

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

May 31, 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	January 2022 DTA Payment Request Report No. 2022-29
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	February 2022 DTA Payment Request Report No. 2022-30
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	City of Hidalgo TIRZ No. 1– Report No. 2021-24
The Honorable Rolando Garza, Chief Appraiser Hidalgo County Appraisal District	City of Hidalgo TIRZ No. 1– Report No. 2021-24
The Hon. Lita Leo, Hidalgo County Treasurer	Cash Count Report No. 2021-65
Mr. Homero Garza, Fire Marshal Hidalgo County Fire Marshal’s Office	MFR for November 2021 through January 2022
The Honorable Celestino Avila, Constable Hidalgo County Precinct No. 1	MFR for January 2022
The Honorable Martin Cantu, Constable Hidalgo County Precinct No. 2	MFR for January 2022
The Honorable Lazaro Gallardo, Constable Hidalgo County Precinct No. 3	MFR for January 2022
The Honorable Lazaro Gallardo, Constable Hidalgo County Precinct No. 3	MFR for February 2022
The Honorable Atanacio Gaitan Jr, Constable Hidalgo County Precinct No. 4	MFR for January 2022
The Honorable Atanacio Gaitan Jr, Constable Hidalgo County Precinct No. 4	MFR for February 2022
The Honorable Daniel Marichalar, Constable Hidalgo County Precinct No. 5	MFR for January 2022
The Honorable Eduardo Cantu, Commissioner Hidalgo County Precinct No. 2	Sanitation Program MFR for January 2022
Mr. Eduardo Olivarez, Director Hidalgo County Department of Health and Human Services	Environmental Health Division MFR for January 2022

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. FERNANDO MANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER LETICIA LOPEZ JUDGE, 389TH D.C. L. KENO VASQUEZ JUDGE, 398TH D.C. ISRAEL RAMON, JR. JUDGE, 430TH D.C. RENE R. BETANCOURT JUDGE, 449TH D.C. JOSE "JOE" RAMIREZ JUDGE, 464TH D.C.

Ms. Angie Chapa, Law Librarian Hidalgo County Law Library	MFR for February 2022
The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney Hidalgo County Office of Criminal District Attorney	Hot Checks Financial Statements for February 2021 through December 2021
The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney Hidalgo County Office of Criminal District Attorney	Hot Checks Processing Fees Report for June 2021 through December 2021
The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney Hidalgo County Office of Criminal District Attorney	Forensic Center MFR for December 2021
The Hon. J.E. "Eddie" Guerra, Sheriff Hidalgo County Sheriff's Office	"D" MFR for January 2021 through September 2021
The Hon. J.E. "Eddie" Guerra, Sheriff Hidalgo County Sheriff's Office	"B" Account Financial Statements for May 2021 through August 2021
The Honorable Everardo Villarreal, Commissioner Hidalgo County Precinct No. 3	Sanitation Program MFR for November and December 2021
Mr. Mike Kezar, General Manager South Texas Electric Cooperative	South Texas Electric Cooperative, Inc. 2021 Tax Abatement Report No. 2022-19
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	March 2022 DTA Payment Request Report No. 2022-48
Ms. Yvonne Ramon, Elections Administrator	Monthly Fees Report for January 2022
Ms. Yvonne Ramon, Elections Administrator	Monthly Fees Report for February 2022
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Hidalgo County Tax Collected Reports for January 2022
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Hidalgo County Tax Collected Reports for February 2022
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Criminal Fees Monthly Report for October 2021 through December 2021
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Civil and Probate Court Cost Monthly Reports for October 2021 through December 2021
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Civil and Probate Court Cost Monthly Reports for January 2022 through March 2022
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Fee Monthly Report for October 2021 through December 2021
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Fee Monthly Report for January 2022 through March 2022
The Hon. Jaime J. Munoz, Justice of the Peace Pct. 2 Pl. 2	Monthly Fines and Fees Reports for January 2022 through March 2022
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Texas Parks and Wildlife Financial Statements for December 2021 and January 2022

Respectfully,


 Linda Fong, CPFO
 Interim County Auditor

Attachments

HIDALGO COUNTY DISTRICT JUDGES

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March 22, 2022

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

Re: January 2022 DTA Payment Request Report No. 2022-29

Dear Mr. Villarreal:

We completed a limited scope review of the January 2022 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 January 2022 DTA payment request in the amount of \$128,172.40 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 January 31, 2022. 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 January 2022."
- 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, 92ND D.C.

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

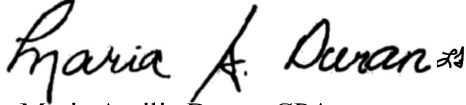
JOSE "JOE" RAMIREZ
JUDGE, 464TH D.C.

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 January 2022."
- Although DTA fees for 171 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 (168 tax accounts), and small amounts collected (3 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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Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2020	H090000014001100	0.4	0.1	0.5	0.07
2	1	2020	L315800000002800	0.12	0.04	0.16	0.03
3	1	2020	A180000053000808	0.13	0.04	0.17	0.02
4	1	2020	E010001003000100	0.03	0	0.03	0.01
5	1	2019	T500002000007400	46.2	11.79	57.99	8.18
6	1	2019	H284000000011700	26.97	7.98	34.95	5.05
7	1	2018	S425500000002200	117.66	37.26	154.92	21.18
8	1	2018	B190014000002000	36.53	14.56	51.09	7.35
9	1	2018	B190014000002000	36.54	14.55	51.09	7.34
10	1	2018	I404800000003000	37.93	12.24	50.17	6.89
11	1	2018	J522000000003800	35.51	12.28	47.79	6.66
12	1	2018	Q200002008002600	27.8	9.61	37.41	5.21
13	1	2018	L205000054000800	0.47	0.23	0.7	0.1
14	1	2017	C180000035002000	73.99	31.45	105.44	14.43
15	1	2017	W010000052000327	27.74	13.41	41.15	5.83
16	1	2017	C470000013001000	7.65	3.27	10.92	1.5
17	1	2016	L045000049000304	773.18	349.22	1122.4	146.13
18	1	2016	E540000065001000	200.01	95	295.01	39
19	1	2016	T220000008001814	127.97	63.77	191.74	25.72
20	1	2016	D140000003000100	96.81	52.21	149.02	20.48
21	1	2016	L136500000015400	64.96	32.75	97.71	13.16
22	1	2016	C180000035002000	49.93	27.21	77.14	10.64
23	1	2016	M355000182000015	55.71	25.5	81.21	10.61
24	1	2016	A280000000003000	35.78	20.74	56.52	7.94
25	1	2016	B505197000004300	2.24	1.25	3.49	0.48
26	1	2015	T360000000000700	941.35	499.7	1441.05	180.74
27	1	2015	L045000049000304	786.61	449.68	1236.29	162.83
28	1	2015	D380002000003200	555.07	279.85	834.92	99.91
29	1	2015	M355000182000015	173.79	100.37	274.16	36.24
30	1	2015	W380000529000002	45.94	31.88	77.82	10.95
31	1	2015	H47000000P000006	38.34	26.83	65.17	9.2
32	1	2015	E170003000003600	27.14	15.2	42.34	5.53
33	1	2015	C470000013001100	16.86	11.24	28.1	3.92
34	1	2015	S295000000036825	0.79	0.41	1.2	0.15
35	1	2014	L045000049000304	692.61	479.06	1171.67	155.84
36	1	2014	F210000001003000	326.84	200.73	527.57	63.24
37	1	2014	S683000000013800	107.38	64.52	171.9	20.13
38	1	2014	L670000003000400	42.87	32.42	75.29	10.36
39	1	2014	T110001000000600	39.81	23.26	63.07	7.17
40	1	2014	N340098000204504	29.57	18.05	47.62	5.67
41	1	2014	B190031000003400	25.66	16.71	42.37	5.39
42	1	2014	B190031000003400	19.24	12.53	31.77	4.04
43	1	2014	W380000695000001	3.9	2.33	6.23	0.73
44	1	2014	K240000000033228	0.76	0.53	1.29	0.17
45	1	2013	L045000049000304	706.51	573.45	1279.96	171.68
46	1	2013	C070000099000204	601.63	373.51	975.14	101.98
47	1	2013	T125002004005000	46.14	30.96	77.1	8.44
48	1	2013	T125002004005000	46.14	30.96	77.1	8.44
49	1	2013	W380000695000001	22.65	16.25	38.9	4.62

50	1	2013	W380000695000001	18.99	13.63	32.62	3.87
51	1	2013	H284000000016500	7.58	5.26	12.84	1.47
52	1	2013	S160000000003989	6.36	4.81	11.17	1.41
53	1	2013	T125002004005000	-46.14	-30.96	-77.1	-8.44
54	1	2012	L045000049000304	719.8	670.61	1390.41	187.87
55	1	2012	E405002013000500	417.3	330.01	747.31	83.88
56	1	2012	C070000099000204	197.72	152.41	350.13	37.96
57	1	2012	D711101000007500	63.45	49.76	113.21	12.56
58	1	2012	C10000004000900	56.07	43.6	99.67	10.93
59	1	2012	N861301000009900	18.15	14.3	32.45	3.62
60	1	2012	S160000000003989	14.36	12.6	26.96	3.45
61	1	2011	L045000049000304	597.09	627.94	1225.03	166.59
62	1	2011	F210000001003000	49.81	48.52	98.33	12.33
63	1	2011	P935000000003500	53.35	45.35	98.7	10.32
64	1	2011	F210000001003000	40.84	39.79	80.63	10.11
65	1	2011	C687000000003300	38.98	34.33	73.31	8.01
66	1	2011	R026300000001100	44.61	36.46	81.07	7.89
67	1	2011	B190035000001500	30.09	25.4	55.49	5.69
68	1	2011	G590098004000101	11.96	10.4	22.36	2.4
69	1	2010	L045000049000304	597.09	699.59	1296.68	177.34
70	1	2010	P935000000003500	166.01	161.02	327.03	35.11
71	1	2010	L644503000002100	60.48	54.89	115.37	10.98
72	1	2010	B158003005000600	30.31	29.33	59.64	6.32
73	1	2010	M62500000K000600	10.46	11.22	21.68	2.68
74	1	2010	J570098005000205	5.02	6.47	11.49	1.65
75	1	2009	L045000049000304	597.09	771.24	1368.33	188.08
76	1	2009	P934000000002700	77.26	77.33	154.59	14.49
77	1	2009	W010000035000510	72.88	71.86	144.74	13.45
78	1	2009	L165001001000200	27.57	32.75	60.32	7.49
79	1	2009	T534000000007900	25.18	25.61	50.79	4.91
80	1	2008	E400000012000100	200.41	217.29	417.7	37.88
81	1	2008	E400000012000100	174.11	188.77	362.88	32.91
82	1	2008	V063002000000900	105.48	113.31	218.79	19.46
83	1	2008	S170002021001020	24.34	36.48	60.82	8.65
84	1	2008	P640000026000400	36.86	39.95	76.81	6.96
85	1	2008	V280000002000300	4.53	5.36	9.89	1.05
86	1	2008	S170002021001020	-24.34	-36.48	-60.82	-8.65
87	1	2007	L045000049000304	597.09	914.54	1511.63	209.58
88	1	2007	B240001000001200	203.45	234.8	438.25	37.53
89	1	2007	R284805000001000	47.95	76.5	124.45	17.62
90	1	2007	W140000007000300	51.9	62.85	114.75	10.9
91	1	2007	L093000001001400	30.48	44.23	74.71	9.69
92	1	2007	N325000000001400	17.54	24.4	41.94	5.1
93	1	2007	H365003000001100	23.18	28.22	51.4	4.94
94	1	2007	M015000062000401	16.17	22.88	39.05	4.88
95	1	2006	E400000012000100	345.39	457.36	802.75	77.71
96	1	2006	L590098011000201	105.01	129.95	234.96	19.53
97	1	2006	E800000122000500	33.48	45.67	79.15	8.14
98	1	2006	S575001002000600	12.17	15.01	27.18	2.24
99	1	2006	H045000088000900	3.13	4.15	7.28	0.71
100	1	2005	L045000049000304	597.09	1057.84	1654.93	231.07

101	1	2005	G480004001004000	260.71	392.17	652.88	70.4
102	1	2005	D780000010001200	88.08	136.82	224.9	25.89
103	1	2005	L093000001001400	43.38	73.35	116.73	15.36
104	1	2005	B230000161006000	41.34	57.62	98.96	9.11
105	1	2005	S100000002003000	19.12	30.55	49.67	5.97
106	1	2005	W560000000006300	17.9	27.53	45.43	5.1
107	1	2005	R382500008000500	12.77	18.09	30.86	2.95
108	1	2005	W230000052000300	8.37	13.4	21.77	2.63
109	1	2005	T094002000000500	3.14	5.05	8.19	0.99
110	1	2005	H510000001000100	2.92	4.37	7.29	0.78
111	1	2005	W380000238000005	-24.28	-36.56	-60.84	-6.66
112	1	2004	L596502000005000	145.29	211.77	357.06	30.95
113	1	2004	C211000000005900	83.01	123.18	206.19	18.67
114	1	2004	L596502000005000	79.95	116.52	196.47	17.03
115	1	2004	S477000000040600	21.81	37.24	59.05	7.1
116	1	2004	R134002000002400	18.44	33.58	52.02	6.94
117	1	2004	E640000263003111	27.04	39.62	66.66	5.96
118	1	2004	M190001000003200	24.93	35.75	60.68	5.05
119	1	2003	L045000049000304	542.81	1091.95	1634.76	229.61
120	1	2003	T094002000000500	231.4	425.96	657.36	80.87
121	1	2003	L52500001A000100	122.09	179.98	302.07	22.53
122	1	2003	W010000016000325	48.13	74.97	123.1	10.68
123	1	2003	T094002000000500	21.19	38.99	60.18	7.4
124	1	2003	B030000004001400	22.3	32.89	55.19	4.12
125	1	2003	G040000006000100	9.54	17.48	27.02	3.3
126	1	2003	W010000044001052	6.89	10.41	17.3	1.39
127	1	2003	T094002000000500	-21.19	-38.99	-60.18	-7.4
128	1	2002	L045000049000304	547.61	1167.32	1714.93	241.5
129	1	2002	L596502000005000	129.82	220.37	350.19	32.32
130	1	2002	G595001001003900	93.74	160.69	254.43	24.04
131	1	2002	S240000000009511	67.93	111.91	179.84	15.38
132	1	2002	L596502000005000	58.39	99.12	157.51	14.54
133	1	2002	G166002000001700	6.63	14.23	20.86	2.94
134	1	2002	E640000263003111	9.22	15.7	24.92	2.36
135	1	2002	W380000112000000	8.73	14.77	23.5	2.15
136	1	2002	E640000263003111	6	10.23	16.23	1.54
137	1	2002	C690000001000700	4.97	8.52	13.49	1.27
138	1	2002	T094002000000500	2.05	4.02	6.07	0.75
139	1	2002	T094002000000500	2.05	4.02	6.07	0.75
140	1	2002	T094002000000500	-2.05	-4.02	-6.07	-0.75
141	1	2001	L045000049000304	469.44	1057.03	1526.47	215.47
142	1	2001	M104000000000100	50.63	90.15	140.78	12.68
143	1	2001	H495000004000300	20.09	45.48	65.57	9.29
144	1	2001	Y250000000002500	25.71	42.28	67.99	4.86
145	1	2001	E640000263003111	13.4	24.41	37.81	3.68
146	1	2001	L605000000015900	6.69	15.09	21.78	3.08
147	1	2001	L605000000015900	-6.69	-15.09	-21.78	-3.08
148	1	2000	L045000049000304	456.34	1082.29	1538.63	217.67
149	1	2000	L605000000015900	44.5	105.8	150.3	21.29
150	1	2000	Y250000000002500	82.65	145.81	228.46	17.11
151	1	2000	E810000007003005	6.29	12.87	19.16	2.1
152	1	2000	E640000263003111	5.22	10.14	15.36	1.53
153	1	2000	L605000000015900	-44.5	-105.8	-150.3	-21.29
154	1	2000	L205000050000100	-80.77	-162.62	-243.39	-25.93

