

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 9, 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:

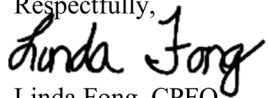
Department	Description
The Honorable Rolando Garza, Chief Appraiser Hidalgo County Appraisal District	Wonderful Citrus Packing, LLC 2022 Tax Abatement Report No. 2022-23
The Honorable Rolando Garza, Chief Appraiser Hidalgo County Appraisal District	United Parcel Service, Inc. 2022 Tax Abatement Report No. 2022-24
The Honorable Rolando Garza, Chief Appraiser Hidalgo County Appraisal District	Hidalgo Wind Farm, LLC- Phase I and Phase II 2022 Tax Abatement Report No. 2022-21 and 2022-22
The Hon. Lita Leo, Hidalgo County Treasurer	Cash Count Report No. 2022-47
Ms. Yvonne Ramon, Elections Administrator	Monthly Fees Report for March 2022 and April 2022
Ms. Yvonne Ramon, Elections Administrator	Monthly Fees Report for May 2022
Ms. Yvonne Ramon, Elections Administrator	Monthly Fees Report for June 2022
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Criminal Fees Monthly Report for January 2022 through March 2022
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Monthly Fees Report for January 2022 through March 2022
The Hon. Jesus Morales, Justice of the Peace Pct. 1 Pl. 2	Monthly Fines and Fees Reports for January 2022 through March 2022
The Hon. Bobby Contreras, Justice of the Peace Pct. 2 Pl.1	Monthly Fines and Fees Reports for January 2022 through March 2022
The Hon. Sonia "Dr." Trevino, Justice of the Peace Pct. 3 Pl. 1	Monthly Fines and Fees Reports for January 2022 through March 2022
The Hon. Charlie Espinoza, Justice of the Peace Pct. 4 Pl. 1	Monthly Fines and Fees Reports for January 2022 through March 2022
The Hon. Jason Pena, Justice of the Peace Pct. 5, Pl. 1	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 February 2022
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	Registry Financial Statements for November 2021 through December 2021
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Special Inventory Financial Statements for July 2021 through December 2021

## HIDALGO COUNTY DISTRICT JUDGES

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

The Hon. Lita Leo, Hidalgo County Treasurer	Jury Script Financial Statements for October 2021 through December 2021
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Fee Financial Statements for June 2021 through December 2021
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Special Registry Financial Statements for January 2021 through December 2021

Respectfully,



Linda Fong, CPFO  
Interim County Auditor

Attachments

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**HIDALGO COUNTY DISTRICT JUDGES**

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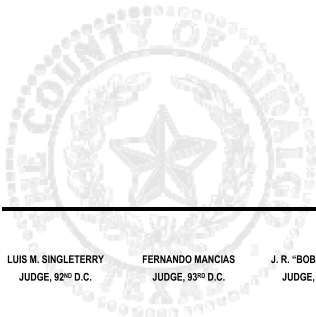
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EDINBURG, TEXAS 78539

June 2, 2022

Rolando Garza, Chief Appraiser  
Hidalgo County Appraisal District  
4405 S. Professional Dr.  
Edinburg, Texas 78540-0208

Re: Wonderful Citrus Packing, LLC 2022 Tax Abatement Report No. 2022-23

Dear Mr. Garza:

We completed a limited scope review of the tax abatement agreement between Hidalgo County and Wonderful Citrus Packing, LLC. The objective of the review was to determine if Wonderful Citrus Packing, LLC qualifies for a tax abatement for the 2022 tax year.

**Conclusion:**

We determined that Wonderful Citrus Packing, LLC qualifies for 50% tax abatement for the 2022 tax year based on the increase in newly created value as reflected in the tax rolls of the Hidalgo County Appraisal District.

**Scope and Methodology:**

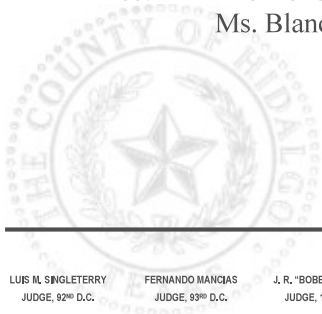
The scope of the review was limited to a review of the tax abatement agreement between Hidalgo County and Wonderful Citrus Packing, LLC, and correspondence received from Wonderful Citrus Packing, LLC regarding compliance with terms of the tax abatement agreement.

If you have any questions, please contact Reynaldo Cantu III, Compliance Audit Supervisor, at 318-2511 ext. 4654, Letty Chavez, First Assistant Auditor, ext. 4641, or me at ext. 4668.

Respectfully,

Linda Fong, CPFO  
Interim County Auditor

cc: The Honorable Richard F. Cortez, Hidalgo County Judge  
Ms. Blanca Perez, Supervisor - Property Records, Hidalgo County Appraisal District



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EDINBURG, TEXAS 78539

June 2, 2022

Rolando Garza, Chief Appraiser  
Hidalgo County Appraisal District  
4405 S. Professional Dr.  
Edinburg, Texas 78540-0208

Re: United Parcel Service, Inc. 2022 Tax Abatement Report No. 2022-24

Dear Mr. Garza:

We completed a limited scope review of the tax abatement agreement between Hidalgo County and United Parcel Service, Inc. (UPS). The objective of the review was to determine if UPS qualifies for a tax abatement for the 2022 tax year.

### Conclusion

Based on the review, we determined that United Parcel Service, Inc. qualifies for 80% tax abatement for the 2022 tax year based on the increase in newly created value ascertained from the tax rolls of the Hidalgo County Appraisal District.

### Scope and Methodology

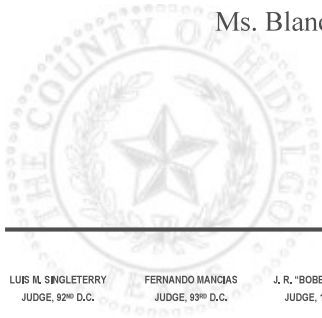
The scope of the review was limited to a review of the tax abatement agreement between Hidalgo County and United Parcel Service, Inc., and correspondence received from UPS regarding compliance with terms of the tax abatement agreement.

If you have any questions, please contact Reynaldo Cantu III, Compliance Audit Supervisor, at 318-2511 ext. 4654, Letty Chavez, First Assistant Auditor, ext. 4641, or me at ext. 4668.

Respectfully,

Linda Fong, CPFO  
Interim County Auditor

cc: The Honorable Richard F. Cortez, Hidalgo County Judge  
Ms. Blanca Perez, Supervisor - Property Records, Hidalgo County Appraisal District



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June 2, 2022

Rolando Garza, Chief Appraiser  
Hidalgo County Appraisal District  
4405 S. Professional Dr.  
Edinburg, Texas 78540-0208

Re: Hidalgo Wind Farm, LLC- Phase I and Phase II 2022 Tax Abatement Report No. 2022-21 and 2022-22

Dear Mr. Garza:

We completed a limited scope review of the tax abatement agreements between Hidalgo County and Hidalgo Wind Farm, LLC-Phase I and Hidalgo Wind Farm, LLC-Phase II. The objective of the review was to determine if Hidalgo Wind Farm, LLC qualifies for a tax abatement for the 2022 tax year.

**Conclusion:**

Based on the review, we determined that Hidalgo Wind Farm, LLC-Phase I and Hidalgo County Wind Farm LLC- Phase II qualify for 80% and 70% tax abatement, respectively, for the 2022 tax year based on the capital improvement cost.

**Scope and Methodology:**

The scope of the review was limited to a review of the tax abatement agreement between Hidalgo County and Hidalgo Wind Farm, LLC-Phase I and Hidalgo Wind Farm, LLC-Phase II, correspondence received from Hidalgo Wind Farm, LLC, and compliance verification letter from Hidalgo Wind Farm LLC regarding compliance with terms of the tax abatement agreements.

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

Respectfully,

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

Linda Fong, CPFO  
Interim County Auditor

Cc: The Honorable Richard F. Cortez, Hidalgo County Judge  
Ms. Blanca Perez, Supervisor - Property Records, Hidalgo County Appraisal District

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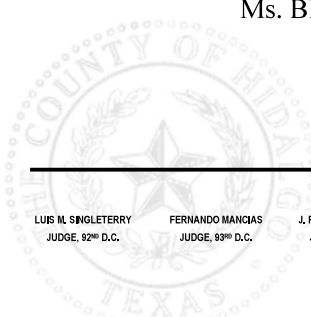
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EDINBURG, TEXAS 78539

June 2, 2022

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

Re: Cash Count Report No. 2022-47

Dear Ms. Leo:

We conducted a surprise cash count of the cash held at the County Treasurer's Office on March 30, 2022 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 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. In addition, we noted that the observation noted in the previous cash count has not been resolved.

### **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 December 20, 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.

As part of our procedures, we verified that cash on hand agreed to the total receipts issued up to the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties.

### **Conclusion:**

Cash on hand at the time of the cash count totaled \$67,898.05. 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. In addition, we noted that the observation noted in the previous cash count has not been resolved.

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

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

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 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.

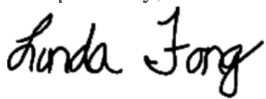
**Recommendation:**

Management should implement the update installed by LINQ (*Alio*) that removes the employee's ability to modify receipts.

Please provide a written management response to the observation noted above by June 10, 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 Michael Ramos, Internal Auditor II, at (956) 318-2511, ext. 4644, 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: Management Response Form

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

**HIDALGO COUNTY DISTRICT JUDGES**

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EDINBURG, TEXAS 78539

June 6, 2022

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

Re: MFR for Mar-Apr 2022

Dear Ms. Ramon:

We conducted a limited scope review of the *Monthly Fees Report* (MFR) and supporting documentation for the months of March 2022 and April 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 fees requires improvement as follows:

1. All the Cashier's Daily Close-Out Reports for the months of March 2022 and April 2022 were not properly completed.
2. The March 2022 and April 2022 Monthly Fees Reports were not properly completed.

### **Scope:**

The scope of the review was limited to collections reported by your office on the MFR for the months of March 2022 and April 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) and Local Government Code §114.002 (1).
- 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.

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- 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 accounts.
- 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 pursuant to Local Government Code §113.022 (a).
- Verified that receipts were properly completed and issued in sequential order.
- Verified that *Close-out Reports* were properly completed.

**Conclusion:**

Collections for the months of March 2022 and April 2022 totaled \$47.00 and \$70,772.72, 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 fees requires improvement as noted in the following observations.

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

**Observation No. 1:**

We noted that 2 of 2 Close-out Reports for the month of March 2022 and 5 of 5 Close-out Reports for the month of April 2022 were not properly completed.

- All the Close-out Reports were missing the signature of the individual who verifies the Treasurer's receipt with the Close-Out Report on *Part 3: Acknowledgment and Approval*.
- All the Close-out Reports were missing or had the incorrect County Treasurer's receipt number on *Part 4: Summary of Deposits*.
- 1 Close-out Report for the month of March 2022 had the incorrect total on *Part 4: Summary of Deposits*.
- 1 Close-out Report for the month of April 2022 had the amount collected incorrectly classified on *Part 4: Summary of Deposit*.

According to the Accounting Clerk II, he was not aware that the signature of the individual who verifies the Treasurer's receipt with the Close-Out Report on *Part 3: Acknowledgment and Approval* was required to be documented on the Close-out Report or that the Close-out Reports were prepared incorrectly.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-out Report. The Close-out Report should be properly completed, reviewed, and approved.

Failure to ensure that the *Close-out Report* is properly completed, reviewed, and approved increases the risk that discrepancies between actual cash collected and recorded amounts are not discovered timely.

**Recommendation:**

Management should ensure that the *Close-out Report* is properly completed, reviewed, and approved. Please refer to the "*Daily Close-Out*" section of the "*Cash Handling Guidelines and Procedures*" prescribed by the County Auditor's Office for the minimum procedures to be implemented when performing the daily close-out procedures.

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**HIDALGO COUNTY DISTRICT JUDGES**

**Observation No. 2:**

We noted that the March 2022 and April 2022 *Monthly Fees Report* were not properly completed.

The March 2022 *Monthly Fees Report*:

- Had the incorrect dates on *Part 1: B. Receipt date*.
- Was missing the County Treasurer's receipt information on *Part I: Summary of Monthly Collections (Sections H-J)*.
- Did not have the correct amount on *Part 2: Summary of Yearly Collections*.

The April 2022 *Monthly Fees Report* incorrectly included non-contractual revenues on *Part 1: F. Contractual Revenues*.

According to the Accounting Clerk II, he is still learning and was not aware that all sections of the *Monthly Fees Report* needed to be completed or were incorrect.

The County Auditor's Office requires that *Monthly Fees Report* be properly and accurately completed. *Part 1: Summary Monthly Collections* must include receipt date and correct information of the receipts that the County Treasurer's Offices issues to document the remittance of the day's collections. In addition, *Part 2: Summary of Yearly Collections* must include the amount collected for each month that total to the amount collected year to date.

Failure to ensure that the *Monthly Fees Report* is properly completed may result in the inaccurate reporting of County revenues.

