

# COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE  
 Hidalgo County Administration Building  
 2808 South Business Highway 281  
 Edinburg, Texas 78539-6243  
 PHONE: (956) 318-2511  
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EDINBURG, TEXAS 78539

September 3, 2024

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

Dear Judge and Commissioners:

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

Department	Description
The Hon. Toribio Palacios, Criminal District Attorney	Chapter 59 Asset Forfeiture Report YE 8-31-2023 Audit No. 2023-56
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	Chapter 59 Asset Forfeiture Report YE 12-31-23 Audit No. 2024-03
The Hon. Toribio Palacios, Criminal District Attorney	Chapter 59 Asset Forfeiture Report YE 12-31-23 Audit No. 2024-04
The Hon. Celestino Avila Jr., Constable Precinct No. 1	Chapter 59 Asset Forfeiture Report YE 12-31-23 Audit No. 2024-05
The Hon. Martin Cantu, Constable Precinct No. 2	Chapter 59 Asset Forfeiture Report YE 12-31-23 Audit No. 2024-06
The Hon. Lazaro Gallardo, Constable Precinct No. 3	Chapter 59 Asset Forfeiture Report YE 12-31-23 Audit No. 2024-07
The Hon. Atanacio Gaitan Jr., Constable Precinct No. 4	Chapter 59 Asset Forfeiture Report YE 12-31-23 Audit No. 2024-08
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	April 2024 DTA Payment Request Report No. 2024-51
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	May 2024 DTA Payment Request Report No. 2024-52
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	June 2024 DTA Payment Request Report No. 2024-53
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	July 2024 DTA Payment Request Report No. 2024-54

Respectfully,

Letty Chavez  
 County Auditor  
 Attachments

## HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92<sup>ND</sup> D.C.    FERNANDO MANCIAS JUDGE, 93<sup>RD</sup> D.C.    J. R. "BOBBY" FLORES JUDGE, 139<sup>TH</sup> D.C.    ROSE GUERRA REYNA JUDGE, 206<sup>TH</sup> D.C.    MARLA CUELLAR JUDGE, 275<sup>TH</sup> D.C.    MARIO E. RAMIREZ, JR. JUDGE, 332<sup>ND</sup> D.C.    NOE GONZALEZ JUDGE, 370<sup>TH</sup> D.C. OVERSEER    LETICIA LOPEZ JUDGE, 389<sup>TH</sup> D.C.    L. KENO VASQUEZ JUDGE, 398<sup>TH</sup> D.C.    ISRAEL RAMON, JR. JUDGE, 430<sup>TH</sup> D.C.    RENEE R. BETANCOURT JUDGE, 449<sup>TH</sup> D.C.    JOSE "JOE" RAMIREZ JUDGE, 464<sup>TH</sup> D.C.    YSMAEL FONSECA JUDGE, 476<sup>TH</sup> D.C.

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July 16, 2024

The Honorable Toribio "Terry" Palacios, Criminal District Attorney  
Hidalgo County District Attorney's Office  
100 E. Cano, 2<sup>nd</sup> Floor  
Edinburg, Texas 78539

Re: Chapter 59 Asset Forfeiture Audit Report for FYE 8-31-2023  
Audit No. 2023-56

Dear Mr. Palacios:

We have completed an audit of the "Chapter 59 Asset Forfeiture Audit Report by Attorney Representing the State" (Asset Forfeiture Report) for the fiscal year ended August 31, 2023 pursuant to Code of Criminal Procedure § 59.06 (g)(1) and Local Government Code §115.001 and § 115.0035. The objective of the audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

### **Executive Summary:**

Based on the results of the audit, we determined that generally Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; however, we noted that not all LEAs sent the District Attorney's portion of auction proceeds to Hidalgo County as required by the local agreements.

### **Background:**

Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides for the forfeiture of contraband seized by peace officers employed by law enforcement agencies of the state and its political subdivisions. Chapter 59 defines "contraband" as property of any nature (including real, personal, tangible, or intangible property) that is used or intended for use in the commission of certain enumerated felonies, Class A and Class B misdemeanors, or property that is gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

For the fiscal year ended August 31, 2023, the District Attorney's Office had no Chapter 59 seizures. However, the District Attorney's Office was awarded (forfeited) funds totaling \$1,264,126.62.

Pursuant to CCP § 59.03 (c), a peace officer having custody of property must provide to the District Attorney a sworn statement that contains a schedule of the property seized, an acknowledgment that the officer has seized the property, and a list of the officer's reasons for the seizure. In addition, "not later than 72 hours after the seizure, the peace officer shall: (1) place the property under seal; (2) remove the property to a place ordered by the court; or (3) require a law enforcement agency of the state or a political subdivision to take custody of the property and move it to a proper location."