155	1	1999	L045000049000304	367.11	914.71	1281.82	181.72
156	1	1999	1004100010000006	59.86	128.94	188.8	20.74
157	1	1999	Y250000000002500	67.77	127.7	195.47	15.25
158	1	1999	E810000007000800	1.59	3.28	4.87	0.49
159	1	1999	L205000051000500	1.43	2.77	4.2	0.36
160	1	1998	L045000049000304	359.99	940.18	1300.17	184.68
161	1	1998	Y250000000002500	67.77	135.83	203.6	16.47
162	1	1998	E810000007000800	19.88	43.62	63.5	6.53
163	1	1998	S165000000001600	7.02	14.24	21.26	1.77
164	1	1997	E540000002002100	3.87	8.63	12.5	1.2
165	1	1996	Y250000000002500	54.78	122.93	177.71	15.28
166	1	1996	E540000002002100	20.64	48.58	69.22	6.78
167	1	1995	A080098000111600	7.08	21.31	28.39	4.09
168	1	2018	V020000005000402	526.55	175.96	702.51	97.15
169	1	2017	S170002017000412	51.97	23.6	75.57	10.52
170	1	2015	V382000000015600	87.17	47.43	134.6	17.26
171	1	2006	E540000045000300	3.9	5.97	9.87	1.24

COUNTY of HIDALGO

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



April 11, 2022

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

Re: February 2022 DTA Payment Request Report No. 2022-30

Dear Mr. Villarreal:

We completed a limited scope review of the February 2022 payment request prepared by your office for delinquent tax attorney (DTA) fees due to Linebarger, Goggan, Blair, and Sampson LLP ("LGBS") and related supporting documentation. The objective of the review was to determine if the payment request was accurate and properly authorized.

The results of the review revealed that the payment request was generally accurate and properly authorized. We will proceed to process the February 2022 DTA payment request in the amount of \$162,372.91 to LGBS.

The scope of the review was limited to a review of the DTA fees collected by your office on behalf of the following entities: Hidalgo County (GHD), Road District 2 (RD2), Road District 5 (RD5), Road District 7 (RD7), Road District 12 (RD12), Road District 14 (RD14), Road District 15 (RD15), State of Texas (TEX); and the payment request prepared by your office for the month ended February 28, 2022. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. The responsibility for sound internal controls rests with management.

In conducting the review, the following procedures were performed:

- Verified that the payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of February 2022."
- 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, 92ND D.C.

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

JOSE "JOE" RAMIREZ
JUDGE, 464TH D.C.

Based on the review, the following was noted:

- The payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of February 2022."
- Although DTA fees for 249 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 (245 tax accounts), and small amounts collected (4 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, First Assistant Auditor, at ext. 4651, or me at ext. 4668.

Respectfully,



Linda Fong, CPFO
Interim 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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JOSE "JOE" RAMIREZ
JUDGE, 464TH D.C.

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2020	W689297000065600	0.66	0.17	0.83	0.13
2	1	2019	I806000000008100	647.31	194.2	841.51	121.37
3	1	2019	H284000000011700	25.58	7.68	33.26	4.8
4	1	2019	T500002000007400	23.04	5.97	29.01	4.08
5	1	2018	A280000000003000	379.32	130.55	509.87	70.55
6	1	2018	E330000093000400	164.19	52.68	216.87	29.55
7	1	2018	I806000000008100	136.78	57.45	194.23	28.11
8	1	2018	B368095000002400	73.68	24.93	98.61	13.59
9	1	2018	B368001000002400	45.52	15.4	60.92	8.4
10	1	2018	B190014000002000	36.44	14.67	51.11	7.33
11	1	2018	B190014000002000	36.45	14.67	51.12	7.32
12	1	2018	J522000000003800	34.93	12.22	47.15	6.55
13	1	2018	I404800000003000	35.67	11.65	47.32	6.47
14	1	2018	P670000001000200	30.85	12.77	43.62	6.29
15	1	2018	C180000035002000	31.59	9.77	41.36	5.59
16	1	2018	R041001000008000	22.52	7.88	30.4	4.22
17	1	2018	C470000013001000	8.35	2.63	10.98	1.49
18	1	2018	T107901000001900	0.47	0.23	0.7	0.1
19	1	2018	W293000000004600	0.34	0.17	0.51	0.08
20	1	2018	A280000000003000	-379.32	-130.55	-509.87	-70.55
21	1	2017	W71000000000500	421.61	163.72	585.33	77.79
22	1	2017	A280000000003000	353.51	164.08	517.59	72.12
23	1	2017	C41900000000600	225.35	91.45	316.8	42.59
24	1	2017	C180000035002000	127.38	54.67	182.05	24.84
25	1	2017	C180000035002000	98.74	42.37	141.11	19.25
26	1	2017	B368095000002400	73.68	33.77	107.45	14.92
27	1	2017	L025000010000000	42.17	19.81	61.98	8.66
28	1	2017	A554002000002500	30.87	13.6	44.47	6.11
29	1	2017	V356000000006400	27.12	9.91	37.03	4.84
30	1	2017	R060000000001700	19.8	9.08	28.88	4.01
31	1	2017	A210000070000600	11.08	4.11	15.19	1.99
32	1	2017	C470000013001000	2.38	1.03	3.41	0.47
33	1	2017	A280000000003000	-353.51	-164.08	-517.59	-72.12
34	1	2016	W71000000000500	437.62	222.46	660.08	88.62
35	1	2016	A280000000003000	298.85	174.58	473.43	66.35
36	1	2016	C41900000000600	232.73	122.38	355.11	48.18
37	1	2016	R095000000001600	181.28	86.86	268.14	35.35
38	1	2016	C982501000002100	88.89	38.08	126.97	16
39	1	2016	E58500000000100	79.34	34.77	114.11	14.64
40	1	2016	C470000013001100	18.07	10.03	28.1	3.88
41	1	2016	M054200000009100	19.59	8.32	27.91	3.5
42	1	2016	P77900000000600	6.53	3.01	9.54	1.24
43	1	2016	R080001000006000	0.05	0.04	0.09	0.01
44	1	2016	A280000000003000	-298.85	-174.58	-473.43	-66.35
45	1	2015	W71000000000500	391.38	245.92	637.3	86.3
46	1	2015	C443501000002300	193.63	135.22	328.85	46.18
47	1	2015	M054200000009100	196.38	107.03	303.41	38.59
48	1	2015	R11600000000400	68.58	36.92	105.5	13.27
49	1	2015	A370000009000900	53.38	32.93	86.31	11.61

50	1	2015	W380000529000002	45.83	32	77.83	10.93
51	1	2015	C982501000002100	50.73	27.81	78.54	10.04
52	1	2015	H47000000P000006	38.26	26.93	65.19	9.18
53	1	2015	C470000013001100	9	6.04	15.04	2.09
54	1	2015	P190000000003300	0.7	0.56	1.26	0.18
55	1	2015	A265500000002500	0.45	0.28	0.73	0.1
56	1	2014	P300001003000300	475.22	292.25	767.47	91.24
57	1	2014	W710000000000500	375.7	281.15	656.85	89.6
58	1	2014	P200000016000400	278.42	171.23	449.65	53.46
59	1	2014	T110001000000600	154.7	91.02	245.72	27.85
60	1	2014	L670000003000400	42.79	32.53	75.32	10.33
61	1	2014	V089500000006500	52.4	30.48	82.88	9.28
62	1	2014	B395002000001800	42.41	27.78	70.19	8.91
63	1	2014	A265500000002500	30.04	22.65	52.69	7.21
64	1	2014	W380000695000001	30.15	18.14	48.29	5.61
65	1	2014	B190031000003400	12.81	8.38	21.19	2.69
66	1	2013	P200000016000400	205.47	151.03	356.5	43.15
67	1	2013	W710000000000500	113.89	98.89	212.78	29.21
68	1	2013	E330000205001000	73.86	49.36	123.22	13.29
69	1	2013	T125002004005000	53.13	35.85	88.98	9.72
70	1	2012	E330000205001000	323.72	255.2	578.92	64.1
71	1	2012	P200000016000400	254.64	217.71	472.35	58.06
72	1	2012	S710000000004100	164.78	175.36	340.14	48.45
73	1	2012	P033500000000300	261.05	197.97	459.02	48.16
74	1	2012	L672500000016300	147.62	112.43	260.05	27.46
75	1	2012	C112200000000400	27.25	21.29	48.54	5.31
76	1	2012	C740000002001200	21	17.68	38.68	4.66
77	1	2012	C740000002001200	21.01	17.68	38.69	4.66
78	1	2012	N861301000009900	18.12	14.34	32.46	3.61
79	1	2012	W230000004000606	10.95	8.69	19.64	2.2
80	1	2012	W230000004000606	0.82	0.65	1.47	0.17
81	1	2012	M015098087000210	0.19	0.14	0.33	0.04
82	1	2012	M015098087000210	-0.19	-0.14	-0.33	-0.04
83	1	2011	E330000205001000	312.78	284.1	596.88	67.56
84	1	2011	B190038000000800	232.96	192.19	425.15	41.58
85	1	2011	W010000040001100	109.54	113.37	222.91	29.9
86	1	2011	S016000000005400	113.37	113.94	227.31	29.42
87	1	2011	P033500000000300	130.05	114.22	244.27	26.33
88	1	2011	R116000000000400	66.98	68.2	135.18	17.78
89	1	2011	C790000000000320	61.97	63.93	125.9	16.82
90	1	2011	V382000000014200	66.97	55.69	122.66	12.15
91	1	2011	C687000000003300	38.9	34.43	73.33	7.99
92	1	2011	V331600000003400	43.5	36.17	79.67	7.89
93	1	2011	R026300000001100	44.52	36.57	81.09	7.87
94	1	2011	V380002010000500	24.1	26.57	50.67	7.01
95	1	2011	B158504000009200	33.74	27.95	61.69	6.07
96	1	2011	W010000040001100	17.35	17.96	35.31	4.74
97	1	2011	G590098004000101	11.92	10.43	22.35	2.4
98	1	2011	W010000040001100	4.56	4.73	9.29	1.25
99	1	2011	A210000057000900	6.22	5.31	11.53	1.19
100	1	2011	W010000040001100	1.7	1.78	3.48	0.47

101	1	2010	E330000205001000	317.04	326.02	643.06	74.19
102	1	2010	A210000057000900	200.86	195.18	396.04	41.88
103	1	2010	B190008000001000	209.49	189.58	399.07	37.39
104	1	2010	V382000000014200	158.59	150.92	309.51	31.64
105	1	2010	P811503000000100	44.18	40.71	84.89	8.22
106	1	2010	H302000000000700	25.36	23.28	48.64	4.68
107	1	2010	P640000002000500	0.05	0.05	0.1	0.01
108	1	2009	J941000000000100	527.02	552.48	1079.5	109.09
109	1	2009	C070000100000330	283.91	300.47	584.38	60.05
110	1	2009	E330000205001000	203.65	233.86	437.51	51.32
111	1	2009	B190008000001000	213.93	219.28	433.21	42.04
112	1	2009	V382000000014200	161.73	173.32	335.05	35.18
113	1	2009	L245000000004100	55.71	64.47	120.18	14.37
114	1	2009	P320002008000400	46.81	59.2	106.01	14.25
115	1	2009	L245000000004100	46.34	53.82	100.16	11.95
116	1	2009	L245000000004100	37.13	42.99	80.12	9.58
117	1	2009	P850000000024425	27.63	33.56	61.19	7.79
118	1	2009	N58000004001500	12.14	12.65	24.79	2.48
119	1	2009	N58000004001500	12.14	12.65	24.79	2.48
120	1	2009	N58000004001500	-12.14	-12.65	-24.79	-2.48
121	1	2008	T210000235001017	199.16	246.63	445.79	51.09
122	1	2008	B190008000001000	201.86	231.13	432.99	43.3
123	1	2008	C005000000002302	31.41	43.91	75.32	10.31
124	1	2008	N325000000001400	30.37	38.7	69.07	8.29
125	1	2008	V280000002000300	9.07	10.72	19.79	2.1
126	1	2008	B505000015001100	6.65	7.36	14.01	1.31
127	1	2007	B190008000001000	225.25	284.95	510.2	52.37
128	1	2007	S144000000005100	96.99	112.67	209.66	18.04
129	1	2007	R284805000001000	47.88	76.59	124.47	17.59
130	1	2007	B395002000001800	51.66	77.23	128.89	17.36
131	1	2007	V382000000014200	46.66	61.21	107.87	11.83
132	1	2007	S705000000003700	44.37	55.54	99.91	10.05
133	1	2007	M015000062000401	16.83	23.87	40.7	5.07
134	1	2007	H365003000001100	23.13	28.28	51.41	4.93
135	1	2007	P640000023000500	7.88	11.44	19.32	2.5
136	1	2007	P927901000007000	6.54	9.05	15.59	1.88
137	1	2007	P927901000007000	6.53	9.07	15.6	1.88
138	1	2007	E310000036001600	5.73	6.62	12.35	1.05
139	1	2007	T527002000000400	4.18	4.84	9.02	0.77
140	1	2006	B190008000001000	209.67	290.39	500.06	52.52
141	1	2006	S010002001000900	31.59	39.12	70.71	5.83
142	1	2006	E310000036001600	7.87	10.04	17.91	1.58
143	1	2006	S705000000003700	5.44	7.46	12.9	1.33
144	1	2005	B190008000001000	190.61	286.87	477.48	51.18
145	1	2005	L596502000005000	127.53	171.1	298.63	24.87
146	1	2005	L596502000005000	127.53	171.1	298.63	24.87
147	1	2005	L596502000005000	127.53	171.1	298.63	24.87
148	1	2005	W74000010B000100	55.52	94.11	149.63	19.65
149	1	2005	C096002000001700	45.97	84.05	130.02	18.41
150	1	2005	G99500000A000400	40.71	56.91	97.62	8.97
151	1	2005	R470000013000100	22.16	30.11	52.27	4.49
152	1	2005	W230000052000300	8.35	13.42	21.77	2.63
153	1	2005	S170002030000702	4.99	7.33	12.32	1.26
154	1	2005	R225001003001900	2.36	4.02	6.38	0.85