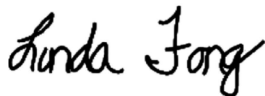
**Recommendation**

Management should ensure that the *Monthly Fees Report* is properly completed. Please refer to the "*Cash Handling Guidelines and Procedures*" prescribed by the County Auditor's Office for the minimum procedures to be implemented when completing the *Monthly Fees Report*.

Please provide a written management response to the observations noted above by June 17, 2022.

If you have any questions, please contact Abigail Espinoza, Internal Auditor II, at (956) 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  
Mr. Rey Salazar, Division Manager II, Strategic Planning, Department of Budget and Management  
Ms. Monica Salinas, Commissioners Court Administrator  
Ms. Hilda Salinas, Assistant Director, Elections

---

**HIDALGO COUNTY DISTRICT JUDGES**

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 8, 2022

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

Re: MFR for May 2022

Dear Ms. Ramon:

We conducted a limited scope review of the *Monthly Fees Report* (MFR) and supporting documentation for the month of May 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 collections 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 May 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) and Local Government Code §114.002 (1).
- 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, 2.) total deposits made with the County Treasurer, and 3.) total deposits posted to *Alio's* Undistributed Receipts general ledger accounts.
- 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 pursuant to Local Government Code §113.022 (a).
- Verified that receipts were properly completed and issued in sequential order.
- Verified that *Close-out Reports* were properly completed.

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## HIDALGO COUNTY DISTRICT JUDGES

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

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

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

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

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

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

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

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

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

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

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

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

**Conclusion:**

Collections for the month of May 2022 totaled \$34.00. Based on the review, we concluded that collections were properly accounted and reported.

If you have any questions, please contact Abigail Espinoza, Internal Auditor II, at (956) 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, Executive Office  
Ms. Hilda Salinas, Assistant Director, Elections Department

---

**HIDALGO COUNTY DISTRICT JUDGES**

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# COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

July 15, 2022

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

Re: MFR for June 2022

Dear Ms. Ramon:

We conducted a limited scope review of the *Monthly Fees Report* (MFR) and supporting documentation for the month of June 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 month of June 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) and Local Government Code §114.002 (1).
- 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, 2.) total deposits made with the County Treasurer, and 3.) total deposits posted to *Alio's* Undistributed Receipts general ledger accounts.
- 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 pursuant to Local Government Code §113.022 (a).
- 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  
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JUDGE, 448<sup>th</sup> D.C.

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

Ms. Yvonne Ramon  
July 15, 2022  
Page 2 of 2

**Conclusion:**

Collections for the month of June 2022 totaled \$68.00. Based on the review, we concluded that fees were generally properly accounted and reported.

If you have any questions, please contact Abigail Espinoza, Internal Auditor II, at (956) 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  
Mr. Vidal Ramon, Budget Officer, Department of Budget and Management  
Ms. Monica Salinas, Commissioners Court Administrator  
Ms. Hilda Salinas, Assistant Director, Elections Department

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**HIDALGO COUNTY DISTRICT JUDGES**

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# COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

May 31, 2022

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

Re: *Criminal* MFR for Jan-Mar 2022

Dear Mr. Guajardo:

We conducted a limited scope review of the *Criminal* Monthly Fees Report (MFR) for the months of January 2022 through March 2022 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 233 of 326 randomly selected receipts during the months of January 2022 through March 2022 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 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 five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified that the MFR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MFR by footing and cross-footing the report.
- Verified that procedures for voiding receipts were properly followed.
- Verified that collections per the MFR agreed to: 1.) total receipts issued *per Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Report, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.
- Verified that jail time ordered to be served by the defendant as stated on the Judgment Order agreed to the jail time reported on the Sheriff's "D" Monthly Report.

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#### HIDALGO COUNTY DISTRICT JUDGES

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

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

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

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

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

**Conclusion:**

Collections for the months of January 2022 through March 2022 totaled \$98,589.30, \$130,032.20, and \$195,460.04, 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 233 of 326 randomly selected receipts during the months of January 2022 through March 2022 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. The majority of the cases with errors are due to the Steno fee being assessed on cases with judgments on or after January 1, 2022. The Information Technology Department was informed of the error and the correction was made to the *Odyssey* receipting system. In addition, County Clerk's Criminal Supervisor will make manual corrections to cases in which the Steno fee was assessed incorrectly.

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.

---

**HIDALGO COUNTY DISTRICT JUDGES**

- 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 June 10, 2022.

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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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
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JUDGE, 448<sup>TH</sup> D.C.

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

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

Receipt	Date	Party Name	Cause #	Offense Date	Charge	Offense Description	Disp/Judgme	Receipte	ADDCC	EMS	EMS-F	EMSr	STENO	STF	STFC	STFr	STFS	TFC-F
COL-2022-00218	1/5/2022	JION, ISRAEL HIDALGO	CR-21-05502-H	3/25/2021	DRIVING WHILE INTOXICATED 2ND		12/16/2021	317.00	-	-	-	-	20.00	-	-	-	-	-

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

Receipt	Date	Party Name	Cause #	Offense Date	Charge	Offense Description	Disp/Judgme	Receipte	ADDCC	EMS	EMS-F	EMSr	STENO	STF	STFC	STFr	STFS	TFC-F
COL-2022-00371	1/10/2022	GALAVIZ, ISANIAS ISAAC	CR-08-11957-H	10/26/2008	RECKLESS DRIVING		7/29/2013	50.00	-	-	-	-	3.13	-	-	-	-	-
COL-2022-00064	1/4/2022	Cox, Tiffany Yvette	CR-19-12450-B	8/8/2019	FLEEING POLICE OFFICER		10/3/2019	30.00	-	-	-	-	1.67	-	-	-	-	-

**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 and \$50.00, respectively, are assessed to offenses under the Rules of the Road Transportation Code Chapter 541 through Chapter 600**

Receipt	Date	Party Name	Cause #	Offense Date	Charge	Offense Description	Disp/Judgme	Receipte	ADDCC	EMS	EMS-F	EMSr	STENO	STF	STFC	STFr	STFS	TFC-F
COL-2022-00096	1/4/2022	RIVERA, ROSENDO NARVAEZ	CR-20-08561-I	5/14/2020	RACING ON HIGHWAY		9/1/2021	112.00	-	-	-	-	6.67	-	-	-	-	-
2022-000247	1/7/2022	ZAPIEN, SAUL	CR-20-08548-H	5/9/2020	RECKLESS DRIVING		1/13/2022	500.00	-	-	-	-	-	-	-	-	-	-
COL-2022-00450	1/12/2022	TREJO, RAFAEL	CR-20-12270-A	12/24/2020	DUTY ON STRIKING FIXTURE/HWY LAI		2/19/2021	93.00	-	-	-	-	-	-	-	-	-	-
2022-000917	1/25/2022	GUJARDO, RAMON ALEJANDRO	CR-21-07773-I	3/6/2021	RACING ON HIGHWAY		2/1/2022	500.00	-	-	-	-	-	-	-	-	-	-
COL-2022-00753	1/20/2022	ESPINOZA, DIEGO	CR-21-02428-J	11/20/2020	RACING ON HIGHWAY		9/16/2021	186.00	-	-	-	-	11.15	-	-	-	-	-
2022-000448	1/13/2022	GARCIA, ASHLEY ASTRID	CR-20-01765-I	11/26/2019	RECKLESS DRIVING			250.00	-	-	-	-	-	-	-	-	-	-
COL-2022-00908	1/24/2022	Pedraza, Diego	CR-21-00835-G	1/16/2021	DUTY ON STRIKING FIXTURE/HWY LAI		2/18/2021	60.00	-	-	-	-	-	-	-	-	-	-

**STENO fee (\$20.00) should not be assessed on judgments after 1/1/2022**

Receipt	Date	Party Name	Cause #	Offense Date	Charge	Offense Description	Disp/Judgme	Receipte	ADDCC	EMS	EMS-F	EMSr	STENO	STF	STFC	STFr	STFS	TFC-F
COL-2022-01069	1/28/2022	SOTO, FRANCISCO DE LEON	CR-20-10010-G	7/28/2020	DRIVING WHILE INTOXICATED		1/27/2022	717.00	-	-	100.00	-	20.00	-	-	-	-	-
COL-2022-01104	1/31/2022	ZUNIGA, DEYANIRA	CR-20-04879-F	2/2/2020	DISCHARGE FIREARM IN CERTAIN MU		1/19/2022	317.00	-	-	-	-	20.00	-	-	-	-	-
COL-2022-00437	1/11/2022	PICKERING, THOMAS JOSHUA	CR-21-09712-B	8/23/2021	POSS MARIJ <2OZ		1/6/2022	317.00	-	-	-	-	20.00	-	-	-	-	-
COL-2022-00479	1/12/2022	UNCAPHER, SETH RYAN	CR-19-06683-B	3/20/2019	POSS CS PG 3 < 28G		1/6/2022	317.00	-	-	-	-	20.00	-	-	-	-	-
COL-2022-00592	1/14/2022	GLORIA, MEGAN MARIE	CR-20-06512-I	2/1/2020	POSS MARIJ <2OZ		1/13/2022	317.00	-	-	-	-	20.00	-	-	-	-	-
COL-2022-00853	1/21/2022	HILL, CAROL MAE	CR-21-09204-I	4/2/2021	DRIVING WHILE INTOXICATED BAC >=		1/13/2022	417.00	-	-	100.00	-	20.00	-	-	-	-	-
COL-2022-00904	1/24/2022	VILLANUEVA, CYNTHIA YURIDIA	CR-21-05441-D	2/8/2020	DRIVING WHILE INTOXICATED		1/12/2022	417.00	-	-	100.00	-	20.00	-	-	-	-	-
COL-2022-00944	1/25/2022	ACOSTA, ALAN NAYAR	CR-21-10879-G	1/14/2021	RECKLESS DRIVING		1/12/2022	370.00	-	-	-	-	20.00	-	-	-	-	-
COL-2022-00968	1/26/2022	CONDE, ANGEL EDUARDO	CR-20-10329-G	9/6/2020	ASSAULT CAUSES BODILY INJ		1/25/2022	317.00	-	-	-	-	20.00	-	-	-	-	-
COL-2022-00569	1/14/2022	HIMENEZ, JOSE JESUS	CR-21-04785-G	2/28/2021	ASSAULT CAUSES BODILY INJURY FAM		1/12/2022	317.00	-	-	-	-	20.00	-	-	-	-	-
2022-000010	1/4/2022	RODRIGUEZ, AARON	CR-20-08797-E	5/11/2020	DRIVING WHILE INTOXICATED		1/18/2022	500.00	-	-	-	-	-	-	-	-	-	-
2022-000744	1/20/2022	HARRIS, JUSTIN ANTHONY	CR-21-03583-H	1/24/2021	DRIVING WHILE INTOXICATED BAC >=		1/28/2022	500.00	-	-	-	-	-	-	-	-	-	-
COL-2022-01095	1/31/2022	BARROSO, FRANCISCO ALBINO	CR-20-02664-I	9/26/2019	INDECENT EXPOSURE		1/14/2022	158.00	-	-	-	-	9.90	-	-	-	-	-
COL-2022-00631	1/18/2022	ANAYA, TOMAS SANTIAGO	CR-21-08062-G	2/3/2021	Graffiti >\$100 < \$750		9/16/2021	228.00	-	-	-	-	5.59	-	-	-	-	-
2022-000954	1/26/2022	CASTRO, ISME	CR-18-13367-E	6/1/2018	SALE TO MINORS - ALCOHOL			500.00	-	-	-	-	-	-	-	-	-	-
COL-2022-01035	1/28/2022	GONZALEZ, ELOY, II	CR-18-00442-J	9/8/2017	DRIVING WHILE INTOXICATED		1/10/2022	150.00	-	-	-	-	3.24	-	-	-	-	-
COL-2022-00528	1/13/2022	FLORES, EFRAIN JR	CR-21-06331-H	3/27/2021	DRIVING WHILE INTOXICATED		1/6/2022	200.00	-	-	-	-	12.57	-	-	-	-	-
COL-2022-00606	1/18/2022	Hernandez, Arturo Del Angel	CR-21-04616-G	4/20/2021	PROSTITUTION		1/13/2022	310.00	-	-	-	-	10.02	-	-	-	-	-
COL-2022-00779	1/20/2022	ALVAREZ, EDGAR	CR-20-08542-F	6/13/2020	UNL CARRYING WEAPON		1/18/2022	312.00	-	-	-	-	19.68	-	-	-	-	-
COL-2022-00794	1/20/2022	MESA, ANTHONY JOEL	CR-21-00243-E	9/6/2020	POSS MARIJ <2OZ		1/18/2022	100.00	-	-	-	-	6.22	-	-	-	-	-
COL-2022-00898	1/24/2022	MOTA, SABINO	CR-20-09462-B	6/18/2020	DRIVING WHILE INTOXICATED BAC >=		1/18/2022	80.00	-	-	-	-	4.94	-	-	-	-	-
COL-2022-00919	1/25/2022	CASTILLO, BERTHA PEREZ	CR-21-09177-H	5/7/2021	DRIVING WHILE INTOXICATED		1/18/2022	310.00	-	-	-	-	19.56	-	-	-	-	-
COL-2022-00959	1/25/2022	ZAPATA, ALONDRA RUBY	CR-21-09760-G	6/25/2021	DRIVING WHILE INTOXICATED BAC >=		1/13/2022	300.00	-	-	-	-	18.92	-	-	-	-	-