Pursuant to CCP § 59.04 (a) & (b), the District Attorney must commence forfeiture proceedings by filing a notice of the seizure and intended forfeiture (petition) with the District Clerk's Office not later than the 30th

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day after the date of the seizure. Failure to file the petitions within 30 days after the date of seizure may result in the case being dismissed.

Pursuant to CCP § 59.05 (b) & (e), forfeiture proceedings are conducted in accordance with rules and principles governing civil cases. If the court finds that the state has proven by a preponderance of the evidence that all or part of the seized property is subject to forfeiture, the judge shall forfeit the property to the state. Pursuant to CCP § 59.06 (f), a final judgment of forfeiture perfects the state's title to the forfeited property.

Pursuant to CCP § 59.05 (f), the District Clerk is entitled to court costs in forfeitures to the state of an amount greater than \$2,500 as in other civil proceedings.

Pursuant to CCP § 59.06 (a), all forfeited property is administered by the District Attorney, acting as the agent of the state, in accordance with accepted accounting practices and with the provisions of any local agreement entered into between the District Attorney and law enforcement agencies (LEAs). If a local agreement has not been executed, the property shall be sold on the 75<sup>th</sup> day after the date of the final judgment of forfeiture at public auction under the direction of the county sheriff. Proceeds of the sale must be distributed in accordance with CCP § 59.06.

Pursuant to CCP § 59.06 (b), if a local agreement exists between the District Attorney and the LEA, the District Attorney may transfer the property to the LEA. Furthermore, CCP § 59.06 (c) states, if a local agreement exists between the District Attorney and LEAs, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items shall be deposited, after the deduction of court costs which the District Clerk is entitled, into one or more of the following funds: (1) a special fund in the county treasury for the benefit of the District Attorney's Office, to be used by the District Attorney solely for the official purposes of his office; or (2) a special fund in the county treasury if distributed to a county LEA, to be used solely for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties.

Pursuant to CCP § 59.06 (b), the District Attorney's Office entered into local agreements with the following LEAs: Cities of Alamo, Alton, Donna, Edcouch, Edinburg, Elsa, Hidalgo, La Villa, La Joya, McAllen, McAllen ISD PD, Mercedes, Mission, Palmview, Palmhurst, Peñitas, Pharr, PSJA ISD, San Juan, and Sullivan City; Hidalgo County Constable Precincts 1, 2, 3, 4, and 5, Hidalgo County Sheriff's Office, Cameron County Sheriff's Office, Texas Alcohol and Beverage Commission, University of Texas Rio Grande Valley Police Department, Hidalgo County HIDTA Task Force (HIDTA), and Texas Department of Public Safety (DPS).

Pursuant to the local agreements, auction proceeds for property forfeited to the State Attorney and the LEA, with the exception of DPS and HIDTA shall be paid 25% to the District Attorney's Office and 75% to the LEA if the property was put to use by the LEA and State Attorney. If the property was not put to use by the LEA and State Attorney, the auction proceeds shall be paid 40% to the District Attorney and 60% to the LEA.

Pursuant to the local agreement between the District Attorney and DPS, auction proceeds for property seized in connection with a violation of Chapter 481, Health and Safety Code, and forfeited to the State Attorney and DPS shall be paid 40% to DPS, 30% to the District Attorney, and 30% to the State of Texas general revenue fund. With respect to all other forfeited property, if no answer was filed (default judgment), 70% is paid to DPS and 30% to the District Attorney. If answer was filed (agreed judgment), 60% is paid to DPS and 40% to the District Attorney. If trial commenced, 50% is paid to DPS and 50% to the District Attorney. If money forfeited is less than \$5,000.00, and no default judgement is rendered, 100% will be paid to the District Attorney.

Pursuant to the local agreement between the District Attorney and HIDTA, auction proceeds forfeited to the State Attorney and HIDTA shall be paid 100% to HIDTA. In addition, pursuant to the local agreements, the LEAs are responsible for paying all court costs, attorney ad-litem fees, depositions, title searches, title policies, confidential informants, and all other related costs in the forfeitures of vehicles and all other personal property.

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**HIDALGO COUNTY DISTRICT JUDGES**

Furthermore, money and property shall be considered forfeited to the State once a forfeiture judgment has become final and no motion for new trial or notice of appeal has been taken. Texas Rule of Appellate Procedure No. 26.1 states that a notice of appeal must be filed within 30 days after the judgment is signed, with a few enumerated exceptions.