155	1	2005	R225001003001900	2.37	4.02	6.39	0.85
156	1	2005	H510000001000100	2.92	4.39	7.31	0.78
157	1	2005	L596502000005000	-127.53	-171.1	-298.63	-24.87
158	1	2005	L596502000005000	-127.53	-171.1	-298.63	-24.87
159	1	2004	B190008000001000	173.28	281.58	454.86	49.64
160	1	2004	W740000010001000	262.04	366.42	628.46	48.35
161	1	2004	C211000000005900	82.87	123.32	206.19	18.64
162	1	2004	M703000000004100	97.25	135.99	233.24	17.94
163	1	2004	E443000000001600	44.1	61.36	105.46	8
164	1	2004	S477000000040600	21.79	37.28	59.07	7.09
165	1	2004	L596502000005000	31.37	45.86	77.23	6.68
166	1	2004	L596502000005000	31.37	45.86	77.23	6.68
167	1	2004	L596502000005000	31.37	45.86	77.23	6.68
168	1	2004	B496504000032900	7.89	13.97	21.86	2.79
169	1	2004	B496504000032900	7.87	13.99	21.86	2.79
170	1	2004	M520000049001100	3.91	6.8	10.71	1.32
171	1	2004	S735000004002400	3.06	5.69	8.75	1.2
172	1	2004	M520000049001100	2.35	4.08	6.43	0.79
173	1	2004	L596502000005000	-31.37	-45.86	-77.23	-6.68
174	1	2004	L596502000005000	-31.37	-45.86	-77.23	-6.68
175	1	2003	B190008000001000	157.53	274.9	432.43	47.97
176	1	2003	W740000010001000	200.45	304.35	504.8	40.59
177	1	2003	C070000100000330	91.25	162.27	253.52	29.15
178	1	2003	E484000000001000	52.76	95.75	148.51	17.73
179	1	2003	S735000004002400	35.76	70.63	106.39	14.59
180	1	2003	S436000000000500	60.91	92.48	153.39	12.33
181	1	2003	M703000000004100	25.05	38.04	63.09	5.07
182	1	2002	B190008000001000	160.9	300.08	460.98	51.89
183	1	2002	W740000010001000	181.55	297.44	478.99	40.03
184	1	2002	G595001001003900	93.61	160.85	254.46	24.01
185	1	2002	S436000000000500	106.22	174.02	280.24	23.42
186	1	2002	C180000010000900	29.73	48.72	78.45	6.56
187	1	2002	T706000000000200	12.01	18.99	31	2.34
188	1	2002	C690000001000700	2.48	4.26	6.74	0.64
189	1	2001	B190008000001000	135.4	268.77	404.17	46.1
190	1	2001	W740000010001000	156.09	274.46	430.55	37.23
191	1	2001	M013000000001000	20.16	37.2	57.36	5.6
192	1	2001	R195003000002800	16.7	28.69	45.39	3.68
193	1	2000	B190008000001000	120.41	253.47	373.88	43.17
194	1	2000	C070000100000330	109.06	233.21	342.27	40.73
195	1	2000	D320000060003A00	133.84	262.1	395.94	39.15
196	1	2000	W740000010001000	151.96	285.43	437.39	38.98
197	1	2000	L205000050000100	80.77	163.3	244.07	25.93
198	1	2000	M013000000001000	35.58	69.91	105.49	10.51
199	1	2000	S477000000006600	6.04	13.24	19.28	2.39
200	1	2000	D380001000003500	4.14	9.33	13.47	1.76
201	1	2000	D380001000003500	4.14	9.33	13.47	1.76
202	1	2000	L205000050000100	-80.77	-163.3	-244.07	-25.93
203	1	1999	B190008000001000	107.42	239.01	346.43	40.44
204	1	1999	D320000060003A00	116.82	242.8	359.62	36.27
205	1	1999	W740000010001000	130.66	261.1	391.76	35.87
206	1	1999	1004100010000006	59.79	129.03	188.82	20.71
207	1	1999	T543501000000800	72.26	144.43	216.69	19.84
208	1	1999	E810000007000800	22.12	45.99	68.11	6.87

209	1	1999	T620000000001300	11.19	21.68	32.87	2.77
210	1	1999	V010000000002000	5.51	10.57	16.08	1.31
211	1	1998	B190008000001000	107.42	251.9	359.32	42.38
212	1	1998	W740000010001000	130.66	276.78	407.44	38.22
213	1	1998	E330000206001000	37.31	89.86	127.17	15.78
214	1	1998	W010000030000728	18.01	44.2	62.21	7.99
215	1	1998	B185000000000400	8.01	19.68	27.69	3.57
216	1	1998	E330000206001000	-37.31	-89.86	-127.17	-15.78
217	1	1997	B190008000001000	106.65	262.9	369.55	43.99
218	1	1997	W740000010001000	128.61	287.87	416.48	39.93
219	1	1997	C070000100000330	93.12	232.64	325.76	39.81
220	1	1997	E540000002002100	28.52	63.84	92.36	8.86
221	1	1996	C070000100000330	88.56	231.88	320.44	39.45
222	1	1996	W740000010001000	117.42	276.91	394.33	38.57
223	1	1996	B190008000001000	63.08	163.06	226.14	27.16
224	1	1995	C070000100000330	84.86	232.38	317.24	39.33
225	1	1995	W740000010001000	112.54	278.92	391.46	39
226	1	1995	A080098000111600	7.07	21.33	28.4	4.08
227	1	1994	W740000010001000	104.94	272.66	377.6	38.25
228	1	1994	C070000100000330	78.78	225.17	303.95	37.93
229	1	1994	1005900000000775	41	125.08	166.08	23.37
230	1	1993	C070000100000330	77.31	230.26	307.57	38.62
231	1	1993	1005900000000775	35.86	113.7	149.56	21.09
232	1	1992	1005900000000775	35.14	115.64	150.78	21.3
233	1	1991	1005900000000775	15.65	53.38	69.03	9.77
234	12	1999	B190008000001000	2.62	5.84	8.46	0.99
235	12	1998	B190008000001000	4.69	11	15.69	1.85
236	12	1998	W010000030000728	0.79	1.94	2.73	0.35
237	12	1997	B190008000001000	5.17	12.75	17.92	2.13
238	12	1996	B190008000001000	3.38	8.73	12.11	1.46
239	12	1994	1005900000000775	1.98	6.03	8.01	1.13
240	12	1993	1005900000000775	1.76	5.58	7.34	1.04
241	12	1992	1005900000000775	1.76	5.79	7.55	1.07
242	12	1991	1005900000000775	0.41	1.4	1.81	0.26
243	1	2017	E810500000002600	320.8	115.23	436.03	56.79
244	1	2017	W380000321000011	0.05	0.04	0.09	0.01
245	1	2016	E810500000002600	446.16	213.79	659.95	87
246	1	2014	R284600000003900	0.32	0.31	0.63	0.1
247	1	2011	W392095000001901	0.45	0.59	1.04	0.15
248	1	2008	C675000003002300	47.99	53.51	101.5	9.65
249	1	2006	E540000045000300	3.89	5.98	9.87	1.24

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

January 7, 2022

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

Re: City of Hidalgo TIRZ No. 1 Report No. 2021-24

Dear Mr. Villarreal:

We conducted a limited scope review of collections for the City of Hidalgo Tax Increment Reinvestment Zone No. 1 (TIRZ). The objective of the review was to determine if TIRZ collection reports prepared by the Tax Office included collections received for all tax accounts located within the TIRZ.

The scope of the review was limited to tax accounts located within the TIRZ for tax roll 2020. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made. The responsibility for sound internal controls rests with management.

In conducting the review, we reviewed TIRZ collection reports and TIRZ lists of accounts provided by the Tax Office, and a list of tax accounts coded THCHD and the TIRZ map provided by the HCAD.

The results of the review revealed that tax account number 1236640 not located within the TIRZ boundaries was included in the TIRZ list of accounts provided by the Tax Office. The tax account was manually removed in order to reflect the proper 2020 taxable value.

We recommend that the tax account be removed from the TIRZ list of accounts. In addition, a revised TIRZ list of accounts should be submitted to the County Auditor's Office.

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

Respectfully,

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Julian Gonzalez, City Manager, City of Hidalgo
Mr. Ernesto Monita, Finance Director, City of Hidalgo

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

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JUDGE, 464TH D.C.

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January 7, 2022

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

Re: City of Hidalgo TIRZ No. 1 Report No. 2021-24

Dear Mr. Garza:

We conducted a limited scope review of the tax year 2020 list of tax accounts coded THCHD by the Hidalgo County Appraisal District (HCAD). The objective of the review was to determine if the list of tax accounts coded THCHD only included real property tax accounts located within the TIRZ boundaries as noted on the TIRZ map provided by the HCAD.

The scope of the review was limited to tax accounts located within the TIRZ for tax roll 2020. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction.

In conducting the review, we examined the agreement between Hidalgo County and the City of Hidalgo TIRZ No. 1 and the list of tax accounts coded THCHD and the TIRZ map provided by the HCAD.

The results of the review revealed that tax account number 1236640 is not located within the TIRZ boundaries; however, the tax account was included in the tax year 2020 list of tax accounts coded THCHD by HCAD.

Please make the necessary corrections and submit a revised list of tax accounts for year 2020 coded THCHD to the Hidalgo County Auditor's Office and Tax Assessor-Collector's Office by January 14, 2022.

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

Respectfully,

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: The Honorable Richard Cortez, Hidalgo County Judge
The Honorable Pablo Villarreal, Hidalgo County Tax Assessor-Collector
Mr. Julian Gonzalez, City Manager, City of Hidalgo
Mr. Ernesto Monita, Finance Director, City of Hidalgo

HIDALGO COUNTY DISTRICT JUDGES

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EDINBURG, TEXAS 78539

March 21, 2022

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

Re: Cash Count Report No. 2021-65

Dear Ms. Leo:

We conducted a surprise cash count of the cash held at the County Treasurer's Office on December 20, 2021 pursuant to Local Government Code §115.003 and §115.0035. The objective of the cash count was to determine if total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Executive Summary:

Based on the cash count, we concluded that cashiers have access to modify receipts (i.e., receipt amount, payer name, payment description, and general ledger account number) that have been printed and issued to the payor, but have not been posted to *Alio*.

Scope:

The scope of the review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up to evaluate the progress toward resolving the observation identified in the cash count conducted on September 29, 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.

Conclusion:

Cash on hand at the time of the cash count totaled \$60,006.05. Based on the cash count, we concluded that total cash on hand reconciled to the total receipts issued up to the time of the cash count and the approved change fund of \$50.00. We noted that some improvement has been made towards resolving the previous observation as noted 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 cashiers have access to modify receipts (i.e., receipt amount, payer name, payment description, and general ledger account number) that have been printed and issued to the payor, but have not been posted to *Alio*. According to staff, as a compensating control, all cashiers must obtain approval from the Chief Deputy before making any modifications to receipts. An update to resolve the issue was installed by LINQ (*Alio*) on

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 464TH D.C.

October 8, 2020. According to the Chief Deputy, he is waiting for the approval of the County Treasurer to proceed with the implementation of the new process.

Access controls provide management with reasonable assurance that data files and application programs are protected against unauthorized modification, disclosure, loss, or impairment. Access controls require users to authenticate themselves (through the use of unique user IDs and passwords) and limit the files and other resources that they can access and the actions that they can execute. For access controls to be effective, management must analyze the responsibilities of individual users and determine the type of access needed for the users to effectively fulfill their responsibilities. Access granted must be restricted to those authorized functions alone. Access authorizations and related controls should be monitored, maintained, and adjusted on an ongoing basis to accommodate for changes in a user's responsibilities (i.e., new hire, promotions, termination, and/or transfer of employees).

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

Recommendation:

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

Please provide a written management response to the observation noted above by March 31, 2022 using the attached Management Response Form.

If you have any questions or would like to schedule a meeting to discuss this cash count, please contact Enrique Leal, Internal Auditor I, at (956) 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: Management Response Form

- cc: Mr. Valde Guerra, County Executive Officer
- Mr. Rey Salazar, Division Manager, Department of Budget and Management
- Ms. Monica Salinas, Commissioners Court Administrator
- Mr. Alfredo Zamarripa, Chief Deputy, Hidalgo County Treasurer's Office

HIDALGO COUNTY DISTRICT JUDGES

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

March 16, 2022

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

Re: MFR for November 2021 through January 2022

Dear Mr. Garza:

We conducted a limited scope review of the Fire Marshal's *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 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 that receipts were issued in sequential order.
- Verified that procedures for voiding receipts were properly followed.
- Reviewed *Daily Remittance* forms to determine if fees collected were properly accounted and deposited with the County Treasurer on or before the fifth day after the day on which the funds were received.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 92ND D.C.

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JUDGE, 93RD D.C.

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JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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JUDGE, 370TH D.C.
OVERSEER

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JUDGE, 389TH D.C.

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

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

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

JOSE "JOE" RAMIREZ
JUDGE, 464TH D.C.

- 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 months of November 2022, December 2022, and January 2022 totaled \$12,443.75, \$11,985.50, and \$11,435.00, respectively. Based on the review, we concluded that fees were generally properly accounted and reported.

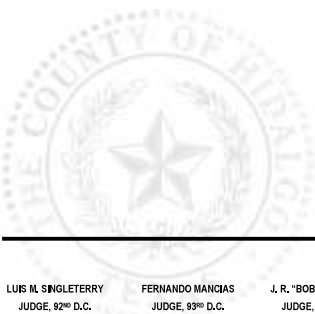
If you have any questions, please contact Linda Vasquez, at 318-2511 ext. 4694, Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer
Mr. Eric Sanchez, Chief Deputy Fire Marshal



HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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JUDGE, 464th D.C.

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
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March 14, 2022

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

Re: MFR for January 2022

Dear Constable Avila:

We conducted a limited scope review of the Constable Precinct No. 1 *Monthly Fees Report* (MFR) and supporting documentation for the month of January 2022 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 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 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

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JUDGE, 448TH D.C.

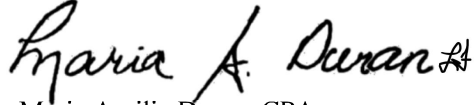
JOSE "JOE" RAMIREZ
JUDGE, 464TH D.C.