Auditor's Notes:

**The following cases are not listed for adjustments purposes. The cases were listed as it was noted the fees charged for RJSO, CJSO, and TABSO are above the amount stated on County Clerk's Misdemeanor Conviction Court Cost Chart. Confirmation from the DA's office is pending to be received regarding these charges**

Receipt	Date	Party Name	Cause #	Offense Date	Charge	Offense Description	Disp/Judgme	Receipte	ADDCC	EMS	EMS-F	EMSF	STENO	STF	STFC	STFr	STFS	TFC-F
COL-2022-00078	1/4/2022	MALDONADO, HECTOR MANUEL	CR-20-00018-H	3/29/2019	DRIVING WHILE INTOXICATED 2ND		2/9/2021	200.00	-	-	-	-	4.84	-	-	-	-	-
COL-2022-00137	1/4/2022	GAMBOA, FELIPE ANGEL	CR-19-05260-E	4/3/2019	TERRORISTIC THREAT AGAINST PUBLI		7/1/2021	210.00	-	-	-	-	7.56	-	-	-	-	-
COL-2022-00224	1/5/2022	Gonzalez, Jouse Cruz	CR-18-04106-G	12/14/2017	POSS MARIJ <2OZ		6/17/2020	434.50	-	-	-	-	11.33	-	-	-	-	-
COL-2022-00262	1/6/2022	CASTILLO, RANDY AVALOS	CR-20-10008-F	8/29/2020	DRIVING WHILE INTOXICATED		11/18/2021	93.00	-	-	-	-	3.58	-	-	-	-	-
COL-2022-00936	1/25/2022	Perez, Miguel Angel	CR-18-11601-J	12/18/2017	ASSAULT CAUSES BODILY INJ		11/18/2021	200.00	-	-	-	-	7.43	-	-	-	-	-
COL-2022-00481	1/12/2022	POMPA, ROBERTO	CR-20-08338-A	9/7/2020	POSS MARIJ <2OZ		11/15/2021	106.00	-	-	-	-	3.71	-	-	-	-	-
COL-2022-01055	1/28/2022	BADILLO, MIGUEL ANGEL	CR-12-8569-F	7/30/2011	DRIVING WHILE INTOXICATED		6/29/2021	370.00	-	-	-	-	13.06	-	-	-	-	-
COL-2022-01109	1/31/2022	MENDOZA, JOSE MARIA	CR-21-03189-B	12/22/2020	DUTY ON STRIKING FIXTURE/HWY LAI		6/24/2021	334.00	-	-	-	-	11.45	-	-	-	27.48	3.00
COL-2022-00243	1/6/2022	CARAMES, CESAR ALBERTO	CR-15-00182-A	10/17/2014	DRIVING WHILE INTOXICATED		11/1/2016	807.10	3.00	-	-	-	20.00	-	-	30.00	-	-

**Based on the type of offense, STF (\$30.00) and ADDCC (\$3.00) should not be assessed.**

Receipt	Date	Cause #	Offense Date	Charge Offense Description	Disp./Judgment Date	Received Amount	ADDCC	EFCC	RMP	RMPC	RMPPr	STENO	STENOC	STF	STFC	STFr	STFS	TFC-F
COL-2022-01286	2/3/2022	CR-17-03639-A	1/22/2017	DRIVING WHILE INTOXICATED	12/4/2017	792.10	3.00	5.00	22.50	-	2.50	20.00	-	-	-	30.00	-	-
COL-2022-01385	2/4/2022	CR-17-10671-E	5/20/2017	DRIVING WHILE INTOXICATED	2/12/2018	1,292.10	3.00	5.00	22.50	-	2.50	20.00	-	-	-	30.00	-	-
COL-2022-02103	2/22/2022	CR-17-13276-A	7/30/2017	DRIVING WHILE INTOXICATED	5/14/2018	542.10	3.00	5.00	22.50	-	2.50	20.00	-	-	-	30.00	-	-
COL-2022-02253	2/25/2022	CR-15-06321-H	6/29/2015	DRIVING WHILE INTOXICATED	7/14/2015	630.10	3.00	5.00	22.50	-	2.50	20.00	-	30.00	-	-	-	-
COL-2022-01664	2/11/2022	CR-16-02423-H	10/24/2015	DRIVING WHILE INTOXICATED	4/21/2016	744.10	2.46	4.09	18.42	-	2.05	16.37	-	-	-	24.56	-	-

**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 and \$50.00, respectively, are assessed to offenses under the rules of the Road Transportation Code Chapter 541 through Chapter 600**

Receipt	Date	Cause #	Offense Date	Charge Offense Description	Disp./Judgment Date	Received Amount	ADDCC	EFCC	RMP	RMPC	RMPPr	STENO	STENOC	STF	STFC	STFr	STFS	TFC-F
COL-2022-01794	2/14/2022	CR-21-13028-H	5/9/2020	FLEEING POLICE OFFICER	1/13/2022	112.00	-	-	-	-	-	6.67	-	-	-	-	-	-
COL-2022-02343	2/25/2022	CR-21-00835-G	1/16/2021	DUTY ON STRIKING FIXTURE/↑	2/18/2021	60.00	-	-	-	-	-	-	-	-	-	-	-	-
COL-2022-01198	2/1/2022	CR-20-08606-H	4/25/2020	RACING ON HIGHWAY	1/13/2022	317.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-01911	2/17/2022	CR-21-12146-B	7/14/2021	RACING ON HIGHWAY	1/13/2022	332.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-02287	2/25/2022	CR-21-07773-H	3/6/2021	RACING ON HIGHWAY	2/1/2022	317.00	-	-	-	-	-	20.00	-	-	-	-	-	-

**Based on the type of offense and judgment date, STF (\$30.00) and ADDCC (\$3.00) should be assessed.**

Receipt	Date	Cause #	Offense Date	Charge Offense Description	Disp./Judgment Date	Received Amount	ADDCC	EFCC	RMP	RMPC	RMPPr	STENO	STENOC	STF	STFC	STFr	STFS	TFC-F
COL-2022-01220	2/2/2022	CR-19-12450-B	8/8/2019	FLEEING POLICE OFFICER	10/3/2019	30.00	-	0.42	1.88	-	0.21	1.67	-	-	-	-	-	-

**Based on Judgment date, EFCC (\$5.00) should be assessed.**

Receipt	Date	Cause #	Offense Date	Charge Offense Description	Disp./Judgment Date	Received Amount	ADDCC	EFCC	RMP	RMPC	RMPPr	STENO	STENOC	STF	STFC	STFr	STFS	TFC-F
COL-2022-02293	2/25/2022	CR-12-876-D	11/29/2011	THEFT PROP->\$50-\$500	9/23/2013	419.00	-	-	22.50	-	2.50	20.00	-	-	-	-	-	-

**Based on the type of offense, STF (\$30.00) and ADDCC (\$3.00) should have not been assessed. In addition, Records Management Fees are not properly allocated. RMPPr should be assessed at \$2.50 and RMP should be assessed at \$22.50.**

Receipt	Date	Cause #	Offense Date	Charge Offense Description	Disp./Judgment Date	Received Amount	ADDCC	EFCC	RMP	RMPC	RMPPr	STENO	STENOC	STF	STFC	STFr	STFS	TFC-F
COL-2022-02255	2/25/2022	CR-13-13415-H	10/26/2013	DRIVING WHILE INTOXICATED	9/3/2015	757.10	3.00	5.00	2.50	-	22.50	20.00	-	-	-	30.00	-	-

**SB 41 repealed the Steno fee of \$20.00 on cases with a judgment on or after 1/1/2022. Steno Fee should have not been assessed.**

Receipt	Date	Cause #	Offense Date	Charge Offense Description	Disp./Judgment Date	Received Amount	ADDCC	EFCC	RMP	RMPC	RMPPr	STENO	STENOC	STF	STFC	STFr	STFS	TFC-F
COL-2022-01519	2/8/2022	CR-21-05954-B	4/11/2021	DRIVING WHILE INTOXICATED	1/13/2022	312.00	-	-	-	-	-	19.68	-	-	-	-	-	-
COL-2022-02055	2/22/2022	CR-21-00751-I	1/19/2021	POSS MARIU <20Z	1/24/2022	100.00	-	-	-	-	-	6.22	-	-	-	-	-	-
COL-2022-01614	2/10/2022	CR-20-09137-G	7/21/2020	ASSAULT CAUSES BODILY INJ	2/2/2022	150.00	-	-	-	-	-	5.75	-	-	-	-	-	-
COL-2022-02113	2/22/2022	CR-21-13404-F	11/14/2021	ASSAULT CAUSES BODILY INJ	1/27/2022	200.00	-	-	-	-	-	12.45	-	-	-	-	-	-
COL-2022-02191	2/24/2022	CR-22-00226-G	1/9/2022	DRIVING WHILE INTOXICATED	1/27/2022	150.00	-	-	-	-	-	9.31	-	-	-	-	-	-
COL-2022-01941	2/17/2022	CR-21-04583-B	2/4/2021	FAIL TO IDENTIFY FUGITIVE FR	1/27/2022	317.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-01725	2/11/2022	CR-21-09172-H	3/11/2021	DRIVING WHILE INTOXICATED	1/18/2022	417.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-01802	2/14/2022	CR-20-11460-G	9/22/2020	POSS MARIU <20Z	1/12/2022	100.00	-	-	-	-	-	5.94	-	-	-	-	-	-
COL-2022-02192	2/24/2022	CR-20-06584-B	12/27/2019	POSS MARIU <20Z	1/20/2022	200.00	-	-	-	-	-	12.00	-	-	-	-	-	-
COL-2022-02292	2/25/2022	CR-20-10920-G	8/12/2020	POSS MARIU <20Z	1/25/2022	170.00	-	-	-	-	-	10.16	-	-	-	-	-	-
COL-2022-02323	2/25/2022	CR-20-11151-D	9/14/2020	THEFT PROP >=\$100<\$750	2/10/2022	100.00	-	-	-	-	-	6.22	-	-	-	-	-	-
COL-2022-02252	2/25/2022	CR-20-06317-D	6/7/2020	POSS MARIU <20Z	1/19/2022	130.00	-	-	-	-	-	7.76	-	-	-	-	-	-
COL-2022-01719	2/11/2022	CR-20-10489-G	8/28/2020	DRIVING WHILE INTOXICATED	1/25/2022	100.00	-	-	-	-	-	6.16	-	-	-	-	-	-
COL-2022-01566	2/9/2022	CR-20-11805-A	6/27/2020	ASSAULT CAUSES BODILY INJ	2/2/2022	112.00	-	-	-	-	-	6.98	-	-	-	-	-	-
COL-2022-01940	2/17/2022	CR-21-00243-E	9/6/2020	POSS MARIU <20Z	1/18/2022	102.00	-	-	-	-	-	6.35	-	-	-	-	-	-

**SB 41 repealed the Steno fee of \$20.00 on cases with a judgment on or after 1/1/2022. Steno Fee should have not been assessed.**