Pursuant to CCP § 59.06 (d-1) the District Attorney may not use proceeds or property received under this chapter to: (1) contribute to a political campaign; (2) make a donation to any entity, except as provided by Subsection (d-2); (3) pay expenses related to the training or education of any member of the judiciary; (4) pay any travel expenses related to attendance at training or education seminars if the expenses violate generally applicable restrictions established by the commissioners court; (5) purchase alcoholic beverages; (6) make any expenditure not approved by the commissioners court, if the District Attorney holds an elective office and: (A) the deadline for filing an application for a place on the ballot as a candidate for reelection to that office in the general primary election has passed and the person did not file an application for a place on that ballot; or (B) during the person's current term of office, the person was a candidate in a primary, general, or runoff election for reelection to that office and was not the prevailing candidate in that election; or (7) increase a salary, expense, or allowance for an employee of the District Attorney's Office who is budgeted by the commissioners court unless the commissioners court first approves the increase.

Pursuant to CCP § 59.06 (d-3) an expenditure of proceeds or property received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement of the laws of this state, including an expenditure made for: (1) equipment, including vehicles, computers, firearms, protective body armor, furniture, software, uniforms, and maintenance equipment; (2) supplies, including office supplies, mobile phone and data account fees for employees, and Internet services; (3) investigative and training-related travel expenses, including payment for hotel rooms, airfare, meals, rental of and fuel for a motor vehicle, and parking; (4) conferences and training expenses, including fees and materials; (5) investigative costs, including payments to informants and lab expenses; (6) crime prevention and treatment programs; (7) facility costs, including building purchase, lease payments, remodeling and renovating, maintenance, and utilities; (8) witness-related costs, including travel and security; and (9) audit costs and fees, including audit preparation and professional fees.

Pursuant to CCP § 59.06 (t)(1), contraband for which forfeiture is authorized with respect to an offense under section 20.05, 20.06, 20.07, 43.04, or 43.05 or Chapter 20A of the Penal Code should be used to provide direct victim services or to cover the costs of a contract with a local nonprofit organization to provide direct services to crime victims.

### **District Attorney's Procedures:**

The District Attorney's Office requires LEAs to deposit seized currency into a certificate of deposit (CD) at the county depository under the name of the District Attorney's Office pending final disposition of the case. Seized personal property is maintained under the LEAs custody pending final disposition of the case. The LEA must provide the District Attorney's Office with a copy of the CD and receipt, if applicable, a sworn statement containing a schedule of the property seized, an acknowledgment that the officer seized the property, and a list of the officer's reasons for the seizure. On an annual basis, a formal request is made by the District Attorney's Office to all LEAs that all seized cash be deposited in a Certificate of Deposit (CD) at the County's financial institution no later than the 72 hours followed by filing proceedings not later than the 30<sup>th</sup> day after the date of the seizure.

The District Attorney commences proceedings no later than the 30<sup>th</sup> day after the date of the seizure. The petitions are filed with the District Clerk pursuant to CCP § 59.04 (a) & (b). Once a judgment is rendered and after the forfeited judgment becomes final (30 days after the judgment was signed), the currency and/or personal property are distributed pursuant to the local agreement.

The District Attorney's Office determines if forfeited personal property will be retained for official purposes of the District Attorney's Office or auctioned. If a vehicle is retained, the District Attorney submits an application for certificate of title, along with a copy of the final judgment, to the Texas Department of Motor

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

Vehicles. Upon receipt, the original certificate of title is retained by the District Attorney’s Office and insurance coverage is requested from the Executive Office Safety Division. The District Attorney’s Office subsequently sends a copy of the certificate of title, final judgment, proof of insurance coverage, and an asset tag request to the Purchasing Department’s Fixed Assets Division. If the vehicle is not placed in use, a transfer form is prepared and the vehicle is declared surplus.

The Purchasing Department is responsible for disposing of county assets. The Purchasing Department receives the auction proceeds and prepares a “Purchasing Department/ Fixed Asset Division Auction Report” that details the amount of proceeds to be receipted to each fund. The proceeds are then deposited with the Hidalgo County Treasurer to the credit of the applicable funds, including the District Attorney’s Forfeiture Fund. Pursuant to the local agreements, the auction proceeds should be apportioned to the District Attorney’s Forfeiture Fund within 30 days of the sale.

On an annual basis, a formal request is made by the District Attorney’s Office to all LEAs requesting that the District Attorney’s portion of any auction proceeds, for assets maintained and sold to by the LEA, be forwarded to the County Treasurer’s Office within 30 days of the auction.