Conclusion:

Collections for the month of January 2022 totaled \$4,821.00. 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

HIDALGO COUNTY DISTRICT JUDGES

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EDINBURG, TEXAS 78539

March 15, 2022

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

Re: MFR for January 2022

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 January 2022 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 were generally properly accounted and reported; however, the system of internal controls for receipting and collection of proper fees requires improvement. More specifically, we noted that fees were not collected 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 month of 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 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

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

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

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

JOSE "JOE" RAMIREZ
JUDGE, 464th D.C.

Conclusion:

Collections for the month of January 2022 totaled \$7,739.45. Based on the review, we concluded that fees were generally properly accounted and reported; however, the system of internal controls for receiving and collection of proper fees requires improvement.

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 no 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 were not collected in accordance with the fee schedule approved by Commissioners Court.

- \$15.00 instead of \$30.00 was collected for Certified Copies issued in 2022 (receipt no. C2-2022-2); and
- \$25.00 instead of \$50.00 was collected for Certified Copies issued in 2022 (receipt no. C2-2022-6); and
- \$184.45 instead of \$200.00 was collected for an "order of sale" related to a bankruptcy case issued in 2016 (manual receipt no. 11018-2).

According to staff, the fee code "All Other Copies" on Odyssey was set at a rate of \$1.00 per page instead of the approved rate of \$2.00. The Auditor's Office has reached out to the IT department who has updated the fee codes accordingly. In addition, according to staff, for bankruptcy cases, partial payments are accepted and no attempts to collect outstanding amounts are made.

Pursuant to Local Government Code §118.131 (a), Commissioners Court of a county may set reasonable fees to be charged for services by the offices of the Constable. On September 15, 2015 and September 19, 2021, Commissioners Court approved the Sheriff and Constable Fee Schedule effective January 2016 and January 2022. The fee for certified copies and "order of sale" approved by Commissioners Court is \$2.00 and \$200.00, respectively.

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

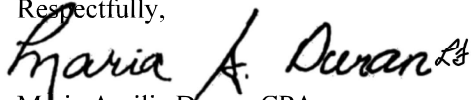
Recommendation:

Management should develop and implement formal procedures to ensure that fees are properly collected as approved by Commissioners Court. Attempts to collect the full fee amount should be made prior to collecting partial payments.

Please provide a management response to the observation noted above by March 25, 2022.

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
Mr. Rey Salazar, Division Manager II, Department of Budget and Management
Ms. Monica Salinas, Commissioners Court Administrator

HIDALGO COUNTY DISTRICT JUDGES

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

March 16, 2022

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

Re: MFR for January 2022

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 January 2022 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 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 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 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, 92ND D.C.

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

JOSE "JOE" RAMIREZ
JUDGE, 464TH D.C.

Conclusion:

Collections for the month of January 2022 totaled \$7,129.00. 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, 92ND D.C.

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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JUDGE, 448TH D.C.

JOSE "JOE" RAMIREZ
JUDGE, 464TH D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

April 5, 2022

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

Re: MFR for February 2022

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 February 2022 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 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 February 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 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, 92ND D.C.

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

JOSE "JOE" RAMIREZ
JUDGE, 464TH D.C.

Conclusion:

Collections for the month of February 2022 totaled \$2,500.00. 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, First Assistant Auditor, at ext. 4651, or me at ext. 4668.

Respectfully,



Linda Fong, CPFO
Interim 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, 92ND D.C.

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

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MARLA CUELLAR
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JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
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JUDGE, 398TH D.C.

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

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

JOSE "JOE" RAMIREZ
JUDGE, 464TH D.C.

COUNTY of HIDALGO

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



March 16, 2022

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

Re: MFR for January 2022

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 January 2022 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 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 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, 92ND D.C.

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

JOSE "JOE" RAMIREZ
JUDGE, 464TH D.C.

Conclusion:

Collections for the month of January 2022 totaled \$16,643.00. 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, 92ND D.C.

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

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

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

JOSE "JOE" RAMIREZ
JUDGE, 464TH D.C.

COUNTY of HIDALGO

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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



EDINBURG, TEXAS 78539

April 6, 2022

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

Re: MFR for February 2022

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 February 2022 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 February 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 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, 92ND D.C.

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

JOSE "JOE" RAMIREZ
JUDGE, 464TH D.C.

The Honorable Atanacio Gaitan Jr.

April 6, 2022

Page 2 of 2

Conclusion:

Collections for the month of February 2022 totaled \$5,367.50. 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, First Assistant Auditor, at ext. 4651, or me at ext. 4668.

Respectfully,



Linda Fong, CPFO
Interim 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, 92ND D.C.

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
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JUDGE, 370TH D.C.
OVERSEER

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RENEE R. BETANCOURT
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JOSE "JOE" RAMIREZ
JUDGE, 464TH D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

March 16, 2022

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

Re: MFR for January 2022

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 January 2022 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 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 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, 92ND D.C.

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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


JOSE "JOE" RAMIREZ
JUDGE, 464TH D.C.

Conclusion:

Collections for the month of January 2022 totaled \$1,518.00. 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, 92ND D.C.

FERNANDO MANCIAS
JUDGE, 99TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

JOSE "JOE" RAMIREZ
JUDGE, 464TH D.C.

COUNTY of HIDALGO

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March 16, 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 January 2022

Dear Commissioner Cantu:

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

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

JOSE "JOE" RAMIREZ
JUDGE, 464TH D.C.

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

Conclusion:

Collections for the month of January 2022 totaled \$9,500.00. Based on the review, we concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: 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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JUDGE, 464TH D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

March 16, 2022

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

Re: Environmental Health Division MFR for January 2022

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 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 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 January 2022. 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.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

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JUDGE, 208TH D.C.

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JUDGE, 332ND D.C.

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JUDGE, 370TH D.C.
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JUDGE, 398TH D.C.

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

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

JOSE "JOE" RAMIREZ
JUDGE, 464TH D.C.

Conclusion:

Collections for the month of January 2022 totaled \$40,920.00. 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
Mr. Martin Ramirez, Program Manager III

HIDALGO COUNTY DISTRICT JUDGES

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

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JUDGE, 448TH D.C.

JOSE "JOE" RAMIREZ
JUDGE, 464TH 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

April 6, 2022

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

Re: MFR for February 2022

Dear Ms. Chapa:

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

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 92ND D.C.

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JUDGE, 398TH D.C.

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JUDGE, 430TH D.C.

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

JOSE "JOE" RAMIREZ
JUDGE, 464TH 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 month of February 2022 totaled \$380.25. Based on the review, we concluded that fees collected were properly accounted and reported.

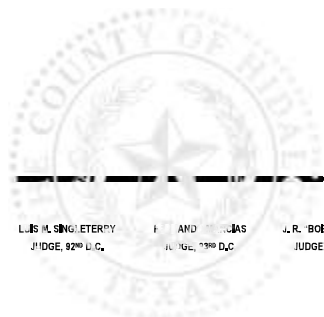
If you have any questions, please contact Linda Vasquez, at 318-2511 ext. 4694, Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Letty Chavez, First Assistant Auditor, at ext. 4651, or me at ext. 4668.

Respectfully,



Linda Fong, CPFO
Interim County Auditor

cc: Mr. Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

L. IS H. SINGLETERY JUDGE, 92 ND D.C.	F. AND R. JAS JUDGE, 13 TH D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 322 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.	JOSE "JOE" RAMIREZ JUDGE, 464 TH D.C.
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COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

May 11, 2022

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

Re: Hot Checks Financial Statements for February 2021 through December 2021

Dear Mr. Rodriguez:

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

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

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

If you have any questions, please contact Francisco Saenz, Internal Auditor I, at 318-2511 ext. 4667, Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Ms. Letty Chavez, First Assistant Auditor, at ext. 4651, or me at 4668.

Respectfully,

A handwritten signature in black ink that reads 'Linda Fong'.

Linda Fong, CPFO
Interim County Auditor

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

HIDALGO COUNTY DISTRICT JUDGES

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

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EDINBURG, TEXAS 78539

May 11, 2022

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

Re: Hot Checks Processing Fees Report for June 2021 through December 2021

Dear Mr. Rodriguez:

We conducted a limited scope review of the Hot Checks Processing Fees Report (*Processing Fees Report*) and supporting documentation for the months of June 2021 through 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 collections were properly accounted and reported.

Scope:

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

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 92nd D.C.

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JUDGE, 449th D.C.

JOSE "JOE" RAMIREZ
JUDGE, 464th D.C.

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

Conclusion:

Collections for the months of June 2021 through December 2021 totaled \$40,089.55, \$75,845.55, \$39,860.27, \$69,867.97, \$52,983.65, \$31,836.13, and \$24,299.15, respectively. Based on the review, we concluded that collections were properly accounted and reported.

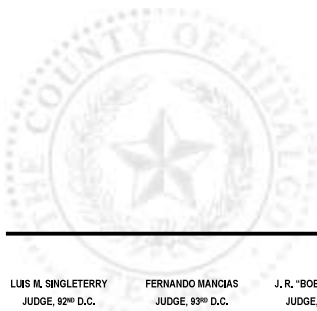
If you have any questions, please contact Francisco Saenz, Internal Auditor I, at (956) 318-2511, ext. 4667, Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Letty Chavez, First Assistant Auditor, at ext. 4651, or me at ext. 4668.

Respectfully,



Linda Fong, CPFO
Interim County Auditor

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



HIDALGO COUNTY DISTRICT JUDGES

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COUNTY of HIDALGO

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February 2, 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 December 2021

Dear Mr. Rodriguez:

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.

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 *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.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

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

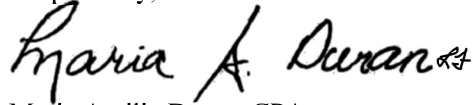
JOSE "JOE" RAMIREZ
JUDGE, 464TH D.C.

Conclusion:

Collections for the month of December 2021 totaled \$58.00. 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, 92ND D.C.

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JUDGE, 93RD D.C.

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JUDGE, 398TH D.C.

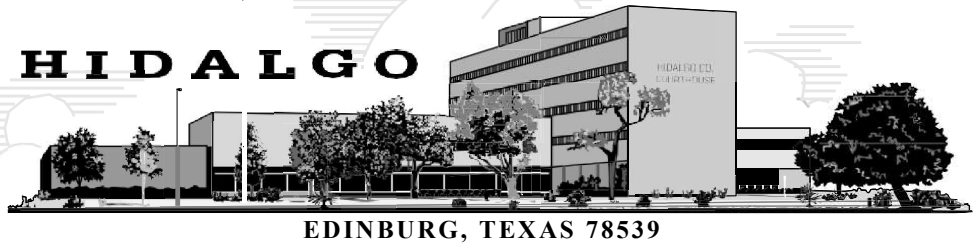
ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

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JUDGE, 449TH D.C.

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COUNTY of HIDALGO

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February 1, 2022

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

Re: "D" MFFR for January 2021 through September 2021

Dear Sheriff Guerra:

We have conducted a limited scope review of the Discharge "D" Account *Monthly Fines and Fees Report* (MFFR) for the months of January 2021 through September 2021 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fines 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:

Fines and Fees collected were generally properly accounted and reported; however, the system of internal controls for the voiding of receipts requires improvement.

Scope:

The scope of our review was limited to collections reported by your office on the MFFR for the months of January 2021 through September 2021. Our 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 MFFR 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 MFFR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MFFR by footing and cross-footing the report.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the MFFR 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.

Conclusion:

Collections for the months of July 2021 and August 2021 were \$700.00 and \$400.00, respectively. There were no collections for the months of January 2021 through June 2021 and September 2021. Based on the review, we concluded that fines and fees were generally properly accounted and reported; however, the system of internal controls for the voiding of receipts requires improvement as noted in the observation below.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

MARLA CUELLAR
JUDGE, 275TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

JOSE "JOE" RAMIREZ
JUDGE, 464TH D.C.

Observation No. 1

We noted that procedures for voiding receipts were not properly followed. Voided receipts did not contain an explanation for the void, the date receipt was void, the cashier's signature and the supervisor's signature of approval. In addition, the void receipt number and the new receipt number were not cross-referenced.

The County Auditor's Office requires that approval of a void receipt be obtained prior to voiding a receipt. Approval of void receipts should be limited to supervisors. The supervisor should ensure the original and all copies of the void receipt contain on the face of the receipt the word "void", an explanation for the void, the date receipt was voided, the cashier's signature and the supervisor's signature of approval. In addition, the supervisor should ensure that if a new receipt is issued, the voided receipt number and the new receipt number are cross-referenced.

Failure to properly void receipts may result in the loss or misuse of County funds.

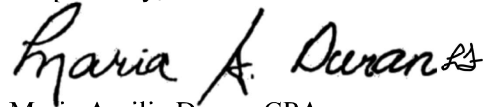
Recommendation:

Management should train staff regarding the proper procedures for voiding receipts. At a minimum, the procedures listed above should be implemented.

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

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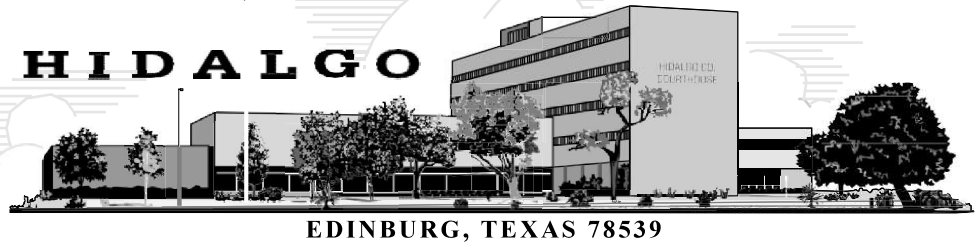
ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

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

JOSE "JOE" RAMIREZ
JUDGE, 464TH 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

March 14, 2022

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

Re: "B" Account Financial Statements for May 2021 through August 2021

Dear Sheriff Guerra:

We conducted a limited scope review of the "B" Account financial statements for the months ended May 2021 to August 2021 pursuant to Local Government Code §112.006 (a), §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 misstatement.

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

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

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. Guillermo Palacios, Budget Manager II, Hidalgo County Sheriff's Office

HIDALGO COUNTY DISTRICT JUDGES

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

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JUDGE, 93RD D.C.

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JUDGE, 139TH D.C.

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JUDGE, 206TH D.C.

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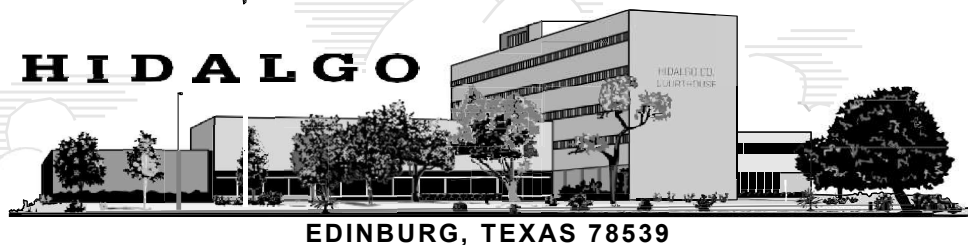
ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

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

JOSE "JOE" RAMIREZ
JUDGE, 464TH D.C.