Receipt	Date	Cause #	Offense Date	Charge Offense Description	Disp/Judgment Date	Received Amount	ADDC	EFCC	RMP	RMPC	RMPF	STENO	STENOC	STF	STFC	STFR	STFS	TFC-F
COL-2022-01438	2/17/2022	CR-21-00243-E	9/6/2020	POSS MARIJ <20Z	1/18/2022	119.00	-	-	-	-	-	7.43	-	-	-	-	-	-
COL-2022-02099	2/22/2022	CR-21-06728-I	4/27/2021	DRIVING WHILE INTOXICATED	1/24/2022	212.00	-	-	-	-	-	13.33	-	-	-	-	-	-
COL-2022-01446	2/17/2022	CR-20-02963-H	9/12/2018	DRIVING WHILE INTOXICATED	1/26/2022	200.00	-	-	-	-	-	12.57	-	-	-	-	-	-
COL-2022-01975	2/18/2022	CR-21-03846-F	4/10/2021	TERRORISTIC THREAT OF FAM	1/19/2022	312.00	-	-	-	-	-	19.68	-	-	-	-	-	-
COL-2022-02384	2/28/2022	CR-21-06674-G	4/4/2021	INDECENT ASSAULT	2/22/2022	667.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-02372	2/28/2022	CR-21-06169-F	6/6/2021	DRIVING WHILE INTOXICATED	2/1/2022	35.00	-	-	-	-	-	2.08	-	-	-	-	-	-
COL-2022-01950	2/18/2022	CR-21-02866-D	12/23/2020	DRIVING WHILE INTOXICATED	1/19/2022	141.00	-	-	-	-	-	8.83	-	-	-	-	-	-
COL-2022-01403	2/17/2022	CR-19-14781-F	10/5/2019	DRIVING WHILE INTOXICATED	1/19/2022	970.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-01910	2/17/2022	CR-21-06908-J	1/7/2021	RACING ON HIGHWAY	2/15/2022	279.00	-	-	-	-	-	16.79	-	-	-	-	-	-
COL-2022-02178	2/24/2022	CR-21-03873-H	1/30/2021	DRIVING WHILE INTOXICATED	1/18/2022	279.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-02202	2/24/2022	CR-21-06292-J	4/2/2021	DRIVING WHILE INTOXICATED	2/8/2022	100.00	-	-	-	-	-	6.22	-	-	-	-	-	-
COL-2022-02334	2/25/2022	CR-21-00489-H	11/10/2020	POSS CS PG 3 < 28G	1/15/2022	332.00	-	-	-	-	-	18.79	-	-	-	-	-	-
COL-2022-01610	2/10/2022	CR-21-06331-H	6/8/2021	POSS CS PG 3 < 28G	1/25/2022	81.00	-	-	-	-	-	7.43	-	-	-	-	-	-
COL-2022-01786	2/14/2022	CR-20-08518-F	3/27/2021	DRIVING WHILE INTOXICATED	1/6/2022	234.00	-	-	-	-	-	5.94	-	-	-	-	-	-
COL-2022-01890	2/16/2022	CR-20-05796-G	3/14/2020	DRIVING WHILE INTOXICATED	1/13/2022	100.00	-	-	-	-	-	4.33	-	-	-	-	-	-
COL-2022-01969	2/18/2022	CR-21-04777-B	2/2/2020	RACING ON HIGHWAY	1/25/2022	317.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-01739	2/14/2022	CR-20-10619-E	12/5/2020	ASSAULT CAUSES BODILY INJ	2/10/2022	89.00	-	-	-	-	-	5.27	-	-	-	-	-	-
COL-2022-02314	2/25/2022	CR-20-02186-I	5/23/2020	DRIVING WHILE INTOXICATED	1/13/2022	100.00	-	-	-	-	-	5.90	-	-	-	-	-	-
COL-2022-01869	2/16/2022	CR-21-11125-J	11/3/2019	DRIVING WHILE INTOXICATED	1/13/2022	310.00	-	-	-	-	-	19.56	-	-	-	-	-	-
COL-2022-01588	2/9/2022	CR-22-00025-J	9/25/2021	DRIVING WHILE INTOXICATED	2/10/2022	50.00	-	-	-	-	-	3.02	-	-	-	-	-	-
COL-2022-02357	2/28/2022	CR-21-09270-G	1/1/2022	DRIVING WHILE INTOXICATED	1/21/2022	144.00	-	-	-	-	-	4.62	-	-	-	-	-	-
COL-2022-01484	2/17/2022	CR-21-01677-G	6/19/2021	ASSAULT CAUSES BODILY INJ	1/27/2022	317.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-02366	2/28/2022	CR-20-08542-F	12/13/2020	POSS MARIJ <20Z	2/2/2022	222.00	-	-	-	-	-	0.32	-	-	-	-	-	-
COL-2022-02222	2/24/2022	CR-20-11066-B	6/13/2020	UNL CARRYING WEAPON	1/18/2022	417.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-01850	2/16/2022	CR-19-14735-J	8/8/2021	THEFT PROP >=\$100<\$750	2/17/2022	317.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-01397	2/4/2022	CR-21-10208-F	10/5/2019	ASSAULT CAUSES BODILY INJ	1/18/2022	317.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-02084	2/22/2022	CR-20-07938-B	6/6/2021	ACCIDENT INVOLVING DAMAG	1/27/2022	317.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-02313	2/25/2022	CR-20-03218-G	5/28/2020	EVADING ARREST DETENTION	1/20/2022	317.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-02415	2/28/2022	CR-21-06345-G	3/8/2020	DRIVING WHILE INTOXICATED	1/27/2022	119.00	-	-	-	-	-	1.08	-	-	-	-	-	-
COL-2022-01685	2/11/2022	CR-21-08390-D	2/20/2021	DRIVING WHILE INTOXICATED	2/22/2022	517.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-01389	2/4/2022	CR-20-08541-F	4/3/2021	RESIST ARREST SEARCH OR TR	1/19/2022	517.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-02220	2/11/2022	CR-20-00359-I	6/13/2020	DRIVING WHILE INTOXICATED	1/18/2022	312.00	-	-	-	-	-	19.68	-	-	-	-	-	-
COL-2022-02220	2/24/2022	CR-21-07015-I	10/12/2019	DRIVING WHILE INTOXICATED	1/14/2022	317.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-01541	2/9/2022	CR-21-05498-B	11/30/2019	DRIVING WHILE INTOXICATED	1/26/2022	200.00	-	-	-	-	-	12.57	-	-	-	-	-	-
COL-2022-01987	2/18/2022	CR-18-09033-A	3/28/2021	DRIVING WHILE INTOXICATED	1/6/2022	32.00	-	-	-	-	-	1.82	-	-	-	-	-	-
COL-2022-01743	2/14/2022	CR-20-11460-G	5/20/2018	DRIVING WHILE INTOXICATED	2/8/2022	50.00	-	-	-	-	-	3.05	-	-	-	-	-	-
COL-2022-01567	2/9/2022	CR-20-11806-A	9/22/2020	POSS MARIJ <20Z	1/12/2022	50.00	-	-	-	-	-	6.98	-	-	-	-	-	-
COL-2022-02294	2/25/2022	CR-21-03079-G	12/30/2020	VIOL BOND/PROTECTIVE ORD	2/2/2022	112.00	-	-	-	-	-	10.79	-	-	-	-	-	-
COL-2022-01845	2/15/2022	CR-20-03218-G	3/8/2020	DRIVING WHILE INTOXICATED	1/25/2022	180.00	-	-	-	-	-	18.92	-	-	-	-	-	-
COL-2022-01749	2/14/2022	CR-21-06619-I	2/14/2021	DRIVING WHILE INTOXICATED	1/27/2022	300.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-02018	2/22/2022	CR-21-08706-A	5/6/2021	THEFT PROP >=\$750<\$2,500	1/13/2022	432.00	-	-	-	-	-	12.57	-	-	-	-	-	-
COL-2022-02109	2/22/2022	CR-20-02763-G	12/28/2019	DRIVING WHILE INTOXICATED	2/4/2022	200.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-02365	2/28/2022	CR-20-08541-F	6/13/2020	DRIVING WHILE INTOXICATED	1/27/2022	317.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-01738	2/14/2022	CR-20-04880-F	2/2/2020	UNL CARRYING WEAPON	1/18/2022	422.00	-	-	-	-	-	0.32	-	-	-	-	-	-
COL-2022-01737	2/14/2022	CR-18-00442-J	9/8/2017	DRIVING WHILE INTOXICATED	1/19/2022	317.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-02414	2/28/2022	CR-20-09369-I	6/6/2020	DRIVING WHILE INTOXICATED	1/10/2022	40.00	-	-	-	-	-	0.81	-	-	-	-	-	-
COL-2022-01942	2/17/2022	CR-21-04582-B	2/4/2021	RESIST ARREST SEARCH OR TR	2/8/2022	250.00	-	-	-	-	-	15.75	-	-	-	-	-	-
COL-2022-01942	2/17/2022	CR-21-04582-B	2/4/2021	RESIST ARREST SEARCH OR TR	1/27/2022	317.00	-	-	-	-	-	20.00	-	-	-	-	-	-

**SB-41 repealed the Steno fee of \$20.00 on cases with a judgment on or after 1/1/2022. Steno Fee should have not been assessed.**

Receipt	Date	Cause #	Offense Date	Charge	Offense Description	Disp/Judgment Date	Received Amount	ADDC	EFCC	RMP	RMPC	RMPR	STENO	STENOC	STF	STFC	STFr	STFS	TFC-F
COL-2022-02104	2/22/2022	CR-20-09681-E	7/8/2020	DRIVING WHILE INTOXICATED	DRIVING WHILE INTOXICATED	1/18/2022	312.00	-	-	-	-	-	18.79	-	-	-	-	-	-
COL-2022-02153	2/23/2022	CR-21-03203-G	1/4/2021	POSS MARIJ <20Z	POSS MARIJ <20Z	2/14/2022	167.00	-	-	-	-	-	10.48	-	-	-	-	-	-
COL-2022-02405	2/28/2022	CR-21-00225-F	10/7/2020	DRIVING WHILE INTOXICATED	DRIVING WHILE INTOXICATED	2/9/2022	617.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-01506	2/8/2022	CR-20-09462-B	6/18/2020	DRIVING WHILE INTOXICATED	DRIVING WHILE INTOXICATED	1/18/2022	50.00	-	-	-	-	-	3.05	-	-	-	-	-	-
COL-2022-01306	2/3/2022	CR-20-02186-I	11/3/2019	DRIVING WHILE INTOXICATED	DRIVING WHILE INTOXICATED	1/13/2022	40.00	-	-	-	-	-	12.45	-	-	-	-	-	-
COL-2022-01708	2/11/2022	CR-21-12576-A	10/27/2021	DRIVING WHILE INTOXICATED	DRIVING WHILE INTOXICATED	1/26/2022	200.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-01646	2/11/2022	CR-20-07292-G	2/24/2020	DRIVING WHILE INTOXICATED	DRIVING WHILE INTOXICATED	1/25/2022	817.00	-	-	-	-	-	12.00	-	-	-	-	-	-
COL-2022-02348	2/25/2022	CR-21-12448-H	9/16/2021	DRIVING WHILE INTOXICATED	DRIVING WHILE INTOXICATED	1/13/2022	200.00	-	-	-	-	-	12.57	-	-	-	-	-	-
COL-2022-01712	2/11/2022	CR-21-01942-G	11/22/2020	DRIVING WHILE INTOXICATED	DRIVING WHILE INTOXICATED	2/9/2022	200.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-01259	2/2/2022	CR-19-13142-H	8/30/2019	DRIVING WHILE INTOXICATED	DRIVING WHILE INTOXICATED	1/27/2022	567.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-02422	2/28/2022	CR-20-10286-B	6/19/2020	TERRORISTIC THREAT CAUSE F	TERRORISTIC THREAT CAUSE F	1/20/2022	276.00	-	-	-	-	-	3.74	-	-	-	-	-	-
COL-2022-02259	2/25/2022	CR-21-10891-B	7/17/2021	INTERFER W/PUBLIC DUTIES	INTERFER W/PUBLIC DUTIES	1/25/2022	417.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-01202	2/1/2022	CR-21-04581-B	2/4/2021	DRIVING WHILE INTOXICATED	DRIVING WHILE INTOXICATED	1/27/2022	417.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-01312	2/3/2022	CR-19-14102-G	8/4/2019	DRIVING WHILE INTOXICATED	DRIVING WHILE INTOXICATED	1/12/2022	317.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-02443	2/28/2022	CR-21-08560-F	3/23/2021	FALSE STMTN TO PO/SP INV/L	FALSE STMTN TO PO/SP INV/L	2/10/2022	567.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-01885	2/16/2022	CR-20-10286-B	6/19/2020	TERRORISTIC THREAT CAUSE F	TERRORISTIC THREAT CAUSE F	1/20/2022	258.00	-	-	-	-	-	16.26	-	-	-	-	-	-
COL-2022-01307	2/3/2022	CR-20-07445-G	6/25/2020	POSS MARIJ <20Z	POSS MARIJ <20Z	1/25/2022	517.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-02014	2/22/2022	CR-21-13038-A	9/8/2021	DRIVING WHILE INTOXICATED	DRIVING WHILE INTOXICATED	1/20/2022	215.00	-	-	-	-	-	12.91	-	-	-	-	-	-
COL-2022-01226	2/2/2022	CR-21-09760-G	6/25/2021	DRIVING WHILE INTOXICATED	DRIVING WHILE INTOXICATED	1/13/2022	519.00	-	-	-	-	-	1.08	-	-	-	-	-	-
COL-2022-02092	2/22/2022	CR-20-00886-G	11/11/2019	THEFT PROP >=\$750<\$2,500	THEFT PROP >=\$750<\$2,500	2/2/2022	617.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-01934	2/17/2022	CR-21-04576-B	2/7/2021	DRIVING WHILE INTOXICATED	DRIVING WHILE INTOXICATED	1/27/2022	517.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-02310	2/25/2022	CR-21-08270-G	11/7/2020	DRIVING WHILE INTOXICATED	DRIVING WHILE INTOXICATED	2/14/2022	417.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-01875	2/16/2022	CR-21-14324-F	10/12/2020	ASSAULT CAUSES BODILY INJ	ASSAULT CAUSES BODILY INJ	2/9/2022	517.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-02093	2/22/2022	CR-20-04569-I	5/19/2020	DRIVING WHILE INTOXICATED	DRIVING WHILE INTOXICATED	1/26/2022	180.00	-	-	-	-	-	11.30	-	-	-	-	-	-
COL-2022-01356	2/4/2022	CR-21-03844-F	4/10/2021	ASSAULT CAUSES BODILY INJ	ASSAULT CAUSES BODILY INJ	2/9/2022	168.00	-	-	-	-	-	5.40	-	-	-	-	-	-
COL-2022-01903	2/17/2022	CR-18-13361-G	8/26/2018	DRIVING WHILE INTOXICATED	DRIVING WHILE INTOXICATED	1/19/2022	312.00	-	-	-	-	-	19.68	-	-	-	-	-	-
COL-2022-02300	2/25/2022	CR-21-00227-F	10/7/2020	POSS CS PG 3 < 28G	POSS CS PG 3 < 28G	2/9/2022	317.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-02210	2/24/2022	CR-21-04397-G	3/10/2021	DEADLY CONDUCT	DEADLY CONDUCT	1/27/2022	100.00	-	-	-	-	-	6.22	-	-	-	-	-	-
COL-2022-01612	2/10/2022	CR-21-10161-F	7/17/2021	THEFT PROP >=\$100<\$750	THEFT PROP >=\$100<\$750	2/1/2022	317.00	-	-	-	-	-	20.00	-	-	-	-	-	-
COL-2022-02401	2/28/2022	CR-21-02579-G	4/17/2020	ASSAULT CAUSES BODILY INJ	ASSAULT CAUSES BODILY INJ	2/22/2022	317.00	-	-	-	-	-	20.00	-	-	-	-	-	-