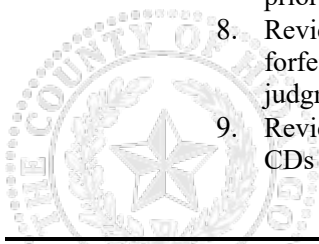
**Scope and Methodology:**

The scope of the audit was limited to a review of all seized currency and property for which a law enforcement agent’s affidavit was made available to the County Auditor’s Office for review and all forfeited currency and property for which a final judgment was rendered for the fiscal year ended August 31, 2023.

The audit was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

In conducting the audit, the following procedures were performed:

1. Verified that all Chapter 59 revenues (i.e., cash forfeitures, proceeds received from the sale of forfeited property, and interest) recorded in *LINQ*, the County’s financial accounting system, were included on the Asset Forfeiture Report.
2. Verified that all Chapter 59 expenditures recorded in *LINQ* were included on the Asset Forfeiture Report and made solely for official purposes of the District Attorney’s Office.
3. Generated “Case Index” (Petition/Seizures/Forfeitures) reports for the fiscal year ended August 31, 2023 from *Odyssey*, the County’s justice information system, to determine if all seizures and forfeitures were reported on the Asset Forfeiture Report.
4. Sent confirmation letters to 24 LEAs that were identified in the “Case Index-Active” and “Case Index-Inactive” reports as having Chapter 59 seizures to determine if the seized and forfeited vehicles, real property, other items, and/or currency reported by the District Attorney’s Office on the Asset Forfeiture Report agreed to those confirmed by the LEAs.
5. Compared the list of CDs held by the county depository related to Chapter 59 on behalf of the District Attorney’s Office to the District Attorney’s HB 65 financial statements as of August 31, 2023 to determine if all CDs were properly accounted by the District Attorney’s Office.
6. Reviewed judgments, checks issued, “District Attorney Accounting Control Sheet,” and county depository bank statements to determine if court costs in forfeitures to the state for amounts greater than \$2,500 were paid to the District Clerk’s Office pursuant to CCP § 59.05 (f).
7. Selected Chapter 59 property (53 monetary instruments, 1 supplies related item, 1 vehicle, and 1 utility trailer) held by the District Attorney’s Office, including property seized and forfeited from prior years and not sold, as of August 31, 2023 for physical identification.
8. Reviewed cases, judgments, and checks issued by the District Attorney’s Office to determine if forfeited funds were disbursed after the forfeited judgment became final (30 days after the judgment was signed) pursuant to the Texas Rule of Appellate Procedure No. 26.1.
9. Reviewed the affidavits prepared by the seizing officers and the CD receipts to determine if the CDs for the seized cash were opened in the amount noted on the affidavits within 72 hours of the



**HIDALGO COUNTY DISTRICT JUDGES**

seizure. In addition, we verified if the seized amounts noted on the petitions filed by the District Attorney's Office agreed to the CD amounts and the seizing officers' affidavits.

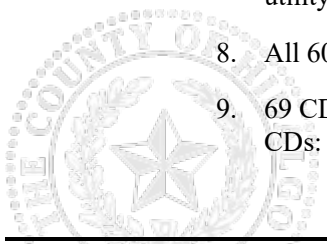
10. Reviewed schedules of filed cases generated from *Odyssey* to determine if petitions were filed by the District Attorney's Office no later than the 30<sup>th</sup> day after the date of the seizure pursuant to CCP § 59.04 (a) & (b).
11. Reviewed *LINQ* revenue reports and confirmation letters received from 10 of 24 LEAs to determine if forfeited vehicles were sold through auction and if the District Attorney's portion of the auction proceeds were sent to the County Treasurer's Office within 30 days after the date of the sale pursuant to the Local Agreements with LEAs.

**Conclusion:**

Based on the results of the audit, we determined that generally Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported, as noted on observations 1 through 10. However, improvements could be made to the system of internal controls to ensure that all LEAs send the District Attorney's portion of auction proceeds to Hidalgo County as required by the local agreements.

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.