COUNTY of HIDALGO

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



April 5, 2022

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

Re: Sanitation Program MFR for November and December 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 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 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, we noted that \$75.00 for missing permits in the months of December 2020, February 2021, and July 2021 have not been replenished.

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 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.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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JUDGE, 430TH D.C.

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

JOSE "JOE" RAMIREZ
JUDGE, 464TH D.C.

Conclusion:

Collections for the months of November 2021 and December 2021 totaled \$42,995.00 and 50,255.00, respectively. 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.

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 permits are properly accounted and safeguarded may result in the loss of County revenue.

Recommendation:

Management should replenish the \$75.00 shortage or request indemnification from Commissioners Court pursuant to Local Government Code §157.903.

Please provide a written management response to the observation noted above by April 14, 2022.

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

Respectfully,



Linda Fong, CPFO
Interim County Auditor

cc: Mr. Valde Guerra, County Executive Officer
Mr. Rey Salazar, Division Manager, Department of Budget and Management
Ms. Monica Salinas, Commissioners Court Administrator
Mr. Jorge Arcaute, 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

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FAX: (956) 318-2577



EDINBURG, TEXAS 78539

February 11, 2022

Mike Kezar, General Manager
South Texas Electric Cooperative
2849 FM 447
Nursery, Texas 77976

Re: South Texas Electric Cooperative, Inc. 2021 Tax Abatement Report No. 2022-19

Dear Mr. Kezar:

We received correspondence dated February 1, 2022 requesting a tax abatement for tax year 2022; however, the 5-year tax abatement period has lapsed and the agreement with Hidalgo County has expired.

Pursuant to Section 3.03 of the tax abatement agreement, the abatement period will end the earlier of 5 years following commencement of tax abatement or December 31, 2025. STEC received a tax abatement for tax years 2017, 2018, 2019, 2020, and 2021.

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

Respectfully,

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Cc: The Honorable Richard Cortez, Hidalgo County Judge
Mr. Rolando Garza, Chief Appraiser, Hidalgo County Appraisal District
Ms. Blanca Perez, Supervisor-Property Records, Hidalgo County Appraisal District



HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	FERNANDO MANCIAS JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.	JOSE "JOE" RAMIREZ JUDGE, 464 TH D.C.
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COUNTY of HIDALGO

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



May 11, 2022

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

Re: March 2022 DTA Payment Request Report No. 2022-48

Dear Mr. Villarreal:

We completed a limited scope review of the March 2022 payment request prepared by your office for delinquent tax attorney (DTA) fees due to Linebarger, Goggan, Blair, and Sampson LLP ("LGBS") and related supporting documentation. The objective of the review was to determine if the payment request was accurate and properly authorized.

The results of the review revealed that the payment request was generally accurate and properly authorized. We will proceed to process the March 2022 DTA payment request in the amount of \$191,946.07 to LGBS.

The scope of the review was limited to a review of the DTA fees collected by your office on behalf of the following entities: Hidalgo County (GHD), Road District 2 (RD2), Road District 5 (RD5), Road District 7 (RD7), Road District 12 (RD12), Road District 14 (RD14), Road District 15 (RD15), State of Texas (TEX); and the payment request prepared by your office for the month ended March 31, 2022. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. The responsibility for sound internal controls rests with management.

In conducting the review, the following procedures were performed:

- Verified that the payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of March 2022."
- 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, 92ND D.C.

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JUDGE, 449TH D.C.

JOSE "JOE" RAMIREZ
JUDGE, 464TH 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 March 2022."
- Although DTA fees for 382 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 (378 tax accounts), and small amounts collected (4 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, First Assistant Auditor, at ext. 4651, or me at ext. 4668.

Respectfully,



Linda Fong, CPFO
Interim 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

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 448TH D.C.

JOSE "JOE" RAMIREZ
JUDGE, 464TH D.C.

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2020	L007001000006700	0.62	0.15	0.77	0.11
2	1	2020	L212195000001902	0.13	0.04	0.17	0.02
3	1	2020	C140000042001315	0.03	0	0.03	0.01
4	1	2019	R133700000002800	528.3	157.61	685.91	98.26
5	1	2019	T500002000007400	21.83	5.66	27.49	3.86
6	1	2019	J120000001000012	0.07	0.03	0.1	0.01
7	1	2019	L054000000003600	0.03	0.01	0.04	0.01
8	1	2018	W380000529000002	929.42	318.33	1247.75	171.48
9	1	2018	S710000000004100	467.45	162.83	630.28	86.95
10	1	2018	B255000000004903	225.7	77.3	303	41.64
11	1	2018	I200001000007200	216.94	71.77	288.71	39.38
12	1	2018	S477000000019500	177.45	60.77	238.22	32.74
13	1	2018	C180000035002000	140.11	43.9	184.01	24.8
14	1	2018	E400000007000800	84.61	27.01	111.62	15.1
15	1	2018	R133700000002800	57.61	24.1	81.71	11.75
16	1	2018	T60100100000200	46.8	19.85	66.65	9.61
17	1	2018	B190014000002000	35.49	14.44	49.93	7.13
18	1	2018	J522000000003800	27.89	9.88	37.77	5.23
19	1	2018	L105000004000900	18.89	7.57	26.46	3.77
20	1	2018	M355000162001600	0.13	0.05	0.18	0.03
21	1	2017	W380000529000002	855.64	395.73	1251.37	173.27
22	1	2017	S710000000004100	471.26	220.7	691.96	96.14
23	1	2017	Y200000001001200	231.71	84.19	315.9	41.01
24	1	2017	S477000000019500	192.18	88.88	281.06	38.92
25	1	2017	I200001000007200	174.22	78.54	252.76	34.76
26	1	2017	P334597000055002	180.03	66.46	246.49	32.14
27	1	2017	L105000004000900	124.95	65.08	190.03	27.18
28	1	2017	T210000242000408	117.37	48.12	165.49	22.18
29	1	2017	L205000048000300	117.53	44.96	162.49	21.51
30	1	2017	P334597000055002	98.9	36.51	135.41	17.65
31	1	2017	D060001000001300	57.68	20.96	78.64	10.21
32	1	2017	P350000000004000	48.62	21.65	70.27	9.63
33	1	2017	P334597000055002	46.75	17.26	64.01	8.35
34	1	2017	B190014000002000	34.79	18.33	53.12	7.62
35	1	2017	A554002000002500	30.79	13.69	44.48	6.1
36	1	2017	Y200000001001200	21.62	7.86	29.48	3.83
37	1	2017	V380002010001000	11.73	4.81	16.54	2.22
38	1	2017	T470000001000700	11.66	4.85	16.51	2.22
39	1	2017	B190014000002000	0.82	0.44	1.26	0.18
40	1	2016	S710000000004100	488.8	287.57	776.37	108.51
41	1	2016	A210000061000500	311.43	140.15	451.58	58.39
42	1	2016	P033500000000600	241.83	104.6	346.43	43.53
43	1	2016	M340001000001100	198.85	91.47	290.32	37.58
44	1	2016	V020000012000000	153.3	81.25	234.55	31.73
45	1	2016	T470000001000700	144.99	77.69	222.68	30.23
46	1	2016	E585000000000100	158.26	70.03	228.29	29.2
47	1	2016	K2400000000033228	138.05	63.5	201.55	26.09
48	1	2016	B540000001002000	58.31	31.25	89.56	12.16
49	1	2016	E010001003000500	40.7	25.13	65.83	9.34

50	1	2016	P779000000000600	42.52	19.81	62.33	8.1
51	1	2016	P779000000000600	32.54	15.16	47.7	6.2
52	1	2016	S477000000019500	24.32	14.17	38.49	5.36
53	1	2016	M355000130001600	7.91	3.47	11.38	1.45
54	1	2016	P779000000000600	-42.52	-19.81	-62.33	-8.1
55	1	2015	S710000000004100	498.23	352.91	851.14	119.58
56	1	2015	W380000529000002	380.47	267.28	647.75	90.74
57	1	2015	L670000019000900	459.43	247.32	706.75	88.9
58	1	2015	M340001000001100	198.85	115.33	314.18	41.16
59	1	2015	O810002000000100	210.48	107	317.48	37.89
60	1	2015	B365000002001200	141.07	86.76	227.83	30.47
61	1	2015	K240000000033228	132.56	76.88	209.44	27.44
62	1	2015	T107901000000400	112.23	80.15	192.38	27.1
63	1	2015	V380002003000700	103.57	60.85	164.42	21.75
64	1	2015	B158504000012500	94.11	49.49	143.6	17.51
65	1	2015	M685000000000600	68.35	36.17	104.52	12.82
66	1	2015	L110002003011508	48.63	28	76.63	10.07
67	1	2015	B465000000001601	48.53	26.16	74.69	9.32
68	1	2015	H47000000P000006	38.16	27.04	65.2	9.16
69	1	2015	W230000003000600	34.62	20.49	55.11	7.27
70	1	2015	J570000006000112	31.1	16.57	47.67	5.88
71	1	2015	C030000196002300	21.71	11.64	33.35	4.14
72	1	2015	10038000000244E1	15.89	8.2	24.09	2.88
73	1	2015	W230000058000700	9.12	4.88	14	1.74
74	1	2015	W230000058000700	8.75	4.69	13.44	1.67
75	1	2014	S710000000004100	414.2	343.09	757.29	106.86
76	1	2014	S240000000009215	342.56	274.33	616.89	86.33
77	1	2014	L670000019000900	299.54	197.19	496.73	63.35
78	1	2014	L533001000005000	196.19	120.82	317.01	37.37
79	1	2014	A210000061000500	150.67	103.96	254.63	33.68
80	1	2014	B465000000001601	141.25	93.11	234.36	29.66
81	1	2014	N135002000018900	102.93	69.56	172.49	22.38
82	1	2014	M340001000001100	98.95	69.27	168.22	22.26
83	1	2014	E080000000000400	100.52	65.17	165.69	20.81
84	1	2014	B365000002001200	87.49	64.3	151.79	20.47
85	1	2014	10038000000244E1	77.8	49.46	127.26	15.52
86	1	2014	E470000003001700	62	41.28	103.28	13.2
87	1	2014	V380002003000700	52.85	37.39	90.24	12.05
88	1	2014	J600000006000600	60.78	37.64	98.42	11.67
89	1	2014	L670000003000400	41.51	31.73	73.24	10.03
90	1	2014	V055500000001000	35.73	28.35	64.08	8.9
91	1	2014	W380000695000001	36.12	21.86	57.98	6.71
92	1	2014	K240000000033228	19.9	13.93	33.83	4.48
93	1	2014	W380000695000001	19	11.51	30.51	3.53
94	1	2014	W380000695000001	1.44	0.88	2.32	0.27
95	1	2013	S710000000004100	423.14	401.28	824.42	116.79
96	1	2013	V055500000001000	222.83	203.52	426.35	59.5
97	1	2013	O810002000000100	233.23	174.53	407.76	50.38
98	1	2013	A080000000107722	68.72	52.63	121.35	15.26
99	1	2013	N135002000018900	11.86	9.44	21.3	2.79
100	1	2013	R470000014000900	9.81	6.8	16.61	1.85

101	1	2013	H284000000016500	7.53	5.31	12.84	1.46
102	1	2012	S710000000004100	228.13	243.71	471.84	67.07
103	1	2012	O810002000000100	212.93	184.89	397.82	49.83
104	1	2012	C070000099000301	265.85	201.82	467.67	48.65
105	1	2012	S555000000000300	192.14	147.79	339.93	36.03
106	1	2012	V055500000001000	93.75	96.88	190.63	26.72
107	1	2012	R116000000000400	105.44	95.14	200.58	26.09
108	1	2012	P696500000000300	98.22	86.33	184.55	23.27
109	1	2012	N861302000005600	62.83	51.48	114.31	13.2
110	1	2012	L155002001000500	36.57	30.93	67.5	8.12
111	1	2012	V120000000005900	30.61	27.73	58.34	7.62
112	1	2012	C740000002001200	20.96	17.74	38.7	4.65
113	1	2012	C112200000000400	21.74	17.09	38.83	4.24
114	1	2012	N861301000009900	18.07	14.38	32.45	3.61
115	1	2012	S710000000004100	11.24	12.02	23.26	3.31
116	1	2012	L670000017000300	0.23	0.18	0.41	0.04
117	1	2011	N660003000001100	1175.54	1002.15	2177.69	222.18
118	1	2011	M08050000G000400	540.27	462.38	1002.65	102.92
119	1	2011	T210000235001017	425.91	375.87	801.78	86.25
120	1	2011	L155002001000500	275.44	266.02	541.46	66.11
121	1	2011	M655000003000900	265.15	254.99	520.14	63.64
122	1	2011	D810000000002000	261.5	253.22	514.72	63.54
123	1	2011	A180000054001604	330.5	279.27	609.77	61.97
124	1	2011	C070000099000301	278.06	244.46	522.52	55.89
125	1	2011	O810002000000100	169.71	167.73	337.44	42.77
126	1	2011	S555000000000300	187.51	166.73	354.24	38.53
127	1	2011	H265000011004600	187.94	163.19	351.13	37.21
128	1	2011	B501500000000100	204.47	170.05	374.52	37.11
129	1	2011	E080000000000400	100.52	101.35	201.87	26.24
130	1	2011	W010000040001100	93.59	97.25	190.84	25.55
131	1	2011	M305002004002100	108.67	100.61	209.28	24.12
132	1	2011	S365000003000200	118.9	99.28	218.18	21.76
133	1	2011	B156007000006300	108.96	90.35	199.31	19.45
134	1	2011	P033500000000300	82.03	72.39	154.42	16.61
135	1	2011	S477000000028900	76.7	65.38	142.08	14.5
136	1	2011	J600000006000600	58.46	57.23	115.69	14.38
137	1	2011	S531000002001000	54.92	50.85	105.77	12.19
138	1	2011	C687000000003300	38.82	34.52	73.34	7.98
139	1	2011	V380002010000500	13.32	14.74	28.06	3.88
140	1	2011	W010000040001100	11.39	11.85	23.24	3.11
141	1	2011	G590098004000101	14.87	13.08	27.95	2.99
142	1	2011	R026300000001100	8.84	7.3	16.14	1.56
143	1	2011	W010000040001100	4.56	4.74	9.3	1.24
144	1	2011	W010000040001100	-109.54	-113.37	-222.91	-29.9
145	1	2010	M08050000G000400	549.28	536	1085.28	114.53
146	1	2010	T210000235001017	462.64	463.79	926.43	102.01
147	1	2010	M655000003000900	303.94	328.76	632.7	78.42
148	1	2010	A180000054001604	340.09	328.18	668.27	69.89
149	1	2010	Q30000004002000	323.44	308.88	632.32	65.01
150	1	2010	D810000000002000	233.76	254.41	488.17	61.01
151	1	2010	C070000099000301	241.24	241.04	482.28	52.83
152	1	2010	T790000003001900	275.4	248.31	523.71	48.75
153	1	2010	S555000000000300	187.51	189.23	376.74	41.91