Auditor's Notes

The following cases are not listed for adjustments purposes. The cases were listed as it was noted the fees charged for RJSO, CJSO, and TABSO are above the amount stated on

County Clerk's Misdemeanor Conviction Court Cost Chart. Confirmation from the DA's office is pending to be received regarding these charges

Receipt	Date	Cause #	Offense Date	Charge	Offense Description	Disp/Judgment Date	Received Amount	ADDC	EFCC	RMP	RMPC	RMPR	STENO	STENOC	STF	STFC	STFr	STFS	TFC-F
COL-2022-02098	2/22/2022	CR-18-02931-H	11/17/2017	KEEPING A GAMBLING PLACE	KEEPING A GAMBLING PLACE	9/13/2018	1,152.86	-	5.00	22.50	-	2.50	20.00	-	-	-	-	-	-
COL-2022-02038	2/22/2022	CR-18-09118-G	4/20/2018	POSS MARIJ <20Z	POSS MARIJ <20Z	9/16/2021	92.00	-	-	-	-	-	3.40	-	-	-	-	-	-
COL-2022-01996	2/18/2022	CR-20-12288-F	11/22/2020	ASSAULT CAUSES BODILY INJ	ASSAULT CAUSES BODILY INJ	2/11/2021	177.00	-	-	-	-	-	-	-	-	-	-	-	-
COL-2022-01832	2/15/2022	CR-19-05260-E	4/3/2019	TERRORISTIC THREAT AGAINST	TERRORISTIC THREAT AGAINST	7/1/2021	210.00	-	-	-	-	-	4.36	-	-	-	-	-	-
COL-2022-01360	2/4/2022	CR-16-14080-I	9/28/2016	THEFT PROP >=\$100<\$750	THEFT PROP >=\$100<\$750	6/3/2021	376.00	-	-	-	-	-	13.74	-	-	-	-	-	-
COL-2022-02020	2/22/2022	CR-20-10356-H	10/26/2020	ASSAULT CAUSES BODILY INJ	ASSAULT CAUSES BODILY INJ	12/1/2020	470.00	-	-	-	-	-	2.30	-	-	-	-	-	-
COL-2022-02111	2/22/2022	CR-20-01983-F	5/21/2019	ASSAULT CAUSES BODILY INJ	ASSAULT CAUSES BODILY INJ	2/11/2021	200.00	-	-	-	-	-	8.03	-	-	-	-	-	-
COL-2022-02040	2/22/2022	CR-18-09119-G	4/20/2018	EVADING ARREST DETENTION	EVADING ARREST DETENTION	9/16/2021	92.00	-	-	-	-	-	3.40	-	-	-	-	-	-
COL-2022-01454	2/7/2022	CR-20-08338-A	9/7/2020	POSS MARIJ <20Z	POSS MARIJ <20Z	11/15/2021	106.00	-	-	-	-	-	3.71	-	-	-	-	-	-
COL-2022-02056	2/22/2022	CR-18-15131-F	8/2/2018	VIOL BOND/PROTECTIVE ORD	VIOL BOND/PROTECTIVE ORD	11/15/2019	377.00	-	-	-	-	-	-	-	-	-	-	-	-





# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 15, 2022

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

Re: MFR for January 2022 through March 2022

Dear Ms. Hinojosa:

We conducted a limited scope review of the *Monthly Fees Report* (MFR) 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 collected were generally properly accounted and reported.

### **Scope:**

The scope of the review was limited to collections reported by your office on the MFR for the months of January 2022 through March 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 five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the MFR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MFR by footing and cross-footing the report.
- Verified that collections per the MFR agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.
- Verified that the jail time ordered to be served by the defendant as stated on the Judgment Order agreed to the jail time reported on the Sheriff's "D" Monthly Report.
- Verified the sequence of receipts per the MFR agreed to *Odyssey's* Receipt Journal Report for civil and criminal collections. In addition, verified that receipts were issued in sequential order.

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#### HIDALGO COUNTY DISTRICT JUDGES

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

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

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

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

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

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

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

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

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

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

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

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

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

**Conclusion:**

Collections for the months of January 2022 through March 2022 totaled \$304,317.96, \$332,844.60, and \$501,842.73, respectively. Based on the review, we concluded that fines, fees, and court costs collected were generally properly accounted and reported.

If you have any questions, please contact Marissa Castillo, Internal Auditor III, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, 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. Sabrina Guerra, Accountant IV, District Clerk's Office

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**HIDALGO COUNTY DISTRICT JUDGES**

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EDINBURG, TEXAS 78539

May 19, 2022

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

Re: MFFR for Jan-Mar 2022

Dear Judge Morales:

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. 7 of 925 transactions during the months of January 2022 through March 2022 contained errors in the allocation of fines, fees, and court costs.
2. Procedures for the Scofflaw Program have not been properly implemented.

### **Repeat Observations:**

1. Copies of the April 2014 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).

### **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).

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#### HIDALGO COUNTY DISTRICT JUDGES

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

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

J. R. "BOBBY" FLORES  
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JUDGE, 464<sup>TH</sup> D.C.

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

**Conclusion:**

Collections for the months of January 2022 through March 2022 totaled \$29,303.50, \$27,697.30, and \$54,225.25 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 7 of 925 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; and the adjustments have been completed. According to staff, there is insufficient time to verify that fines, fees, and court costs are applied correctly prior to receipting a payment.

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

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**HIDALGO COUNTY DISTRICT JUDGES**

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

**Recommendation:**

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

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

**Current Observation No. 2:**

We randomly selected 15 of 104 *Scofflaw Release Forms* for the month of March 2022. We noted that procedures for the Scofflaw Program have not been properly implemented and the forms were not filled out completely as follows:

1. For 4 of 15 forms, the outstanding fine was reduced; however, the new outstanding balance was not handwritten by the Justice of the Peace and his signature was not provided on the *Scofflaw Release Form* as approval of the change.
2. For 6 of 15 forms, the case disposition/status was not selected.

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

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

- a. If the Justice of the Peace exercises his discretion to reduce the outstanding fine, the new outstanding balance must be handwritten by the Justice of the Peace and his signature provided on the *Scofflaw Release Form* as approval of the change.
- b. *Scofflaw Release Forms* should have the payment type and case disposition/status selected.

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

**Recommendation:**

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

**Repeat Observation No. 1:**

Copies of the April 2014 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 have not been submitted since the amounts identified on the reports are not correct. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

Texas Administrative Code 171.2 requires justices of the peace to submit a summary-level court activity report and

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**HIDALGO COUNTY DISTRICT JUDGES**

other required reports each month to the OCA. All reports are due no later than 20 days following the end of the month reported. The monthly report is designed to provide the information required by law or needed by the legislative, executive, and judicial branches of government to make decisions regarding the jurisdiction, structure, and needs of the court system.

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

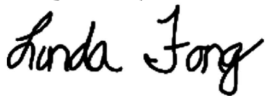
**Recommendation:**

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

Please provide written management responses for the observations noted above by 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, 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 II, Strategic Planning, Department of Budget and Management  
Ms. Monica Salinas, Commissioners Court Administrator  
Ms. Irene Cardenas, Court Coordinator, Justice of the Peace Pct. 1, Pl. 2  
Mr. Daniel Salinas, Director, Information Technology Department  
Ms. Clarissa Longoria, CIJS Manager, Information Technology Department  
Ms. Yvonne Ybarra, CIJS Support Specialist, Information Technology Department

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**HIDALGO COUNTY DISTRICT JUDGES**

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

# COUNTY of HIDALGO



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

EDINBURG, TEXAS 78539

May 31, 2022

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

Re: MFFR for Jan-Mar 2022

Dear Judge Contreras:

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. 18 of 1,400 transactions during the months of January 2022 through March 2022 contained errors in the allocation of fines, fees, and court costs.
2. 8 cases in which a defendant satisfied outstanding fines, fees, and court costs by making a cash payment and/or serving time in the Hidalgo County jail in the months of October 2021(1), November 2021 (1), and February 2022 (6) did not have the cash payment and/or jail time credit applied to the cases, the case statuses were not closed, and the Sheriff's "Discharge" receipt numbers were not referenced on the cases.
3. The February 2022 and March 2022 MFFRs were submitted to the County Auditor's Office 4 days and 19 days, respectively, after the fifth day following the end of the month.

### **Repeat Observation:**

1. Copies of the June 2014 through August 2014 and April 2015 through 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).

### **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.

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#### HIDALGO COUNTY DISTRICT JUDGES

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

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

**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 \$98,340.76, \$71,222.44, and \$127,490.72, 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 18 of 1,400 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; and the adjustments have been completed. In addition, we noted that adjustments for prior months have not been completed. The lists of adjustments for prior months were previously provided. According to staff they are working on completing all the adjustments that were previously provided.

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

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**HIDALGO COUNTY DISTRICT JUDGES**

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

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

**Recommendation:**

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

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

**Current Observation No. 2:**

We noted that 8 cases in which a defendant satisfied outstanding fines, fees, and court costs by making a cash payment and/or serving time in the Hidalgo County jail in months of October 2021(1), November 2021 (1), and February 2022 (6) did not have the cash payment and/or jail time credit applied to the cases, the case statuses were not closed, and the Sheriff's "Discharge" receipt numbers were not referenced on the cases. According to the Court Coordinator the cases did not have the cash payment and/or jail time credit applied due to an oversight.

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

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

**Recommendation:**

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

**Current Observation No. 3:**

We noted that the February 2022 and March 2022 MFFRs were submitted to the County Auditor's Office 4 days and 19 days, respectively, after the fifth day following the end of the month. According to the Court Coordinator, the MFFRs were submitted late due to being short-staffed.

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

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

**Recommendation:**

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

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**HIDALGO COUNTY DISTRICT JUDGES**

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

**Repeat Observation No. 1:**

Copies of the June 2014 through August 2014 and April 2015 through 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 have not been submitted since the amounts identified on the reports are not correct. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

**Recommendation:**

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

Please provide written management responses for the observations noted above by 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, 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 II, Strategic Planning, Department of Budget and Management  
Ms. Monica Salinas, Commissioners Court Administrator  
Ms. Ofelia Ortiz, Court Coordinator, Justice of the Peace Pct. 2, Pl. 1  
Mr. Daniel Salinas, Director, Information Technology Department  
Ms. Clarissa Longoria, CIJS Manager, Information Technology Department  
Ms. Yvonne Ybarra, CIJS Support Specialist, Information Technology Department

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# COUNTY of HIDALGO

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May 31, 2022

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

Re: MFFR for Jan-Mar 2022

Dear Judge Trevino:

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. 218 of 3,281 transactions during the months of January 2022 through March 2022 contained errors in the allocation of fines, fees, and court costs.
2. Procedures for the Scofflaw Program have not been properly implemented.
3. 37 of 264 online credit card transactions for the month of January 2022 and 90 of 315 online credit card transactions for the month of February 2022 were receipted 2 to 33 days after the date of transaction.

### **Repeat Observation:**

1. 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).

### **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).

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#### HIDALGO COUNTY DISTRICT JUDGES

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

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

**Conclusion:**

Collections for the months of January 2022 through March 2022 totaled \$134,251.73, \$130,707.53, and \$268,816.93, 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 218 of 3,281 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; however, the adjustments have not been completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts.

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

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**HIDALGO COUNTY DISTRICT JUDGES**

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

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

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JUDGE, 138<sup>th</sup> D.C.

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JUDGE, 206<sup>th</sup> D.C.

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

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

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

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

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

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

**Recommendation:**

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

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

**Current Observation No. 2:**

We randomly selected 28 of 188 *Scofflaw Release Forms* for the month of March 2022. We noted that procedures for the Scofflaw Program have not been properly implemented and the forms were not filled out completely as follows:

1. For 5 of 28 forms, the approved *Scofflaw Release Form* was not scanned and attached to *Odyssey*.
2. For 3 of 28 forms, the *Scofflaw Release Form* was signed and sealed prior to receipt of the “motion/order to dismiss” form.
3. For 3 of 28 forms, the outstanding balance was not zeroed out and a case disposition was not entered in *Odyssey* prior to approving the *Scofflaw Release Form*.
4. For 3 of 28 forms, the *Scofflaw Release Form* was not signed and sealed (approved) after issuance of County receipt.

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

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

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

- a. The approved *Scofflaw Release Form* must be scanned and attached to *Odyssey*.
- b. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after receipt of the “motion/order to dismiss” form.
- c. The outstanding balance must be zeroed out and a case disposition entered in *Odyssey* prior to approving the *Scofflaw Release Form*.
- d. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after issuance of an official County receipt.