1. All Chapter 59 revenues recorded in *LINQ* and required to be reported were included on the Asset Forfeiture Report.
2. All Chapter 59 expenditures recorded in *LINQ* were included on the Asset Forfeiture Report and made solely for official purposes of the District Attorney's Office.
3. All seized and forfeited assets listed on the "Case Index" (Petition/Seizures/Forfeitures) reports for the District Attorney's Office were included on the Asset Forfeiture Report.
4. 10 LEAs responded to the confirmation request (Edinburg PD, La Joya PD, La Villa PD, Mercedes PD, Palmview PD, Pharr PD, PSJA ISD, San Juan PD, Sullivan City PD, and Weslaco PD). 10 of the 10 LEAs confirmed the same number of seized and/or forfeited vehicles, property, and/or currency as those reported by the District Attorney's Office on the Asset Forfeiture Report.
5. As of August 31, 2023, there were 118 CDs totaling \$2,725,355.72 023 maintained at the county's depository. All 118 CDs were properly accounted on the District Attorney's Office financial statements.
6. There were 70 judgments that included cash disbursements. Of the 70 judgments:
  - 31 judgments were for amounts greater than \$2,500.00. Court costs were paid to the District Clerk's Office pursuant to CCP §59.05 (f).
  - 24 judgments were for amounts less than \$2,500.00 and court costs were not paid to the District Clerk's Office pursuant to CCP §59.05 (f).
  - 15 judgments were for amounts greater than \$2,500; however, according to the judgment court costs were to be paid by the respondent.
7. All selected Chapter 59 property (53 monetary instruments, 1 supply related item, 1 vehicle, and 1 utility trailer) were physically identified.
8. All 60 judgments were disbursed 30 days after the forfeited judgment became final.
9. 69 CDs were open for cash seizures made by LEAs and the District Attorney's Office. Of the 69 CDs:



**HIDALGO COUNTY DISTRICT JUDGES**

- All the petitions filed by the District Attorney's Office were in the amount of the CDs and the seizing officer's affidavit.
  - 27 CDs were opened within 72 hours of seizure as required by CCP § 59.03 (c).
  - 42 CDs were not opened within 72 hours of seizure. The CDs were opened 1 to 29 days late. According to District Attorney staff, LEAs are sent an annual formal written notice reminding them to secure seized funds within 72 hours from the time of seizure pursuant to CCP § 59.03 (c)
10. There were 145 petitions filed by the District Attorney's Office. 142 of the 145 petitions were filed within 30 days after the date of seizure as required by CCP § 59.04 (a) & (b). 3 of 145 petitions were not filed within 30 days. The petitions were filed 1 to 3 days late since the 30<sup>th</sup> day fell on a weekend or holiday.
11. Of the 10 confirmation letters received:
- 4 LEAs (Edinburg PD, Mercedes PD, Palmview PD, and Sullivan City PD) confirmed that auctions were held.
    - 2 LEAs (Edinburg PD and Sullivan City PD) sent the District Attorney's portion of the auction proceeds to the District Attorney more than 30 days after the auction date.
    - 2 LEAs (Mercedes PD and Palmview PD) did not send the District Attorney's portion of the auction proceeds to the District Attorney. According to the District Attorney's Office staff, formal written notices are sent to all LEAs on an annual basis as a reminder that proceeds from the sale of forfeited property must be disbursed within 30 days after the date of the sale pursuant to the Local Agreements with LEAs.
  - 6 LEAs (La Joya PD, La Villa PD, Pharr PD, PSJA ISD PD, San Juan PD, and Weslaco PD) confirmed that no auctions were held.


**Recommendations:**

In our opinion, the issues identified during the audit could be addressed by developing and implementing formal policies and procedures to ensure that all LEAs send the District Attorney's portion of auction proceeds to Hidalgo County as required by the local agreements. In addition, management should coordinate with the 2 LEAs (Mercedes PD and Palmview PD) to ensure that the auction proceeds belonging to the District Attorney's Office are immediately forwarded to the County Treasurer's Office.

Please provide management responses to 1 noted in the conclusion section of the report by August 1, 2024. The Management Response Forms should be emailed to [managementresponse@auditor.co.hidalgo.tx.us](mailto:managementresponse@auditor.co.hidalgo.tx.us).

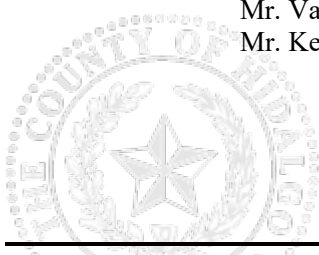
If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, contact Linda Vasquez, Internal Auditor III, at 318-2511 ext. 4694, Karen Ramirez, Compliance Audit Supervisor, at ext. 4606, Yvonne Torres, Director of Audit Division, at ext. 4642, Reynaldo Cantu III, First Assistant Auditor, at ext. 4654, or me at ext. 4651.