154	1	2010	M305002004002100	174.02	181.99	356.01	41.76
155	1	2010	H265000011004600	187.94	185.74	373.68	40.59
156	1	2010	S710000000003700	149.42	142.32	291.74	29.58
157	1	2010	B501500000000100	144.26	137.29	281.55	28.78
158	1	2010	E080000000000400	99.95	112.78	212.73	27.89
159	1	2010	J600000006000600	58.46	64.25	122.71	15.43
160	1	2010	S790000000000400	81.87	75.8	157.67	15.23
161	1	2010	A21000050001500	25.27	23.47	48.74	4.74
162	1	2010	H30200000000700	25.3	23.35	48.65	4.67
163	1	2010	R457003000000800	18.55	18.54	37.09	4.06
164	1	2010	V34000006001200	10.13	10.43	20.56	2.35
165	1	2010	L20500048000300	3.07	3.75	6.82	0.95
166	1	2010	M6250000K000600	-10.46	-11.22	-21.68	-2.68
167	1	2009	M65500003000900	308.58	370.82	679.4	85.17
168	1	2009	D81000000002000	261.5	315.98	577.48	72.96
169	1	2009	T79000003001900	311.75	318.51	630.26	60.79
170	1	2009	A18000054001604	246.44	267.39	513.83	55.08
171	1	2009	H32700000004000	283.53	288.97	572.5	54.44
172	1	2009	S55500000000300	212.31	239.74	452.05	51.27
173	1	2009	M305002004002100	167.49	195.26	362.75	43.21
174	1	2009	B501500000000100	145.39	155.81	301.2	31.62
175	1	2009	E080000000000400	100.52	125.48	226	29.85
176	1	2009	H265000011004600	102.03	113.09	215.12	23.88
177	1	2009	S790000000000400	81.87	85.62	167.49	16.7
178	1	2009	R01500000004500	62.52	73.73	136.25	16.51
179	1	2009	S170002037001102	78.74	80.52	159.26	15.24
180	1	2009	S170002037001102	22.88	23.4	46.28	4.43
181	1	2009	G130000001000200	22.21	22.35	44.56	4.13
182	1	2009	N58000004001500	12.12	12.68	24.8	2.47
183	1	2009	L68500000001200	9.98	10.53	20.51	2.08
184	1	2009	R190000163000700	6.09	6.09	12.18	1.12
185	1	2008	M65500003000900	274.99	363.45	638.44	80.85
186	1	2008	T210000235001017	246.51	306.28	552.79	63.23
187	1	2008	T79000003001900	271.5	309.96	581.46	57.83
188	1	2008	S55500000000300	212.31	265.22	477.53	55.1
189	1	2008	T56000000002603	277.82	299.58	577.4	51.26
190	1	2008	M305002004002100	152.26	195.79	348.05	42.02
191	1	2008	M355000029000200	130.94	176.99	307.93	40.26
192	1	2008	B501500000000100	147.08	175.27	322.35	34.64
193	1	2008	R01500000004500	111.17	144.43	255.6	31.35
194	1	2008	P64000026000400	160.23	175.05	335.28	30.28
195	1	2008	C98000002000817	126.98	140.41	267.39	24.76
196	1	2008	L68500000001200	104.23	122.57	226.8	23.61
197	1	2008	S790000000000400	81.87	95.45	177.32	18.18
198	1	2008	T53400000029900	72.04	79.68	151.72	14.05
199	1	2008	P92790100007000	46.6	59.3	105.9	12.58
200	1	2008	N32500000001400	37.89	48.46	86.35	10.34
201	1	2008	V33300000002005	17.26	18.56	35.82	3.13
202	1	2008	K24000000005901	14.6	16.48	31.08	3
203	1	2008	B15600700004400	13.38	14.45	27.83	2.45
204	1	2008	B505000015001100	6.64	7.37	14.01	1.31
205	1	2007	D81000000002000	261.5	378.74	640.24	82.37
206	1	2007	T79000003001900	303.78	383.27	687.05	70.17

207	1	2007	H327000000004000	279.75	352.26	632.01	63.78
208	1	2007	T527002000000400	316.45	367.87	684.32	58.38
209	1	2007	M355000029000200	172.42	253.74	426.16	56.12
210	1	2007	T560000000002603	231.77	277.74	509.51	46.93
211	1	2007	M305002004002100	158.63	223	381.63	46.64
212	1	2007	T210000235001017	143.78	195.9	339.68	39.47
213	1	2007	M655000003000900	110.79	159.72	270.51	34.57
214	1	2007	E080000000000400	96.6	143.77	240.37	32.17
215	1	2007	B501500000000100	126.36	165.74	292.1	32.03
216	1	2007	L093000001001400	90.11	131.5	221.61	28.66
217	1	2007	T470000001000700	73.42	118.64	192.06	27.2
218	1	2007	N855800000000800	119.54	139.74	259.28	22.41
219	1	2007	S790000000000400	81.87	105.27	187.14	19.65
220	1	2007	J600000006000600	58.35	85.14	143.49	18.56
221	1	2007	R284805000001000	47.8	76.69	124.49	17.57
222	1	2007	C980000002000817	26.96	33.06	60.02	5.74
223	1	2007	H365003000001100	23.11	28.32	51.43	4.92
224	1	2007	E310000036001600	26.67	30.92	57.59	4.88
225	1	2007	S245000000001200	9.04	11.57	20.61	2.15
226	1	2007	M015000062000401	6.72	9.56	16.28	2.03
227	1	2007	M475000002001600	7.34	9.02	16.36	1.57
228	1	2007	P927901000007000	3.22	4.48	7.7	0.93
229	1	2006	C211000000006500	304.56	419.77	724.33	75.38
230	1	2006	T790000003001900	276.16	381.56	657.72	68.76
231	1	2006	L670000019000900	169.95	275.04	444.99	60.42
232	1	2006	M355000029000200	163.34	259.99	423.33	56.11
233	1	2006	M305002004002100	174.02	265.52	439.54	54.29
234	1	2006	T470000001000700	135.41	235.05	370.46	52.61
235	1	2006	T560000000002603	235.82	310.89	546.71	52
236	1	2006	E080000000000400	100.52	161.67	262.19	35.28
237	1	2006	B501500000000100	128.05	183.33	311.38	34.77
238	1	2006	Q300000004002000	101.21	145.24	246.45	27.63
239	1	2006	O810002000000700	91.86	132.51	224.37	25.22
240	1	2006	S790000000000400	81.87	115.1	196.97	21.12
241	1	2006	M655000003000900	63.82	99.67	163.49	21.06
242	1	2006	J600000006000600	60.67	95.8	156.47	20.39
243	1	2006	L212102000010000	76.57	94.82	171.39	14.13
244	1	2006	S010002001000900	19.05	23.67	42.72	3.51
245	1	2006	S575001002000600	13.27	16.49	29.76	2.45
246	1	2006	G180000000000510	1.11	1.38	2.49	0.21
247	1	2005	L670000019000900	365.46	635.3	1000.76	136.5
248	1	2005	D81000000002000	246.24	415.73	661.97	86.43
249	1	2005	T790000003001900	276.77	415.62	692.39	73.9
250	1	2005	T094002000000500	225.27	362.49	587.76	70.62
251	1	2005	E080000000000400	190.46	329.18	519.64	70.28
252	1	2005	H327000000004000	198.71	297.9	496.61	52.46
253	1	2005	M355000029000200	91.01	155.77	246.78	32.9
254	1	2005	B158003003002300	161.3	211.18	372.48	28.79
255	1	2005	J600000006000600	62.22	105.72	167.94	22.03
256	1	2005	E464200000005700	116.18	153.65	269.83	21.44
257	1	2005	N814001002000900	94.36	128.57	222.93	19.11
258	1	2005	N814001002000900	94.36	128.57	222.93	19.11
259	1	2005	D780000010001200	56.98	88.98	145.96	16.75

260	1	2005	L212102000010000	76.57	104.01	180.58	15.51
261	1	2005	E640000263003111	42.61	57.87	100.48	8.63
262	1	2005	C211000000005900	36.37	49.91	86.28	7.53
263	1	2005	C733000002002700	27.06	41.3	68.36	7.47
264	1	2005	S170002037001102	23.51	35.33	58.84	6.24
265	1	2005	R470000013000100	27.66	37.68	65.34	5.6
266	1	2005	S683000000020800	29.34	38.8	68.14	5.41
267	1	2005	W380000238000005	18.1	27.55	45.65	4.97
268	1	2005	M305002004002100	13.65	22.46	36.11	4.5
269	1	2005	R382500008000500	12.72	18.15	30.87	2.94
270	1	2005	W230000052000300	8.34	13.44	21.78	2.62
271	1	2005	S790000000000400	3.77	5.75	9.52	1.04
272	1	2005	O810002000000700	3	4.69	7.69	0.88
273	1	2005	N814001002000900	-94.36	-128.57	-222.93	-19.11
274	1	2004	E080000000000400	191.8	354.51	546.31	74.23
275	1	2004	T474502000005700	175.91	246.71	422.62	32.46
276	1	2004	J600000006000600	64.55	117.43	181.98	24.01
277	1	2004	E443000000001600	112.72	156.86	269.58	20.46
278	1	2004	D810000000002000	50.86	91.98	142.84	18.77
279	1	2004	C733000002002700	59.98	98.72	158.7	17.63
280	1	2004	L212102000010000	76.57	113.2	189.77	16.88
281	1	2004	C211000000005900	44.03	65.72	109.75	9.91
282	1	2004	S531000002001000	23.15	40.89	64.04	8.06
283	1	2004	B158003004001400	16.14	26.9	43.04	4.89
284	1	2004	A413000000001700	11.91	18.9	30.81	3.18
285	1	2004	B496504000032900	7.88	13.99	21.87	2.78
286	1	2004	E640000263003111	1.58	2.33	3.91	0.35
287	1	2003	E080000000000400	181.32	356.89	538.21	73.43
288	1	2003	C985000000000500	189.83	283.33	473.16	35.88
289	1	2003	T474502000005700	164.37	250.26	414.63	33.29
290	1	2003	B158003003002300	107.36	166.31	273.67	23.03
291	1	2003	L212102000010000	76.57	122.39	198.96	18.26
292	1	2003	A180000047001005	19.51	38.68	58.19	7.99
293	1	2003	M355000056000400	23.06	40.56	63.62	7.12
294	1	2003	B030000004001400	19.28	28.57	47.85	3.56
295	1	2003	W010000044001052	6.84	10.44	17.28	1.39
296	1	2003	G570000001002800	1.89	3.58	5.47	0.7
297	1	2002	A210000061001400	246.58	386.11	632.69	45.86
298	1	2002	C985000000000500	189.83	306.11	495.94	39.3
299	1	2002	B158003003002300	154.52	257.93	412.45	35.93
300	1	2002	T474502000005700	152.81	250.99	403.8	33.69
301	1	2002	J600000006000600	54	111.2	165.2	22.03
302	1	2002	C180000010000900	59.37	97.5	156.87	13.09
303	1	2002	L007001000002800	31.1	61.24	92.34	11.43
304	1	2002	T790000003001900	35.5	66.09	101.59	11.4
305	1	2002	G390000000000400	26.89	52.7	79.59	9.76
306	1	2002	E080000000000400	9.72	20.29	30.01	4.11
307	1	2002	G570000001002800	5.13	10.38	15.51	2.01
308	1	2002	L315800000003000	7.71	12.68	20.39	1.7
309	1	2002	C690000001000700	2.47	4.27	6.74	0.64
310	1	2001	H265000005001900	228.72	399.31	628.03	52.83
311	1	2001	A210000061001400	229.06	386.16	615.22	46.73
312	1	2001	C985000000000500	159.46	276.27	435.73	35.88

313	1	2001	T474502000005700	127.62	224.94	352.56	30.44
314	1	2001	J600000006000600	49.6	108.08	157.68	21.13
315	1	2001	C140000083001322	42.14	86.36	128.5	15.49
316	1	2001	H495000004000300	20.05	45.56	65.61	9.26
317	1	2001	A530000002000300	25.85	47.6	73.45	7.09
318	1	2001	R055003000002000	15.52	28.6	44.12	4.26
319	1	2001	L315800000003000	5.28	9.31	14.59	1.26
320	1	2001	B315001003000600	2.03	4.4	6.43	0.85
321	1	2001	B315001003000600	2.03	4.4	6.43	0.85
322	1	2001	B315001003000600	-2.03	-4.4	-6.43	-0.85
323	1	2000	A210000061001400	220.77	398.67	619.44	49.01
324	1	2000	H265000005001900	153.87	287.09	440.96	38.31
325	1	2000	C985000000000500	153.69	284.71	438.4	37.35
326	1	2000	T474502000005700	116.69	219.67	336.36	29.93
327	1	2000	L205000050000100	80.77	163.63	244.4	25.93
328	1	2000	L205000050000100	80.77	163.63	244.4	25.93
329	1	2000	J600000006000600	49.12	112.94	162.06	21.81
330	1	2000	1004100010000006	35.6	72.72	108.32	11.7
331	1	2000	B158003003002300	42.11	80.4	122.51	11.31
332	1	2000	A530000002000300	26.73	52.45	79.18	7.82
333	1	2000	N4400000000001500	20.96	39.45	60.41	5.37
334	1	2000	S4770000000006600	8.05	17.66	25.71	3.19
335	1	2000	L222500000001500	3.39	6.35	9.74	0.85
336	1	2000	L205000050000100	-80.77	-163.63	-244.4	-25.93
337	1	2000	L205000050000100	-80.77	-163.63	-244.4	-25.93
338	1	1999	C745000000000800	162.43	370.73	533.16	65.06
339	1	1999	A210000061001400	196.96	379.31	576.27	47.27
340	1	1999	T474502000005700	99.05	198.35	297.4	27.19
341	1	1999	J600000006000600	45.58	110.27	155.85	21.06
342	1	1999	1004100010000006	58.58	126.68	185.26	20.3
343	1	1999	T094000000000100	35.2	85.96	121.16	16.63
344	1	1999	T527000000008800	22.47	58.03	80.5	11.6
345	1	1999	E810000007000800	22.1	46.02	68.12	6.86
346	1	1999	V01000000002000	5.5	10.58	16.08	1.31
347	1	1998	A210000061001400	188.47	385.58	574.05	48.63
348	1	1998	J600000006000600	48.84	124.02	172.86	23.44
349	1	1998	L319500000005800	1.53	3.92	5.45	0.75
350	1	1997	J600000006000600	51.9	138.01	189.91	25.85
351	1	1997	B190004000001500	38.01	89.81	127.82	13.86
352	1	1997	M355000019001100	19.24	51.63	70.87	9.79
353	1	1996	J600000006000600	50.89	141.43	192.32	26.26
354	1	1996	M355000019001100	30.77	86.23	117	16.2
355	1	1996	W380000619000003	21.92	55.88	77.8	9.05
356	1	1996	C030000195001400	10.02	23.66	33.68	3.29
357	1	1996	M625500000000600	5.23	12.37	17.6	1.72
358	1	1995	J600000006000600	48.77	141.39	190.16	26.04
359	1	1995	A265502000002900	40.56	95.85	136.41	11.87
360	1	1995	M355000019001100	17.78	51.96	69.74	9.68
361	1	1995	M625500000000600	21.6	53.63	75.23	7.49
362	1	1995	A080098000111600	6.78	20.48	27.26	3.92
363	1	1995	R365000000001300	13.04	30.48	43.52	3.66
364	1	1994	J600000006000600	45.27	136.67	181.94	24.99
365	1	1994	M355000019001100	16.5	50.21	66.71	9.28