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

**Recommendation:**

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

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**HIDALGO COUNTY DISTRICT JUDGES**

**Current Observation No. 3:**

We noted that 37 of 264 online credit card transactions for the month of January 2022 and 90 of 315 online credit card transactions for the month of February 2022 were receipted 2 to 33 days after the date of transaction date. Consequently, the applicable case dispositions were not recorded in Odyssey in a timely manner. According to the Court Coordinator, the credit card transactions were not receipted timely due to an oversight and heavy workload.

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

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

**Recommendation:**

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

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

**Repeat Observation No. 1:**

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, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

**Recommendation:**

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

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

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Edgar Alan Escobedo, Internal Auditor II, at 318-2511 ext. 4655, 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

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**HIDALGO COUNTY DISTRICT JUDGES**

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

The Honorable Dr. Sonia M. Treviño

May 31, 2022

Page 5 of 5

cc: Mr. Valde Guerra, County Executive Officer  
Mr. Rey Salazar, Division Manager II, Strategic Planning, Department of Budget and Management  
Ms. Monica Salinas, Commissioners Court Administrator  
Mr. Daniel Salinas, Director, Information Technology Department  
Ms. Clarissa Longoria, CIJS Manager, Information Technology Department  
Ms. Yvonne Ybarra, CIJS Support Specialist, Information Technology Department  
Ms. Debra Gonzalez, Court Coordinator, Justice of the Peace Pct. 3, Pl. 1

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# COUNTY of HIDALGO

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



June 2, 2022

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

Re: MFFR for Jan-Mar 2022

Dear Judge Espinoza:

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. 61 of 3,125 transactions during the months of January 2022 through March 2022 contained errors in the allocation of fines, fees, and court costs.
2. 2 cases in which the defendant satisfied outstanding fines, fees, and court costs by making a cash payment and serving time in the Hidalgo County jail in November 2021 (1) and December 2021 (1) did not have the cash payment and jail time credit applied to the case, the case status was not closed, and the Sheriff's "Discharge" receipt number was not referenced on the case.

### **Repeat Observations:**

1. Copies of the February 2013, September 2013, May 2014, and September 2014 through 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).
2. A \$400.00 appeal bond received on May 3, 2013 for docket number E12-09-880 has not been forwarded to the County Clerk or refunded to the defendant.
3. Five cash bonds posted September 2015 through March 2016 by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail.
4. A mail log was not utilized during the months of January 2022 through March 2022 to record payments received through the mail.

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#### HIDALGO COUNTY DISTRICT JUDGES

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

**Scope:**

The scope of the review was limited to collections reported by your office on the MFFRs for the months of 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 \$115,993.67, \$170,399.37, and \$302,722.65, respectively. Based on the review, we concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the observations below.

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

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**HIDALGO COUNTY DISTRICT JUDGES**

**Current Observation No. 1:**

We noted that 61 of 3,125 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; however, the adjustments have not been completed. In addition, we noted that adjustments for prior months have not been completed. The lists of adjustments for prior months were previously provided. According to staff, they will attempt to check the fines, fees, and court costs prior to issuing receipts.

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

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

**Recommendation:**

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

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

**Current Observation No. 2:**

We noted that 2 cases in which the defendant satisfied outstanding fines, fees, and court costs by making a cash payment and serving time in the Hidalgo County jail in November 2021 (1) and December 2021 (1) did not have the cash payment and jail time credit applied to the case, the case status was not closed, and the Sheriff's "Discharge" receipt number was not referenced on the case. According to the Court Coordinator, the cash payment and jail time credit was not applied to the case because she did not receive the Sheriff's "Discharge" Report from the Sheriff's Office.

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

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

**Recommendation:**

Management should contact the Sheriff's Department to request that the Jail "D" Report is sent to the Justice of the Peace Office on a monthly basis. In addition, the 2 cases should be immediately receipted. The jail time credit and the case disposition should be entered in *Odyssey*, any warrants should be recalled, and the case should be properly closed. The Sheriff's discharge number should be referenced on the case.

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**HIDALGO COUNTY DISTRICT JUDGES**

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

**Repeat Observation No. 1:**

Copies of the February 2013, September 2013, May 2014, and September 2014 through 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 have not been submitted to the OCA since the amounts identified on the reports are not correct. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

**Recommendation:**

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

**Repeat Observation No. 2:**

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

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

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

**Recommendation:**

Management should submit a payment request to the County Auditor's office requesting that the appeal bond be paid to the County Clerk's office.

**Repeat Observation No. 3:**

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

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**HIDALGO COUNTY DISTRICT JUDGES**

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

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

**Recommendation:**

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

**Repeat Observation No. 4:**

We noted that a mail log was not utilized during the months of January 2022 through March 2022 to record payments received through the mail. According to staff, a mail log is not used since the mail is received and opened by the Justice of the Peace. The Justice of the Peace distributes payments received through the mail to staff to receipt.

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

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

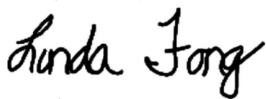
**Recommendation:**

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

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

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Edgar Alan Escobedo, Internal Auditor 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. Rey Salazar, Division Manager II, Strategic Planning, Department of Budget and Management  
Ms. Monica Salinas, Commissioners Court Administrator  
Mr. Daniel Salinas, Director, Information Technology Department  
Ms. Clarissa Longoria, CIJS Manager, Information Technology Department  
Ms. Yvonne Ybarra, CIJS Support Specialist, Information Technology Department  
Ms. Aleida Lopez, Court Coordinator, Justice of the Peace Pct. 4, Pl. 1

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**HIDALGO COUNTY DISTRICT JUDGES**

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

June 1, 2022

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

Re: MFFR for Jan-Mar 2022

Dear Judge Peña:

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. 5 of 261 transactions during the months of January 2022 through March 2022 contained errors in the allocation of fines, fees, and court costs.
2. 15 of 16 online credit card transactions for the month of January 2022, 8 of 20 online credit card transactions for the month of February 2022, and 36 of 41 online credit card transactions for the month of March 2022 were received 2 to 14 days after the transaction date.
3. The March 2022 MFFR was submitted to the County Auditor's Office 7 days after the fifth day following the end of the month.
4. Procedures for the Scofflaw Program have not been properly implemented.

### **Repeat Observation:**

1. 17 cases in which a defendant satisfied outstanding fines, fees, and court costs by making a cash payment and/or serving time in the Hidalgo County jail did not have the cash payment and/or jail time credit applied to the cases, the case statuses were not closed, and the Sheriff's "Discharge" receipt numbers were not referenced on the cases.

### **Scope:**

The scope of the review was limited to collections reported by our office on the MFFRs for the months of 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-

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#### HIDALGO COUNTY DISTRICT JUDGES

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

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

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 \$11,136.40, \$11,464.26, and \$25,700.37, 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 5 of 261 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 and the adjustments were completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts.

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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 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 15 of 16 online credit card transactions for the month of January 2022, 8 of 20 online credit card transactions for the month of February 2022, and 36 of 41 online credit card transactions for the month of March 2022 were received 2 to 14 days after the transaction date. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the credit card transactions were not received timely due to an oversight.

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

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

**Recommendation:**

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

**Current Observation No. 3:**

We noted that the March 2022 MFFR was submitted to the County Auditor's Office 7 days after the fifth day following the end of the month. According to the Court Coordinator, the MFFR was submitted late due to heavy workload.

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

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

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**HIDALGO COUNTY DISTRICT JUDGES**

**Recommendation:**

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

**Current Observation No. 4:**

We randomly selected 10 of 17 *Scofflaw Release Forms* for the month of March 2022. We noted that procedures for the Scofflaw Program have not been properly implemented as follows:

1. For 1 of 10 forms, the District Attorney/Designee signature was not noted on the "motion/order to dismiss" form prior to issuance of the *Scofflaw Release Form*.
2. For 3 of 10 forms, the *Scofflaw Release Form* was signed and sealed (approved) by the authorized representative of the court prior to receipt of the "Motion/Order to Dismiss" form.
3. For 3 of 10 forms, a copy of the signed "Motion/Order to Dismiss" form was not attached to the *Scofflaw Release Form*.
4. For 3 of 10 forms, the *Scofflaw Release Form* was not scanned and entered to Odyssey.

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

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

- a. If a case is dismissed, the District Attorney/Designee and the Justice of the Peace signature must be noted on the "motion/order to dismiss" form prior to issuance of the *Scofflaw Release Form*.
- b. The *Scofflaw Release Form* must be signed and sealed (approved) by the authorized representative of the court only after receipt of the "Motion to Dismiss" Form.
- c. A copy of the signed "Motion to Dismiss" Form must be attached to the *Scofflaw Release Form*.
- d. The approved *Scofflaw Release Form* must be scanned and entered in Odyssey.

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

**Recommendation:**

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

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

**Repeat Observation No. 1:**

We noted that 17 cases in which a defendant satisfied outstanding fines, fees, and court costs by making a cash payment and/or serving time in the Hidalgo County jail in October 2019 (2), March 2020 (1), June 2020 (1), July 2020 (2), October 2020 (1), July 2021 (2), December 2021 (6), January 2022 (1), and February 2022 (1) did not have the cash payment and/or jail time credit applied to the cases, the case statuses were not closed, and the Sheriff's "Discharge" receipt numbers were not referenced on the cases. According to the Court Coordinator, training is needed by the Information Technology Department on how to receipt them in *Odyssey*.

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

**HIDALGO COUNTY DISTRICT JUDGES**

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

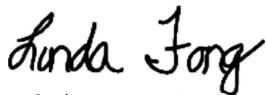
**Recommendation:**

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

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

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Edgar Alan Escobedo, Internal Auditor II, at 318-2511 ext. 4655, 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. 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

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**HIDALGO COUNTY DISTRICT JUDGES**

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# COUNTY *of* HIDALGO



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

EDINBURG, TEXAS 78539

June 1, 2022

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

Re: Texas Parks and Wildlife Financial Statements for February 2022

Dear Mr. Guajardo:

We conducted a limited scope review of the Texas Parks and Wildlife financial statements for the month ended February 28, 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,

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

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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## HIDALGO COUNTY DISTRICT JUDGES

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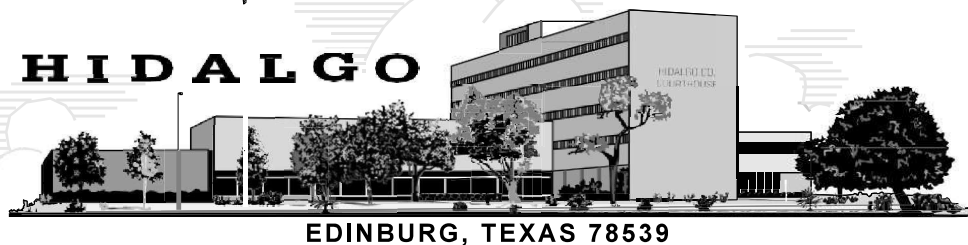
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May 31, 2022

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

Re: Registry Financial Statements for November 2021 through December 2021

Dear Mr. Guajardo:

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

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

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

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

As of December 31, 2021, the "Investments" and "Trust Deposits" balance sheet accounts had a balance of \$8,797,707.97 and \$5,438,959.95, respectively. The balances consist of funds deposited into the registry account from 1954 through 2021 pursuant to a court order. In addition, the "Trust Deposit" includes 25 cases with negative amounts totaling \$6,050.25. According to the County Clerk's Internal Auditor, a list of cases is sent to the District Attorney's Office. If the District Attorney's Office provides notice that the cases were dismissed or are stale, the funds are sent to the State Comptroller's Office as unclaimed property. Funds for cases with no court order are kept in the Registry Account. In addition, research on the 25 cases was conducted and it was determined that indemnification will be requested from Commissioners Court.

We recommend that the County Clerk continue to do research to determine if the court has ordered the release of funds. In addition, the continued assistance of the District Attorney's Office should be requested for the older cases that have no court order until all cases have been resolved. In addition, the 25 cases with negative amounts, should be recorded as receivables on the balance sheet and an agenda item should be prepared to request indemnification from Commissioners Court.

### **Observation No. 2:**

The "County Clerk Escrow Account Report" and the "County Clerk Trust Account Report" do not reconcile to the amount reported on the "Trust Deposits" balance sheet account. The variance between the reports and the balance sheet account is \$187.25. The net variance amount consists of an unidentified amount of \$187.05 and a disbursement that was not recorded properly. Check number 4685 for case CL-16-3888-H was issued for \$0.20

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more than what was recorded on the "County Clerk Trust Account Report".

The County Auditor's office recommends that indemnification be requested for the unidentified variance of \$187.25. Furthermore, the \$0.20 over disbursement should be recorded as a receivable on the balance sheet.

**Observation No. 3:**

We noted that 47 checks totaling \$104,969.96 issued during the months of February 2020 through December 2021 were not posted in Odyssey (EXHIBIT A). According to the County Clerk's Office Internal Auditor, the checks have not been posted in Odyssey due to configuration issues. The department is currently working with the Information Technology Department to resolve the problem.