Respectfully,



Letty Chavez  
County Auditor

cc: Honorable Richard Cortez, County Judge  
Mr. Valde Guerra, County Executive Officer  
Mr. Kent Richardson, Assistant Attorney General



**HIDALGO COUNTY DISTRICT JUDGES**



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July 16, 2024

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

Re: Chapter 59 Asset Forfeiture Report YE 12-31-23 Audit No. 2024-03

Dear Sheriff Guerra:

We completed an audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for the year ended December 31, 2023 pursuant to Code of Criminal Procedure §59.06 (g)(1) and Local Government Code §115.001 and §115.0035. The objective of the audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

**Executive Summary:**

Based on the results of the audit, we determined that Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; however, improvements could be made to the system of internal controls for the accounting and reporting of Chapter 59 seizures. More specifically, we noted the following:

- The Sheriff's Office did not open all CDs within 72 hours of seizure; and
- Pre-numbered official receipt forms were not used to record and control seizures.

**Background:**

Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides law enforcement agencies with the authority to confiscate, forfeit, and dispose of contraband. Chapter 59 defines "contraband" as property of any nature (including real, personal, tangible, or intangible property) that is used or intended for use in the commission of certain enumerated felonies, Class A and Class B misdemeanors, or gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) §115.0035(b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035(a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

Pursuant to CCP §59.03 (c), a peace officer having custody of property must provide to the District Attorney a sworn statement that contains a schedule of the property seized, an acknowledgment that the officer has seized the property, and a list of the officer's reasons for the seizure. In addition, "not later than 72 hours after the seizure, the peace officer shall: (1) place the property under seal; (2) remove the property to a place ordered by

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the court; or (3) require a law enforcement agency of the state or a political subdivision to take custody of the property and move it to a proper location.”

Pursuant to CCP §59.04 (a) and (b), the District Attorney must commence forfeiture proceedings by filing a notice of the seizure and intended forfeiture (petition) with the District Clerk’s Office not later than the 30th day after the date of the seizure.

Pursuant to CCP §59.05 (f), the District Clerk is entitled to court costs in forfeitures to the state of an amount greater than \$2,500 as in other civil proceedings.

Pursuant to CCP §59.06 (a), all forfeited property is administered by the District Attorney, acting as the agent of the state, in accordance with accepted accounting practices and with the provisions of any local agreement entered into between the District Attorney and law enforcement agencies (LEAs).

Pursuant to CCP §59.06 (b), if a local agreement exists between the District Attorney and the LEA, the District Attorney may transfer the property to the LEA. In addition, CCP § 59.06 (c) states, if a local agreement exists between the District Attorney and the LEA, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items shall be deposited, after the deduction of court costs which the District Clerk is entitled, into one or more of the following funds: (1) a special fund in the county treasury for the benefit of the District Attorney’s Office, to be used by the District Attorney solely for the official purposes of his office; or (2) a special fund in the county treasury if distributed to a county LEA, to be used solely for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties.

CCP §59.06 (d) states that awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to Commissioners Court. The Sheriff’s Chapter 59 budget for the year ended December 31, 2023 was \$414,983.76 and expenditures totaled \$305,698.61 (i.e., salaries, overtime, equipment, investigative costs, facility costs, and cash match for a general victim assistance grant program).

Pursuant to CCP §59.06 (d-3), an expenditure of proceeds received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement of the laws of the State, including an expenditure made for: (1) equipment, including vehicles, computers, firearms, protective body armor, furniture, software, uniforms, and maintenance equipment; (2) supplies, including office supplies, mobile phone and data account fees for employees, and internet services; (3) investigative and training-related travel expenses, including payment for hotel rooms, airfare, meals, rental of and fuel for a motor vehicle, and parking; (4) conferences and training expenses, including fees and materials; (5) investigative costs, including payments to informants and lab expenses; (6) crime prevention and treatment programs; (7) facility costs, including building purchases, lease payments, remodeling and renovating, maintenance, and utilities; (8) witness-related costs, including travel and security; and (9) audit costs and fees, including audit preparation and professional fees.

Pursuant to CCP §59.06 (t)(1), contraband for which forfeiture is authorized with respect to an offense under section 20.05, 20.06, 20.07, 43.04, or 43.05 or Chapter 20A of the Penal Code should be used to provide direct victim services or to cover the costs of a contract with a local nonprofit organization to provide direct services to crime victims.

On February 26, 1991, Commissioner’s Court approved a resolution stating, “District Attorney and the Sheriff of Hidalgo County have expressed a willingness to assist in turning over some funds for use in drug rehabilitation in Hidalgo County, [not to exceed 10%] and be it resolved that any forfeited funds turned over to the Hidalgo County Commissioners Court shall be deposited in a special fund and with any interest generated by said fund will be distributed to worthy programs on timely application to said Commissioners Court until further orders of the Court.”