366	1	1994	A080000000114909	11.39	32.94	44.33	5.63
367	1	1994	S144000000005100	5.42	14.78	20.2	2.28
368	1	1993	J600000006000600	44.51	139.73	184.24	25.37
369	1	1992	J600000006000600	43.62	142.17	185.79	25.65
370	1	1991	J600000006000600	41.3	139.56	180.86	25.03
371	1	1990	J600000006000600	40.6	142.07	182.67	25.34
372	1	1989	J600000006000600	11.95	43.25	55.2	7.67
373	12	1999	T094000000000100	0.84	2.08	2.92	0.4
374	12	1997	B190004000001500	1.84	4.35	6.19	0.67
375	12	1996	M625500000000600	0.29	0.66	0.95	0.09
376	12	1995	M625500000000600	1.2	2.98	4.18	0.42
377	1	2014	W010000044000558	296.38	182.52	478.9	56.46
378	1	2013	W010000044000558	86.2	63.43	149.63	17.97
379	1	2014	L100301000000100	221.81	134.95	356.76	41.92
380	1	2014	L100301000000100	176.87	107.6	284.47	33.43
381	1	2010	S477000000011600	234.2	231.47	465.67	50.59
382	1	2006	E540000045000300	3.88	5.99	9.87	1.24

COUNTY of HIDALGO

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



March 30, 2022

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

Re: MFR for January 2022

Dear Ms. Ramon:

We conducted a limited scope review of the *Monthly Fees Report* (MFR) and supporting documentation for the month of 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 have 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 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 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.
- Verified that *Close-out Reports* were properly completed.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 208th D.C.

MARLA CUELLAR
JUDGE, 275th D.C.

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

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

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

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

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

JOSE "JOE" RAMIREZ
JUDGE, 464th D.C.

Conclusion:

Collections for the month of January 2022 totaled \$83.00. 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, First Assistant Auditor, at ext. 4651, or me at ext. 4668.

Respectfully,



Linda Fong, CPFO
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer,
Ms. Hilda Salinas, Assistant Director, Elections

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 99TH D.C.

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

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JUDGE, 208TH D.C.

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JUDGE, 464TH D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

May 17, 2022

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

Re: MFR for February 2022

Dear Ms. Ramon:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
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JUDGE, 430TH D.C.

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

JOSE "JOE" RAMIREZ
JUDGE, 464TH D.C.

Ms. Yvonne Ramon
May 17, 2022
Page 2 of 2

Conclusion:

Collections for the month of February 2022 totaled \$60.00. 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 II, at (956) 318-2511 ext. 4649, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, First Assistant Auditor, at ext. 4651, or me at ext. 4668.

Respectfully,



Linda Fong, CPFO
Interim County Auditor

cc: Mr. Valde Guerra, County Executive Officer,
Ms. Hilda Salinas, Assistant Director, Elections

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 99TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

MARLA CUELLAR
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JUDGE, 464TH D.C.

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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WEBSITE: www.co.hidalgo.tx.us/auditor



April 11, 2022

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

Re: Tax Collected Reports for January 2022

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 January 2022 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. More specifically, we noted that 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 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 *Hidalgo County Taxes Collected Reports* and supporting documentation were submitted to the County Auditor's Office within fifteen or twenty-five days, as applicable, after the last day of the month pursuant to Tax Code §31.10(a).
- Verified that the *Hidalgo County Taxes Collected Reports* were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Hidalgo County Taxes Collected Reports* by footing and cross-footing the reports.

HIDALGO COUNTY DISTRICT JUDGES

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

FERNANDO MANCIAS
JUDGE, 33RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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JUDGE, 430TH D.C.

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JUDGE, 448TH D.C.

JOSE "JOE" RAMIREZ
JUDGE, 464TH D.C.

- 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 January 2022 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 January 2022 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 \$77,714,353.01. 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 \$324.04. Some significant shortages are as follows:
 - Cash shortage on January 24, 2022 in the amount of \$38.47 at the Elsa Tax Office.
 - Cash shortage on January 25, 2022 in the amount of \$100.00 at the Mission Tax Office.
 - Check shortage on January 28, 2022 in the amount of \$10.00 at the Edinburg Tax Office.
 - Cash shortage on January 31, 2022 in the amount of \$99.99 at the Mission Tax Office.
- Deposits were over a total of \$348.00. Some significant overages are as follows:
 - Check overage on January 14, 2024 in the amount of \$67.76 at the Edinburg Tax Office.
 - Cash overage on January 18, 2022 in the amount of \$20.00 at the San Juan Tax Office.
 - Cash overage on January 28, 2022 in the amount of \$45.00 at the Pharr Tax Office.
 - Cash overage on January 31, 2021 in the amount of \$29.00 at the Mission Tax Office.

The shortages were not reported to the Auditor's Office. In addition, 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

HIDALGO COUNTY DISTRICT JUDGES

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 the receipt to the payor. 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 April 22, 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, First Assistant Auditor, at ext. 4651, or me at ext. 4668.

Respectfully,



Linda Fong, CPFO
Interim 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. Rey Salazar, Division Manager, Department of Budget and Management
Ms. Monica Salinas, Commissioners Court Administrator

HIDALGO COUNTY DISTRICT JUDGES

COUNTY of HIDALGO



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

April 14, 2022

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

Re: Tax Collected Reports for February 2022

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 February 2022 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. More specifically, we noted that:

1. Total deposits did not agree to the amount collected per the *Deposit Status Report - All Locations*.
2. Collections for 9 days in the month of February 2022 were transferred to the County Treasurer's Office 6 to 8 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 February 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 *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, 92nd D.C.

FERNANDO MANCIAS
JUDGE, 93rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 206th D.C.

MARLA CUELLAR
JUDGE, 275th D.C.

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

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

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

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

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

JOSE "JOE" RAMIREZ
JUDGE, 464th D.C.

- 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 February 2022 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 February 2022 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 \$52,910,262.02. 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 \$3,313.45. Some significant shortages are as follows:
 - Cash shortage on February 1, 2022 in the amount of \$1,859.41 at the Edinburg Tax Office. This amount was reversed/voided on February 10, 2022 with batch number ED204124RV.
 - Check shortage on February 11, 2022 in the amount of \$1,228.43 at the Edinburg Tax Office. As per note on the daily, the check was missing.
 - Cash shortage on February 14, 2022 in the amount of \$100.00 at the Mission Tax Office.
 - In-house credit card shortage on February 14, 2022 in the amount of \$0.10 at the Mission Tax Office.
 - Check shortage on February 28, 2022 in the amount of \$100.00 at the Edinburg Tax Office.
- Deposits were over a total of \$136.71. Some significant overages are as follows:
 - Cash overage on February 18, 2022 in the amount of \$20.00 at the Edinburg Tax Office.
 - Check overage on February 24, 2022 in the amount of \$0.05 at the Edinburg Tax Office.
 - Cash overage on February 25, 2022 in the amount of \$63.90 at the Weslaco Tax Office.

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 the receipt to the payor. In addition, management should develop and implement formal monitoring procedures to ensure that overages and shortages are properly accounted and reported. At a minimum, procedures should include the following:

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

Observation No. 2:

We noted that collections for 9 days were transferred to the County Treasurer's Office 6 to 8 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 may result in the loss or misuse of funds.

Recommendation:

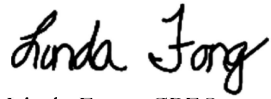
Management should ensure that collections are transferred to the County Treasurer's Office on or before the next regular business day after the date on which the money is received.

Please provide a written management response for the observation noted above by April 29, 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, First Assistant Auditor, at ext. 4651, or me at ext. 4668.

HIDALGO COUNTY DISTRICT JUDGES

Respectfully,



Linda Fong, CPFO
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. Rey Salazar, Division Manager III, Strategic Planning, Department of Budget and Management
Ms. Monica Salinas, Commissioners Court Administrator

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COUNTY of HIDALGO

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2808 South Business Highway 281
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EDINBURG, TEXAS 78539

May 18, 2022

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

Re: *Criminal* MFR for October 2021 through December 2021

Dear Mr. Guajardo:

We conducted a limited scope review of the *Criminal* Monthly Fees Report (MFR) for the months of October 2021 through December 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 30 of 197 randomly selected receipts during the months of October 2021 through December 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 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 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.

HIDALGO COUNTY DISTRICT JUDGES

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- 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 October 2021 through December 2021 totaled \$95,975.93, \$93,394.04, and \$79,518.00, 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 30 of 197 randomly selected receipts during the months of October 2021 through December 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 May 31, 2022.

HIDALGO COUNTY DISTRICT JUDGES

The Honorable Arturo Guajardo

May 18, 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,



Linda Fong, CPFO
Interim 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. Rey Salazar, Director, Strategic Planning Division, Department of Budget and Management
Ms. Monica Salinas, Commissioners Court Administrator

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JUDGE, 464TH D.C.

Based on the type of offense, EMS (\$100.00) should be assessed

Receipt	Date	Party Name	Cause #	Offense Date	Charge	Offense Description	Disp/Judgmentl	Received A	ADDCC	CJSO	EFCC	EMS	RJSO	STF	STFC	STFr	STFS	TABSO	TFC-F
COL-2021-12482	10/12/2021	LOZANO, SERGIO	CR-20-12044-H	9/13/2020	DRIVING WHILE INTOXICATED		9/2/2021	332.00	-	5.00	-	-	5.00	-	-	-	-	10.00	-

Based on offense date and judgment date, STFC (\$2.00), STFS (\$48.00), and TFC-F (\$3.00) should be assessed

Receipt	Date	Party Name	Cause #	Offense Date	Charge	Offense Description	Disp/Judgmentl	Received A	ADDCC	CJSO	EFCC	EMS	RJSO	STF	STFC	STFr	STFS	TABSO	TFC-F
COL-2021-12747	10/18/2021	ARREDONDO, LEONEL, Jr.	CR-20-05725-B	4/16/2020	ACCIDENT INVOLVING DAMAGE		3/2/2021	50.00	-	0.54	-	-	0.53	-	-	-	-	1.10	-
COL-2021-12425	10/12/2021	RIVERA, ROSENDO NARVA	CR-20-08561-I	5/14/2020	RACING ON HIGHWAY		9/1/2021	112.00	-	1.67	-	-	1.67	-	-	-	-	3.32	-
2021-011742	10/25/2021	MORENO, GILBERTO	CR-21-05103-A	1/26/2021	ACCIDENT INVOLVING DAMAGE		11/4/2021	500.00	-	-	-	-	-	-	-	-	-	-	-
COL-2021-12113	10/4/2021	VILLARREAL, VICTOR MAN	CR-21-02114-I	12/13/2020	RECKLESS DRIVING		9/13/2021	317.00	-	5.00	-	-	5.00	-	-	-	-	10.00	-

Based on offense date and judgment date, STF (\$30.00) and ADDCC (\$3.00) should be assessed

Receipt	Date	Party Name	Cause #	Offense Date	Charge	Offense Description	Disp/Judgmentl	Received A	ADDCC	CJSO	EFCC	EMS	RJSO	STF	STFC	STFr	STFS	TABSO	TFC-F
COL-2021-12851	10/21/2021	Hernandez, Juan Patricio	CR-19-09410-D	6/25/2019	ACCIDENT INVOLVING DAMAGE		7/27/2021	25.00	-	1.27	-	-	1.27	-	-	-	-	2.56	-
COL-2021-12334	10/8/2021	Marquez, Walter Eli Ramir	CR-20-02351-H	5/24/2019	ACCIDENT INVOLVING DAMAGE		8/19/2021	121.00	-	1.88	-	-	1.89	-	-	-	-	3.78	-
COL-2021-12824	10/20/2021	GALAVIZ, ISAIAS ISAAC	CR-08-11957-H	10/26/2008	RECKLESS DRIVING		7/29/2013	50.00	-	-	-	-	-	-	-	-	-	-	-

Based on judgment date, EFCC (\$5.00) should be assessed

Receipt	Date	Party Name	Cause #	Offense Date	Charge	Offense Description	Disp/Judgmentl	Received A	ADDCC	CJSO	EFCC	EMS	RJSO	STF	STFC	STFr	STFS	TABSO	TFC-F
COL-2021-12274	10/6/2021	ZAPATA, DAVID, Jr.	CR-13-11929-E	7/26/2013	ASSAULT CAUSES BODILY INJ		12/11/2013	719.00	-	-	-	-	-	-	-	-	-	-	-

Please ensure Time Payment, OMNI, Scofflaw, and Delinquent fees are assessed accordingly on all cases when applicable.

Based on the type of offense, EMS (\$100.00) should be assessed.

Receipt	Date	Party Name	Cause #	Offense Date	Charge	Offense Description	Disp/Judgme	Receipted	CJSO	EMS	RJSO	STF	STFC	STFr	STFS	TABSO	TP-RF
COL-2021-13462	11/5/2021	Camacho, Jose Moncerrato	CR-20-07250-D	3/19/2020	DRIVING WHILE INTOXICATED		3/25/2021	902.00	5.00	-	5.00	-	-	-	-	10.00	15.00

Based on the type of offense, STFC (\$2.00), STFS (\$48.00), and TFC-F (\$3.00) should be assessed.