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

**Observation No. 4.**

As of December 31, 2021, the balance sheet included the following receivable accounts:

- "Due from Others" in the amount of \$50.68 includes transactions dating from July 31, 2001 through May 8, 2013;
- "NSF-FNB" in the amount of \$250.00 includes transactions dating from September 30, 2003;
- "NSF-IBC" in the amount of \$1,280.00 includes transactions dating from May 6, 1999 through June 18, 2001; and
- "NSF-LSNB" in the amount of \$6,900.00 includes transactions dating from April 10, 2018 through August 12, 2021.

We recommend that the County Clerk's Office continue to make attempts to collect. If collection efforts have been exhausted, management should request indemnification from Commissioners Court for \$8,480.68.

**Observation No. 5:**

As of December 31, 2021, the balance sheet included the following liability accounts:

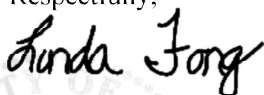
- "Due to Others-Cks over 90 days" in the amount of \$98.70 includes transactions dating from June 17, 2011 through April 22, 2013; and
- "Over & Short" in the amount of -\$0.42 includes transactions dating from September 30, 2002 through December 31, 2016.

We recommend that the funds be paid to whom they are owed. If attempts to pay the individuals are unsuccessful, the funds should be escheated to the County Treasurer or the State Comptroller pursuant to Property Code Chapter 74 and 76. Furthermore, the -\$0.42 balance in the "Over & Short" account should be recorded as a receivable and indemnification for the amount should be requested from Commissioners Court.

Please provide a management response to observations noted above by June 10, 2022.

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

Respectfully,



Linda Fong, CPFO  
Interim County Auditor

---

**HIDALGO COUNTY DISTRICT JUDGES**

The Honorable Arturo Guajardo, Jr., County Clerk

May 31, 2022

Page 3 of 3

cc: Mr. Annette Muniz, Hidalgo County Clerk Chief Deputy  
Ms. Berenize Alvarado, Hidalgo County Clerk Internal Auditor  
Mr. Valde Guerra, County Executive Officer  
Mr. Rey Salazar, Division Manager II, Strategic Planning, Department of Budget and Management  
Ms. Monica Salinas, Commissioners Court Administrator  
Mr. Daniel Salina, Director, Information Technology Department  
Ms. Clarissa Longoria, CIJS Manager, Information Technology Department

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**HIDALGO COUNTY DISTRICT JUDGES**

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

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

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

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

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

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

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

LETICIA LOPEZ  
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L. KENO VASQUEZ  
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ISRAEL RAMON, JR.  
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RENEE R. BETANCOURT  
JUDGE, 448<sup>TH</sup> D.C.

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

HIDALGO COUNTY CLERK  
 REGISTRY CHECKS NOT POSTED IN ODYSSEY  
 DECEMBER 2021

February 2020 checks not posted in Odyssey

DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
7/5/2017	44	117	PAULIN CORONADO CORONA	CR-18-07608-D	1,000.00		1,000.00	-	WCB CK # 7656 / 7557
11/29/2018	45	245	ISABEL CORDOVA	PID#625888/CR-18-15	500.00		500.00	-	WCB CK # 7665 / 7666
8/20/2019	46	146	AMANDA RAMIREZ	BOND 030908-19	500.00		500.00	-	WCB CK # 7635 / 7536
							<u>2,000.00</u>		

March 2020 checks not posted in Odyssey

DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
5/31/2007	31	111	JOSE LUIS OLIVAREZ VEGA	CR-07-8047-F	502.00		502.00	-	WCB CK # 7686 / 7687
11/13/2008	34	39	SANDY YSENA LYSBET	CR-09-1201-G	502.00		502.00	-	WCB CK # 7682 / 7683
3/27/2018	45	63	JULIO FERNANDO ALCARAS	BOND#04250-18PID#	429.58		429.58	-	WCB CK # 7691 / 7692
2/20/2019	46	34	DAVID ORTIZ AVILA	PID# 2582685	292.06		292.06	-	WCB CK # 7679 / 7680
							<u>1,725.64</u>		

April 2020 checks not posted in Odyssey

DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
8/19/2008	33	114	JORGE HERNANDEZ	CR-08-9377-H	502.00		502.00	-	DISMISSED

May 2020 checks not posted in Odyssey

DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
5/25/2011	38	169	HECTOR MANUEL SOTO HERNANDEZ	CR-11-5785-A	502.00		502.00	-	DISPOSED

June 2020 checks not posted in Odyssey

DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
1/25/2005	27	59	ROBERTO NICOLAS DELGADO	CR-06-3928-E	502.00		502.00	-	WCB CK # 7864 / 7865
10/8/2014	41	242	EDGAR RIVERA	CR-14-11771-A	500.00		500.00	-	WCB CK # 7866 / 7867
							<u>1,002.00</u>		

HIDALGO COUNTY CLERK  
 REGISTRY CHECKS NOT POSTED IN ODYSSEY  
 DECEMBER 2021

July 2020 checks not posted in Odyssey

DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
1/28/1982	4	94		CR-031372-B	500.00		500.00	-	SENT TCPA CK # 7881/7882
3/1/1996	14	99		CR-112284-C	375.00		375.00	-	SENT TCPA CK # 7881 / 7882
	19	402	SANDRA F. CARLOS	NOT FILED	166.51		166.51	-	SENT TCPA CK # 7881 / 7882
8/2/2001	21	104	ELEAZAR VASQUEZ	CR-194157-H	1,002.00		1,002.00	-	SENT TCPA CK # 7881 / 7882
PENDING	27	67	ISMAEL MENDIOLA	CR-00-00065-J31	277.74		277.74	-	SENT TCPA CK # 7881 / 7882 07/
3/7/2005	27	82	JESUS EZEQUIEL GONZALEZ MUNI	CR-05-3442-H	502.00		502.00	-	SENT TCPA CK # 7881 / 7882
PENDING	27	100	COLUMBA RIOS	1041004/CR-99-002	112.72		112.72	-	SENT TCPA CK # 7881 / 7882
9/4/2005	28	61	ARECIO MORENO	CR-05-11950-H	502.00		502.00	-	SENT TCPA CK # 7881 / 7882
3/15/2007	31	66	JOHN MYKAL HOOD	CR-07-5584-H	1,002.00		1,002.00	-	SENT TCPA CK # 7881 / 7882
8/29/2007	32	37	JOSE ARTURO FLORES	CR-07-10466-G	1,002.00		1,002.00	-	SENT TCPA CK # 7881 / 7882
9/7/2007	32	45	JORGE TELLO	CR-3394-07-31	322.51		322.51	-	SENT TCPA CK # 7881 / 7882
3/26/2008	33	34	HECTOR PROVINZANO	CR-08-2819-E	1,002.00		1,002.00	-	SENT TCPA CK # 7881 / 7882
5/14/2008	33	64	ENRIQUE CUELLAR MARTINEZ	CR-08-6716-F	502.00		502.00	-	SENT TCPA CK # 7881 / 7882
8/26/2008	33	118	JUAN PEDRO SANCHEZ	CR-08-12334-H	502.00		502.00	-	SENT TCPA CK # 7881 / 7882
12/9/2009	36	146	OSCAR OLIVO	CR-10-3635-E	502.00		502.00	-	SENT TCPA CK # 7881 / 7882
3/23/2016	43	53	PABLO E. SANCHEZ	H00-671 J12	160.54		160.54	-	SENT TCPA CK # 7881 / 7882
5/27/2020	47	68	RAUL GALICIA JR	BOND #007057-20 P11	323.58		323.58	-	WCB CK # 7887 / 7888
								8,756.60	

August 2020 checks not posted in Odyssey

DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
11/14/2018	45	236	JAIME CONTRERAS CASTANEDA	IBC18-0017-J11	\$ 266.75		\$ 266.75	\$ -	CBW CK # 7943 / 7944

September 2020 checks not posted in Odyssey

DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
8/25/2020	47	114	MARIO ALBERTO VILLAGOMEZ	BOND #010839-20 P11	\$ 157.00		\$ 157.00	\$ -	CBW CK # 7979 / 7980

March 2021 checks not posted in Odyssey

DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
1/12/2021	48	6	JOSE MANUEL GUERRERO	BOND #000368-21 P11	\$ 247.73		\$ 247.73	\$ -	CBW CK # 8252 / 8253

HIDALGO COUNTY CLERK  
 REGISTRY CHECKS NOT POSTED IN ODYSSEY  
 DECEMBER 2021

April 2021 checks not posted in Odyssey									
DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
7/23/2007	32	16	Lisa Alaniz	CR-2941-02-31	\$ 158.21	\$	158.21	\$	HOT CHECK WCB CK # 8322 / 83
7/23/2007	32	16	Lisa Alaniz	CR-2943-02-31	\$ 175.97	\$	175.97	\$	HOT CHECK WCB CK # 8322 / 83
7/23/2007	32	16	Lisa Alaniz	CR-4090-02-31	\$ 202.23	\$	202.23	\$	HOT CHECK WCB CK # 8322 / 83
7/23/2007	32	17	Lisa Alaniz	CR-2977-06-31	\$ 152.52	\$	152.52	\$	HOT CHECK WCB CK # 8322 / 83
7/23/2007	32	17	Lisa Alaniz	CR-2978-06-31	\$ 158.00	\$	158.00	\$	HOT CHECK WCB CK # 8322 / 83
2/17/2011	38	59	SANDRA PEREZ JOHNS	CR-11-3686-D	\$ 502.00	\$	502.00	\$	DISMISSED BF CK # 8309 / 8312
7/19/2014	41	171	ROMEO ALANIZ	CR-13-09490-F/oc-14-1	\$ 500.00	\$	500.00	\$	DISMISSED WCB CK # 8330 / 8333
10/20/2016	43	215	DARIANA DIAZ TAVERA	CL-10-1747-F	\$ 49.00	\$	49.00	\$	INVEST CK # 8340
10/20/2016	43	216	ALAN DIAZ TAVERA	CL-10-1747-F	\$ 49.00	\$	49.00	\$	INVEST CK # 8341
10/27/2016	43	219	ESTELLA DENISE PEREZ GALLARDO	PID# 200558	\$ 500.00	\$	500.00	\$	WCB CK # 8324 / 8325
3/25/2021	48	40	CASSADY CLAIR CARSON	CR-1611-15-21	\$ 233.57	\$	233.57	\$	WCB CK # 8303 / 8304
					\$	\$	2,680.50	\$	

May 2021 checks not posted in Odyssey									
DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
5/14/2013	40	145	KARINA GARZA	JP-07-02-1010	\$ 149.94	\$	149.94	\$	WCB CK # 8388 / 8389
8/8/2017	44	142	KARINA JACQUELINE GARZA	JP-07-02-1010	\$ 149.94	\$	149.94	\$	WCB CK # 8390 / 8391
2/13/2018	45	35	ALBERT O DEASON	BOND#002149-18PID#	\$ 291.00	\$	291.00	\$	WCB CK # 8378 / 8379
4/27/2021	48	65	ISABEL HERRER HERNANDEZ	IBC16-0075-J12	\$ 189.00	\$	189.00	\$	WCB CK # 8359 / 8360
5/5/2021	48	75	YANIRA RAMIREZ	BOND #007868-21 PID#492484	\$ 233.00	\$	233.00	\$	WCB CK # 8410 / 8411
					\$	\$	1,012.88	\$	

June 2021 checks not posted in Odyssey									
DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
5/4/1999	18	1	JOSE LUIS VASQUEZ	CR-166259-B	\$ 500.00	\$	500.00	\$	DISPOSED
3/11/2002	22	83	LUSEBO GARCIA AKA EUSEBIO G	CR-201269-G	\$ 502.00	\$	502.00	\$	Filed
7/12/2006	30	7	JOSE MIGUEL RAMIREZ	CR-05-5894-H	\$ 1,000.00	\$	1,000.00	\$	DISPOSED
10/17/2007	32	68	FABIOLA TORRES	CR-08-787-E	\$ 1,002.00	\$	1,002.00	\$	DISMISSED
11/2/2007	32	75	SAUL REQUENEZ	CR-08-786-G	\$ 502.00	\$	502.00	\$	DISPOSED
6/18/2008	33	85	VICTOR M. RAMIREZ	CR-08-7545-F	\$ 502.00	\$	502.00	\$	DISPOSED
12/11/2008	34	61	ISAURO ZUNIGA POLANCO	CR-09-787-E	\$ 502.00	\$	502.00	\$	DISMISSED
2/4/2008	34	96	CAROLYNE BOOSALIS	CR-09-2074-H	\$ 2,002.00	\$	2,002.00	\$	DISMISSED
4/23/2009	35	15	RICARDO LUIS MANDUJANO JIMEN	CR-09-6324-H	\$ 502.00	\$	502.00	\$	DISMISSED
5/20/2009	35	31	FLOR CERVANTES	CR-09-8836-G	\$ 502.00	\$	502.00	\$	FILED
7/2/2009	35	57	SAMUEL RODRIGUEZ	CR-09-6382-H	\$ 502.00	\$	502.00	\$	DISMISSED
8/27/2009	36	28	NOHEMI RODRIGUEZ	CR-09-9853-H	\$ 1,002.00	\$	1,002.00	\$	DISMISSED
9/17/2009	36	59	GILBERT TORRES	CR-09-7167-H	\$ 247.58	\$	247.58	\$	DISMISSED
9/29/2009	36	71	DAVID RANGEL MARTINEZ	CR-09-12462-H	\$ 502.00	\$	502.00	\$	DISMISSED <sup>1</sup>
2/8/2010	37	41	FABIOLA TORRES	CR-10-9612-E	\$ 1,002.00	\$	1,002.00	\$	DISMISSED
5/4/2010	37	154	ISIDRO HERNANDEZ MONTERO	CR-10-10579-H	\$ 1,002.00	\$	1,002.00	\$	DISMISSED
6/16/2010	37	212	JASON MATHEW RAMIREZ	CR-11-1109-B	\$ 252.00	\$	252.00	\$	DISMISSED
7/2/2010	37	228	GENARO CAMPOS MATA	CR-10-6881-F	\$ 502.00	\$	502.00	\$	DISPOSED
7/26/2010	37	257	CESAR MADRIGAL	CR-11-183-F	\$ 1,002.00	\$	1,002.00	\$	FILED
8/10/2010	37	284	JAVIER CABRERA MOYA	CR-09-2728-H	\$ 500.00	\$	500.00	\$	DISPOSED
10/19/2010	37	362	LUIS FABIAN GAYTAN	CR-11-892-D	\$ 502.00	\$	502.00	\$	DISMISSED