Pursuant to Property Code §12.007 (a), after the plaintiff’s statement in an eminent domain proceeding is filed or during the pendency of an action involving title to real property, the establishment of an interest in real property, or the enforcement of an encumbrance against real property, a party to the action who is seeking

**HIDALGO COUNTY DISTRICT JUDGES**

affirmative relief may file for record with the County Clerk of each county where a part of the property is located a notice (lis pendens) that the action is pending.

For the year ended December 31, 2023, the Sheriff's Office seized cash totaling \$732,757.66, 2 motor vehicles, 41 computers, 797 eight-liner gambling motherboards, 40 flat screen televisions, and 1 utility trailer. In addition, cash totaling \$57,776.38 and 2 motor vehicles were forfeited (awarded) to the Sheriff's Office. There was 1 forfeited motor vehicle put into use by the agency for the year ended December 31, 2023.

**Local Agreement Between District Attorney's Office and Sheriff's Office**

On January 17, 2023, the Hidalgo County District Attorney and the Sheriff's Office entered into a local agreement pursuant to CCP §59.06 (b). According to the agreement, the Sheriff's Office agrees to pay all court costs, attorney ad litem fees, depositions, title searches, title policies, confidential informants, storage costs, and all other related costs in the forfeiture of vehicles and all other personal property.

*Personal Property* (Vehicles, jewelry, phones, etc.) - If personal property, including vehicles retained by the Sheriff's Office are to be sold, net proceeds from the sale of said property, after deduction of costs, are to be divided as follows: 75% to the Sheriff's Office and 25% to the District Attorney.

If personal property, including passenger vehicles, pick-ups trucks, sport utility vehicles, vans, tractor trailers, etc., are to be used for law enforcement purposes pursuant to CCP §59.06 (b), the Sheriff shall obtain the title of said vehicles and will be solely responsible for their use and maintenance. The District Attorney will not retain an interest in said vehicles and will be completely absolved of any liability.

All property seized in accordance with the Agreement, with the exception of currency, bank accounts, negotiable instruments, and jewelry, shall be kept in the possession of the Sheriff's Office. The Sheriff's Office shall be responsible for the upkeep and maintenance of said property and the District Attorney will be completely absolved of any liability.

The parties further agreed that the Sheriff's Office shall account for all seized property in their possession until the property is disposed of by court order. Disposition of all property shall comply with Article 59 of the Texas Code of Criminal Procedure.

All other personal property, not suitable for or desired for use, pursuant to Article 59 of the Texas Code of Criminal Procedure, shall be forfeited to the District Attorney, as an agent for the State of Texas, and shall be sold at public auction. The net proceeds of said sale of said property, after deduction of costs, shall be divided as follows: 60% to the Sheriff's Office and 40% to the District Attorney.

For the purpose of this agreement, the definition of "personal property" includes, but is not limited to, vehicles of all types, weapons, laptops, computers, cell phones, jewelry, gold, and other precious metals and tangible objects of value. The Sheriff's Office and the District Attorney reserve the right to negotiate unique individual agreements on a case by case basis to satisfy special requirements; however, if an agreement cannot be reached, this local agreement shall be binding.

*Real Estate* - Upon the sale of real estate, all court costs, attorney ad litem fees, depositions, title searches, title policies, confidential informants, storage costs, and all other related costs shall be paid or credit to the Sheriff's Office if such costs have been previously paid by the Sheriff's Office, from the final sum received, with the remaining amounts disbursed to the Sheriff's Office and the District Attorney as agreed upon for currency, banking accounts, and negotiable instruments as listed below.

*Currency, Banking Accounts, and Negotiable Instruments* – Upon being awarded to the State via court order, are to be disbursed and divided up as follows, after the payment of costs:

Amount	Sheriff's Office	District Attorney's Office
Over \$50,000.00	70%	30%
\$10,001 - \$50,000.00	60%	40%
\$10,000 and under	50%	50%



**HIDALGO COUNTY DISTRICT JUDGES**

*Jewelry* – Will be sold and its proceeds divided as follows: 60% to the Sheriff's Office and 40% to the District Attorney.

Proceeds from the sale of real, personal, tangible or intangible property subject to the agreement shall be apportioned within thirty (30) days of said sale, or pursuant to any other agreements reached by the Sheriff's Office and the District Attorney's Office.