Receipt	Date	Party Name	Cause #	Offense Date	Charge	Offense Description	Disp/Judgme	Receipted	CJSO	EMS	RJSO	STF	STFC	STFr	STFS	TABSO	TP-RF
COL-2021-13270	11/2/2021	HERNANDEZ, CRISTIAN	CR-20-02676-J	1/2/2020	RACING ON HIGHWAY		10/12/2021	417.00	5.00	-	5.00	-	-	-	-	10.00	-
COL-2021-13742	11/15/2021	GONZALEZ, JORDAN YOSEIN	CR-21-00764-G	1/14/2021	RECKLESS DRIVING		2/11/2021	90.00	1.33	-	1.32	-	-	-	-	-	3.97
COL-2021-13746	11/15/2021	RIVERA, ROSENDO NARVAEZ	CR-20-08561-I	5/14/2020	RACING ON HIGHWAY		9/1/2021	112.00	1.66	-	1.66	-	-	-	-	3.34	5.00
COL-2021-13942	11/18/2021	TREJO, RAFAEL	CR-20-12270-A	12/24/2020	DUTY ON STRIKING FIXTURE/HWY LAN		2/19/2021	40.00	0.57	-	0.57	-	-	-	-	-	1.71
COL-2021-14309	11/30/2021	Pedraza, Diego	CR-21-00835-G	1/16/2021	DUTY ON STRIKING FIXTURE/HWY LAN		2/18/2021	63.50	0.87	-	0.87	-	-	-	-	-	2.61
COL-2021-13919	11/18/2021	ESPINOZA, DIEGO	CR-21-02428-J	11/20/2020	RACING ON HIGHWAY		9/16/2021	100.00	1.48	-	1.48	-	-	-	-	2.97	4.45

Please ensure Time Payment, OMNI, Scofflaw, and Delinquent fees are assessed accordingly on all cases when applicable.

Based on type of disposition and judgment date, TP (\$15.00) should had been assessed.

Receipt	Date	Cause #	Charge Offense Description	Disp/Judgment Date	Received Amount	ADDCC	CJSO	HCSO	RJSO	RMP	RMPPr	STF	STFC	STFr	STFS	TFC-F	TP	TP-RF	VRFr
COL-2021-14322	12/1/2021	CR-20-03440-J	POSS MARIJ <2OZ	1/21/2021	347.00	-	5.00	-	5.00	-	-	-	-	-	-	-	-	-	-

Based on the type of offense, STFS (\$48.00), STFC (\$2.00), and TFC-F (\$3.00) should have been assessed.

As per County Clerk's Misdemeanor Conviction Court Cost Chart, the Local and State fine of \$3.00 (TFC-) and \$50.00 (STFC and STFS), respectively, should be assessed

to offenses under the Rules of the Road Transportation Code Chapter 541 through Chapter 600

Receipt	Date	Cause #	Charge Offense Description	Disp/Judgment Date	Received Amount	ADDCC	CJSO	HCSO	RJSO	RMP	RMPPr	STF	STFC	STFr	STFS	TFC-F	TP	TP-RF	VRFr
COL-2021-14318	12/1/2021	CR-21-05103-A	ACCIDENT INVOLVING DAMAGE TO VEHICLE>=\$	11/4/2021	317.00	-	5.00	-	5.00	-	-	-	-	-	-	-	-	-	-
COL-2021-15132	12/22/2021	CR-21-02428-J	RACING ON HIGHWAY	9/16/2021	50.00	-	0.73	-	0.73	-	-	-	-	-	-	-	-	2.18	-
2021-014191	12/29/2021	CR-20-08606-I	RACING ON HIGHWAY		500.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COL-2021-14846	12/14/2021	CR-20-12270-A	DUTY ON STRIKING FIXTURE/HWY LANDSCAPE>=	2/19/2021	40.00	-	0.44	-	0.44	-	-	-	-	-	-	-	-	1.31	-
2021-014140	12/28/2021	CR-21-12146-B	RACING ON HIGHWAY		500.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COL-2021-15346	12/30/2021	CR-21-00835-G	DUTY ON STRIKING FIXTURE/HWY LANDSCAPE>=	2/18/2021	60.00	-	0.04	-	0.04	-	-	-	-	-	-	-	-	0.13	-
2021-013942	12/20/2021	CR-21-10208-F	ACCIDENT INVOLVING DAMAGE TO VEHICLE>=\$	1/27/2022	500.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Based on the type of offense, STF (\$30.00) and ADDCC (\$3.00) should have been assessed.

Receipt	Date	Cause #	Charge Offense Description	Disp/Judgment Date	Received Amount	ADDCC	CJSO	HCSO	RJSO	RMP	RMPPr	STF	STFC	STFr	STFS	TFC-F	TP	TP-RF	VRFr
COL-2021-15287	12/29/2021	CR-19-09410-D	ACCIDENT INVOLVING DAMAGE TO VEHICLE>=\$	7/27/2021	40.00	-	2.03	-	2.03	-	-	-	-	-	-	-	-	1.01	-
COL-2021-14493	12/6/2021	CR-19-12450-B	FLEEING POLICE OFFICER	10/3/2019	10.00	-	0.12	-	0.12	0.54	0.06	-	-	-	-	-	0.06	-	-

Arrest Fee, HCSO was over assessed by \$10.00

Receipt	Date	Cause #	Charge Offense Description	Disp/Judgment Date	Received Amount	ADDCC	CJSO	HCSO	RJSO	RMP	RMPPr	STF	STFC	STFr	STFS	TFC-F	TP	TP-RF	VRFr
COL-2021-14845	12/14/2021	CR-13-01475-G	VIOL BOND/PROTECTIVE ORDER	3/17/2014	524.00	-	-	15.00	-	22.50	2.50	-	-	-	-	-	2.50	-	-

Arrest Fee, HCSO was over assessed by \$5.00

Receipt	Date	Cause #	Charge Offense Description	Disp/Judgment Date	Received Amount	ADDCC	CJSO	HCSO	RJSO	RMP	RMPPr	STF	STFC	STFr	STFS	TFC-F	TP	TP-RF	VRFr
COL-2021-14882	12/15/2021	CR-13-11409-E	DRIVING WHILE INTOXICATED BAC >= 0.15	1/7/2014	784.00	-	-	10.00	-	22.50	2.50	-	-	-	-	-	2.50	-	-

ADDCC (\$3.00), STF (\$30.00) should not be assessed. In addition, RMP should be 22.50 and RMPPr should be 2.50

Receipt	Date	Cause #	Charge Offense Description	Disp/Judgment Date	Received Amount	ADDCC	CJSO	HCSO	RJSO	RMP	RMPPr	STF	STFC	STFr	STFS	TFC-F	TP	TP-RF	VRFr
COL-2021-14719	12/10/2021	CR-14-6152-H	DRIVING WHILE INTOXICATED BAC >= 0.15	10/7/2015	1,154.10	2.16	3.59	-	3.59	1.80	16.16	-	-	21.55	-	-	1.80	-	10.78

VRFr fee was over assessed by \$30.00

Receipt	Date	Cause #	Charge Offense Description	Disp/Judgment Date	Received Amount	ADDCC	CJSO	HCSO	RJSO	RMP	RMPPr	STF	STFC	STFr	STFS	TFC-F	TP	TP-RF	VRFr
COL-2021-15176	12/22/2021	CR-18-02907-E	DRIVING WHILE INTOXICATED	5/16/2019	943.10	-	2.11	-	2.11	9.49	1.05	-	-	-	-	-	1.05	-	18.98

Please ensure Time Payment, OMNI, Scofflaw, and Delinquent fees are assessed accordingly on all cases when applicable

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

May 17, 2022

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

Re: *Civil and Probate* MCCR for October 2021 through December 2021

Dear Mr. Guajardo:

We conducted a limited scope review of the *Civil and Probate* Monthly Court Cost Report (MCCR) 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 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 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 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.

HIDALGO COUNTY DISTRICT JUDGES

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

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JUDGE, 93rd D.C.

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

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OVERSEER

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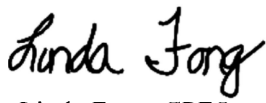
- Verified that receipts, *Revenue Remittance Reports*, the MCCR, and mail logs were properly completed.
- Reviewed randomly selected validated deposit slips to determine if the deposit composition (cash, checks, credit card, etc.) agreed to the applicable payment method listed on the receipts.
- Verified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

Conclusion:

Collections for the months of October 2021 through December 2021 totaled \$136,391.24, \$134,498.81, and \$138,951.34, 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, First Assistant Auditor, at ext. 4651, or me at ext. 4668.

Respectfully,



Linda Fong, CPFO
Interim 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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EDINBURG, TEXAS 78539

May 17, 2022

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

Re: *Civil and Probate* MCCR for January 2022 through March 2022

Dear Mr. Guajardo:

We conducted a limited scope review of the *Civil and Probate* Monthly Court Cost Report (MCCR) for the months of January 2022 through March 2022 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 January 2022 through March 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 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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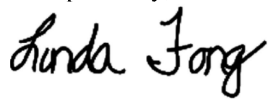
- Verified that receipts, *Revenue Remittance Reports*, the MCCR, and mail logs were properly completed.
- Reviewed randomly selected validated deposit slips to determine if the deposit composition (cash, checks, credit card, etc.) agreed to the applicable payment method listed on the receipts.
- Verified that the number of civil cases and motions were correctly reported on the *Monthly Report*.

Conclusion:

Collections for the months of January 2022 through March 2022 totaled \$121,985.41, \$107,976.90, and \$150,561.36, 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, First Assistant Auditor, at ext. 4651, or me at ext. 4668.

Respectfully,



Linda Fong, CPFO
Interim 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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EDINBURG, TEXAS 78539

May 18, 2022

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

Re: Fee MFR for October 2021 through December 2021

Dear Mr. Guajardo:

We conducted a limited scope review of the Fee *Monthly Fees Report* (MFR) 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:

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 below.

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), March 29, 2021 (\$754.00), and December 13, 2021 (\$52.00) 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 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.
- 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.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 464th D.C.

- 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.

Conclusion:

Collections for the months of October 2021 through December 2021 totaled \$541,545.73, \$538,917.88, and \$543,576.44, 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 December 31, 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), March 29, 2021 (\$754.00), and December 13, 2021 (\$52.00) 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 unsuccessful.

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.

HIDALGO COUNTY DISTRICT JUDGES

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

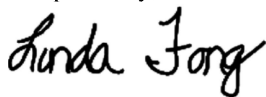
Recommendation:

Management should ensure that the funds are receipted and submitted to the County Treasurer's Office. In addition, if management determines that all efforts have been exhausted to obtain the required documentation, 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 May 31, 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, First Assistant Auditor, at ext. 4651, or me at ext. 4668.

Respectfully,



Linda Fong, CPFO
Interim 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. Rey Salazar, Director, Strategic Planning Division, Department of Budget and Management
Ms. Monica Salinas, Commissioners Court Administrator

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EDINBURG, TEXAS 78539

May 19, 2022

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

Re: Fee MFR for January 2022 through March 2022

Dear Mr. Guajardo:

We conducted a limited scope review of the Fee *Monthly Fees Report* (MFR) for the months of January 2022 through March 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 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.

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), March 29, 2021 (\$754.00), and December 13, 2021 (\$52.00) 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 January 2022 through March 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.
- 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.

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- 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.

Conclusion:

Collections for the months of January 2022 through March 2022 totaled \$520,492.30, \$535,534.98, and \$660,498.30, 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 March 31, 2022, 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 received 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 collection efforts have been exhausted, management should request indemnification from Commissioners Court.

Observation No. 2:

As of March 31, 2022, funds received from the Texas Comptroller's Office on June 17, 2020 (\$26.00), February 4, 2021 (\$78.00), March 29, 2021 (\$754.00), and December 13, 2021 (\$52.00) have not been receipted in *Kofile*. According to the 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. The County Clerk's Office is working with a Texas Comptroller's Office representative to identify the documents that correspond to the deposits made.

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

HIDALGO COUNTY DISTRICT JUDGES

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, if management determines that all efforts have been exhausted to obtain the required documentation, 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 May 31, 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, First Assistant Auditor, at ext. 4651, or me at ext. 4668.

Respectfully,



Linda Fong, CPFO
Interim County Auditor

cc: Mr. Valde Guerra, County Executive Officer
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OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
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ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

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

JOSE "JOE" RAMIREZ
JUDGE, 464TH D.C.

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

May 19, 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 Jan-Mar 2022

Dear Judge Muñoz:

We conducted a limited scope review of the *Monthly Fines and Fees Reports* (MFFRs) and supporting documentation for the months of January 2022 through March 2022 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. 14 of 2,025 transactions during the months of January 2022 through March 2022 contained errors in the allocation of fines, fees, and court costs.
2. Collections for 45 of 61 days for January 2022 through March 2022 were deposited at the bank 2 to 6 days after collections were received.
3. 3 of 81 online credit card transactions for the month of January 2022 and 1 of 256 online credit cards transactions for the month of March 2022 were received 34 to 55 days after the date of transaction.

Repeat Observations:

1. 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.
2. Copies of the January 2015 through March 2022 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. The "Schedules of Receipts and Deposits" for April 2021 through March 2022 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.
4. 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 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 January 2022 through March 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 *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 January 2022 through March 2022 totaled \$194,981.89, \$116,823.02, and \$230,170.44, 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 14 of 2,025 transactions during the months of January 2022 through March 2022 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments;

HIDALGO COUNTY DISTRICT JUDGES

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.

Current Observation No. 2:

We noted that collections for 45 of 61 days for January 2022 through March 2022 were deposited at the bank 2 to 6 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 Local Government Code §113.022 (a), a county officer or other person who receives money shall deposit the money with the county treasurer on or before the next regular business day after the date on which the money is received.

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

Recommendation:

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

Current Observation No. 3:

We noted that 3 of 81 online credit card transactions for the month of January 2022 and 1 of 256 online credit cards transactions for the month of March 2022 were receipted 34 to 55 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

HIDALGO COUNTY DISTRICT JUDGES

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.

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 March 2022 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 March 2022 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 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

HIDALGO COUNTY DISTRICT JUDGES

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.

Repeat Observation No. 4:

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

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

Recommendation:

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

Please provide written management responses for the observations noted above by May 31, 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, First Assistant Auditor, or me at ext. 4668.

Respectfully,



Linda Fong, CPFO
Interim 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. Rey Salazar, Division Manager II, Strategic Planning, Department of Budget and Management
Ms. Monica Salinas, Commissioners Court Administrator
Ms. Juan Jasso, Court Coordinator, Justice of the Peace Pct. 2, Pl. 2

HIDALGO COUNTY DISTRICT JUDGES

COUNTY *of* HIDALGO



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April 14, 2022

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

Re: TPWD Financial Statements for December 2021 and January 2022

Dear Mr. Guajardo:

We conducted a limited scope review of the Texas Parks and Wildlife (TPWD) financial statements for the months of December 31, 2021 and January 31, 2022 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, First Assistant Auditor, at ext. 4651, or me at ext. 4668.

Respectfully,

Linda Fong, CPFO
Interim County Auditor

cc: Mr. Valde Guerra, County Executive Officer
Ms. Annette Muniz, Chief Deputy, Hidalgo County Clerk's Office

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