HIDALGO COUNTY CLERK  
 REGISTRY CHECKS NOT POSTED IN ODYSSEY  
 DECEMBER 2021

June 2021 checks not posted in Odyssey (Continued)									
DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
12/20/2010	37	424	MARCO FLORES	CR-11-1648-B	\$ 502.00		\$ 502.00	\$ -	FILED
3/2/2011	38	67	JANETH GUADALUPE ACOSTA	CR-11-2404-B	\$ 502.00		\$ 502.00	\$ -	DISMISSED
7/6/2011	38	223	JESUS CANTU	CR-11-6860-F	\$ 502.00		\$ 502.00	\$ -	DISMISSED
10/6/2011	38	336	JULIO CESAR REYES	CR-11-10429-H	\$ 115.00		\$ 115.00	\$ -	DISMISSED
10/6/2011	38	336	JULIO CESAR RIOS	CR-11-10430-H	\$ 115.00		\$ 115.00	\$ -	DISMISSED
3/2/2012	39	65	PAULINE GARZA	PID# 309334	\$ 1,177.00		\$ 1,177.00	\$ -	HOT CHECK/NF
6/29/2012	39	188	HERACLIO GONZALEZ	PID# 961022	\$ 310.27		\$ 310.27	\$ -	PENDING
3/6/2013	40	67	ROSIE BERMEDIA	PID# 1006329	\$ 190.00		\$ 190.00	\$ -	WCB CK # 8475 / 8476
5/8/2013	40	137	FERNANDO GAYTON	PID# 1385361/CR-408	\$ 500.00		\$ 500.00	\$ -	DISMISSED
7/1/2013	40	204	JODY BUSSE	PID# 1384262	\$ 256.28		\$ 256.28	\$ -	WCB CK # 8455 / 8456
5/8/2014	41	118	MANUEL CAMPOS	CR-13-09027-G	\$ 247.25		\$ 247.25	\$ -	DISPOSED
6/25/2015	42	117	LUIS RODRIGO ESQUIVEL	CC-15-00161	\$ 1,000.00		\$ 1,000.00	\$ -	DISMISSED DA
12/6/2017	44	227	SELMA ANN ROCHA	CR-3566-12-21	\$ 205.82		\$ 205.82	\$ -	DISPOSED
9/11/2019	46	167	JOSE LUIS LARA JR	PID#415357/CR-00-01	\$ 259.00		\$ 259.00	\$ -	DISPOSED
							\$ 20,413.20		

July 2021 checks not posted in Odyssey									
DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
9/24/2013	40	273	VELMA RODRIGUEZ	PID# 962615	\$ 714.00		\$ 714.00	\$ -	WCB CK # 8531 / 8532
1/26/2021	48	13	LEE ROY MARTINEZ	BOND #001261-21 PII	\$ 280.17		\$ 280.17	\$ -	WCB CK # 8543 / 8544
							\$ 994.17		

August 2021 checks not posted in Odyssey									
DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
8/2/2011	38	264	MIGUEL BADILLO	CR-12-8569-F	\$ 502.00		\$ 502.00	\$ -	WCB CK # 8587 / 8588
10/19/2017	44	192	SANJA GARCIA	H-1364-17-I	234		234	0	WCB CK # 8582 / 8583
							\$ 736.00		

September 2021 checks not posted in Odyssey									
DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS
6/12/2015	42	110	JESSE WEBBER MOBILE HOME	CL-15-1828-G	\$ 500.00		\$ 500.00	\$ -	WCB CK # 8623 / 8624

HIDALGO COUNTY CLERK  
 REGISTRY CHECKS NOT POSTED IN ODYSSEY  
 DECEMBER 2021

December 2021 checks not posted in Odyssey										
DATE	VOL	PG	STYLE	CASE NUMBER/PID N	B.O.M.	DEPOSITS	CHECKS	E.O.M.	STATUS	
4/24/2009	35	16	JUAN ALBERTO GARZA	CR-1081-09-21	\$ 500.00		\$ 500.00	\$ -	WCB CK # 8830 / 8831	
5/5/2021	48	75	ALBERTO HERRERA CHAVARRIA	BOND #007717-21 PII	\$ 300.00		\$ 300.00	\$ -	TRANSFER TO DC CK # 8832	
12/2/2021	48	211	ERIC ESPARZA	P-40,700		\$ 23,665.15	\$ 23,665.15	\$ -	INVEST CK # 8842	
12/17/2021	48	220	VICTOR HUGO PAZ JR	CL-21-1695-E		\$ 2,820.00	\$ 2,820.00	\$ -	INVEST CK # 8843	
12/21/2021	48	221	ISAAC ISAIAH LUEVANO	CL-21-1868-J		\$ 26,788.00	\$ 26,788.00	\$ -	INVEST CK # 8849	
12/21/2021	48	221	KENDRA GONZALEZ	CL-21-1230-E		\$ 807.00	\$ 807.00	\$ -	INVEST CK # 8844	
12/22/2021	48	222	DENISSE ESPINOZA	CL-21-2298-A		\$ 3,233.34	\$ 3,233.34	\$ -	INVEST CK # 8845	
12/22/2021	48	222	ISAAC GEORGE GONZALEZ	CL-21-1230-E		\$ 5,360.00	\$ 5,360.00	\$ -	INVEST CK # 8846	
							\$ 63,473.49			

Grand Total \$ 104,969.96

# COUNTY of HIDALGO



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

EDINBURG, TEXAS 78539

June 1, 2022

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

Re: Special Inventory Financial Statements for Jul-Dec 2021

Dear Mr. Villarreal:

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

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

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

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

As of December 31, 2021, the "Pending Accts" balance sheet account had a balance of \$14,361.47. This balance is comprised of escrow payments received from businesses that did not have an account set up with the Hidalgo County Appraisal District at the time of payment. The balance consisted of the following:

- "2020 Pending Temps" in the amount of \$2,898.04; and
- "2021 Pending Temps" in the amount of \$11,463.43.

According to staff, they are currently training new staff and are planning to resume working on clearing these balances in the upcoming months with the assistance of the Hidalgo County Appraisal District.

We recommend that the continued assistance of the Hidalgo County Appraisal District be requested until the account balances are properly applied.

### **Observation No. 2:**

As of December 31, 2021, the "Shorts/Overs" balance sheet account had a credit balance of \$150.01. The balance consists of cashier overages and shortages dating from June 2014 through December 31, 2021.

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#### HIDALGO COUNTY DISTRICT JUDGES

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

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

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

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

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

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

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

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

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

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

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

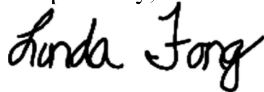
JOSE "JOE" RAMIREZ  
JUDGE, 464<sup>TH</sup> D.C.

We recommend that the funds be transferred to the County Treasurer's Office (receipted to General Fund-Miscellaneous Revenue 1-1100-360-00-000-0-000).

Please provide a written management response for the observations noted above by June 10, 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 II, Strategic Planning, Department of Budget and Management  
Ms. Monica Salinas, Commissioners Court Administrator

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**HIDALGO COUNTY DISTRICT JUDGES**

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

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

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

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OVERSEER

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

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

# COUNTY of HIDALGO



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

EDINBURG, TEXAS 78539

June 1, 2022

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

Re: Jury Script Financial Statements for October 31, 2021 through December 31, 2021

Dear Ms. Leo:

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

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

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

If you have any questions, please contact Marissa Castillo, Internal Auditor III, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, First Assistant Auditor, at ext. 4651, or me at ext. 4668.

Respectfully,

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

Linda Fong, CPFO  
Interim County Auditor

cc: The Honorable Laura Hinojosa, Hidalgo County District Clerk  
Mr. Valde Guerra, County Executive Officer  
Mr. Alfredo Zamarripa, Chief Deputy, Hidalgo County Treasurer's Office

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EDINBURG, TEXAS 78539

June 2, 2022

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

Re: Fee Financial Statements for June 2021 through December 2021

Dear Ms. Hinojosa:

We conducted a limited scope review of the Fee financial statements for the months of June 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 misstatements.

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

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

As of December 31, 2021, the "Accounts Receivable" balance sheet account had a balance of \$550.57. The balance consisted of "NSF checks" from December 11, 2020 and October 22, 2021.

According to the District Clerk's Accountant, they are making attempts to collect.

We recommend that the District Clerk's Office continue to make attempts to collect. If attempts to collect are unsuccessful, indemnification should be requested from Commissioners Court.

### **Observation No. 2:**

As of December 31, 2021, the "Due to Other Governments" balance sheet account had a balance of \$20,171.00. The amount consisted of \$55.00 due to the Secretary of State from November 24, 2021 and \$20,116.00 due to the Texas Department of State Health Services from December 15, 2006 through December 30, 2021.

According to the Accountant, research continues to be done and the funds continue to be disbursed accordingly.

We recommend that staff continue to research the old accounts and pay the Secretary of State and the Texas Department of State Health Services as soon as possible.

## HIDALGO COUNTY DISTRICT JUDGES

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

**Observation No. 3:**

As of December 31, 2021, the “Due to Others” balance sheet account had a balance of \$402,900.57. The balance consisted of the following:

- “Attorney Ad-Litem” in the amount of \$2,081.11 dating from February 28, 2006 through August 31, 2015. Research on these cases was conducted by the County Auditor’s Office and the findings have been previously provided.
- “Overpayments” in the amount of \$390,095.49 dating from May 27, 2003 through December 31, 2021;
- “Undistributed Fines and Fees” in the amount of \$0.80 and
- “Void checks over 90 days” in the amount of \$10,723.17 dating from June 13, 2018 through September 23, 2021.

According to the Accountant, the funds continue to be paid out accordingly. In addition, research continues to be made on the older cases to ensure that the funds are properly distributed.

We recommend that staff continue to research the accounts and that the funds be paid to whom they are owed. If attempts to pay the individuals are unsuccessful, continue to escheat funds to the County Treasurer or the State Comptroller pursuant to Property Code Chapter 74 and 76.

Please provide a management response to the observations noted above by June 17, 2022.

If you have any questions, please contact Marissa Castillo, Internal Auditor III, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, 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, Director, Strategic Planning Division, Department of Budget and Management  
Ms. Monica Salinas, Commissioners Court Administrator  
Ms. Sabrina Guerra, Accountant IV, District Clerk’s Office

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EDINBURG, TEXAS 78539

June 2, 2022

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

Re: Special Registry Financial Statements for January 2021 through December 2021

Dear Ms. Hinojosa:

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

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

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

## **Observation No. 1:**

As of December 31, 2021, the "Accounts Receivable" balance sheet account had a balance of \$2.64. The balance consisted of the following:

- "Over-Disbursement" in the amount of \$.01 dated July 31, 2018; and
- "Due from Bank" in the amount of \$2.63 dated January 1, 1998 and April 13, 1998;

According to the District Clerk's Office, they will request indemnification from Commissioners Court in the near future.

We recommend that if the items listed above are deemed uncollectable, management should request indemnification from Commissioners Court as soon as possible.

## **Observation No. 2:**

As of December 31, 2021, the "Held in Trust" balance sheet account had a balance of \$14,924,318.45. The balance consisted of the following:

- "Bank-Hit Pend. Judgement" in the amount of \$62,868.53;
- "Held in Trust-Other" in the amount of \$6,414,021.33; and
- "2003 Bank-Hit Pend. Judgement -Other" in the amount of \$8,447,428.59.

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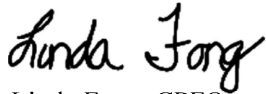
According to the District Clerk's Office, as time permits, staff works on clearing the accounts. In addition, research is being done on the older cases to ensure that the funds are properly distributed.

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

Please provide a management response to the observations noted above by June 17, 2022.

If you have any questions, please contact Marissa Castillo, Internal Auditor III, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, 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 II, Strategic Planning, Department of Budget and Management  
Ms. Monica Salinas, Commissioners Court Administrator  
Ms. Sabrina Guerra, Accountant IV, District Clerk's Office

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