### **Sheriff's Office Procedures**

Section 5.21 of the Hidalgo County Sheriff's Office Policy and Procedures establishes the procedures and provides direction to officers seizing cash or tangible property. Seizing officers must contact their supervisor and provide all the pertinent facts and circumstances surrounding a potential seizure and receive authorization to continue the forfeiture investigation.

Seized currency is counted by a Sheriff's agent in the presence of the respondent and a receipt (copy of Evidence/Inventory Control Report) is issued, if possible. The receipt is not pre-numbered. If the funds cannot be counted in the presence of the respondent, the funds are placed in an evidence bag and transported to the Sheriff's Office where it is then counted by two Sheriff's agents. The count is documented on the "Itemization of Money Seizure" form, which is not pre-numbered. Once the currency is counted, pursuant to CCP §59.08 and Section 5.21.03.08 of the Hidalgo County Sheriff's Office Policy and Procedures, the agent places seized currency in a certificate of deposit at the county depository, Lone Star National Bank, under the name of the District Attorney's Office pending final disposition. If the currency cannot be immediately deposited on the date of seizure, the currency is safeguarded in a vault in the Sheriff's Office evidence room and deposited the next business day. In most cases the currency is placed in a certificate of deposit within 72 hours. A "Financial Seizure Account History" form, which is not pre-numbered, is used by the Sheriff's Office Accountant to maintain the forfeiture and the financial breakdown of seizure.

Personal property is safeguarded at the Sheriff's Office until a final judgment is rendered by the court. Vehicles are maintained at the Sheriff's Motor Pool and all other personal property is maintained at the Sheriff's Office evidence room. Only two Evidence Technicians have access to the evidence room. The evidence room is under lock and key and has 24-hour surveillance. The personal property is logged in by an agent and submitted to an Evidence Technician. If an item needs to be removed from the evidence room, the item is requested from one of the two Evidence Technicians and the agent is required to log the item out.

When cash and/or property are seized, the agent is required to generate a synopsis report describing the circumstances of the seizure. The synopsis report must include all of the following documents: an asset forfeiture cover sheet, offense report, affidavits, search warrants, vehicle impoundment sheet (if applicable), vehicle registration information with lien enhancement (if applicable), arrest probable cause affidavit (if arrest was made), bank deposit slip (if applicable), seizure affidavit, criminal histories on all parties claiming interest in the items seized, motor pool mechanic review sheet (if applicable), vehicle estimate value utilizing NADA or Kelley Blue Book (if applicable), and picture of the seized property. If the seized property is a vehicle, photographs of all four sides of the vehicle depicting the license plates, VIN, odometer mileage, interior, any damage and special equipment must also be placed in the file. The file is submitted to the Sheriff's Office Financial Services Bureau Administrative Assistant, who is responsible for ensuring the file contains all required documents. Original files are maintained by the Financial Services Bureau Administrative Assistant and copies of the file are forwarded to the District Attorney's Office and the Sheriff's Office Accountant II. Once the case has been disposed, the District Attorney's Office provides a copy of the judgment to the Financial Services Bureau Administrative Assistant. The Financial Services Bureau Administrative Assistant then forwards a copy of the judgment to the Sheriff's Office Accountant II, who is responsible for the preparation of the Chapter 59 Asset Forfeiture Report and the Quartermaster, who is responsible for overseeing the inventory and maintenance of Sheriff's Office equipment.

If a vehicle is forfeited to the Sheriff's Office, the vehicle is inspected by the Motor Pool Mechanic to determine whether the vehicle is in good working condition for law enforcement purposes. The Mechanic documents the inspection on the "Hidalgo County Sheriff's Office Newly Acquired Vehicle Checklist" (checklist). The checklist is provided to the Lieutenant and the Commander who determine whether to retain the vehicle for use or to auction the vehicle.

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

The Sheriff's Office submits an application for certificate of title, along with a copy of the final judgment, to the Motor Vehicle Department for all forfeited vehicles. Upon receipt of the certificate of title, the Sheriff's Office maintains a copy of the title and submits the original title to the Purchasing Department's Fixed Asset Division and requests an asset tag. Insurance coverage is also requested for all vehicles retained for use from the Hidalgo County Safety Division by preparing and submitting an "Insurance Change-Vehicles" form. Once the vehicle is insured, the Safety Division submits proof of insurance to the Purchasing Department.

If the vehicle is not retained for use, a transfer form is prepared and the vehicle is declared surplus. Until the auction is conducted, the vehicle is safeguarded at the Sheriff's Office Motor Pool.

### **Agreement for Auctioneer Services**

On September 27, 2022 the Hidalgo County Commissioners Court entered into a contract with Bond & Bond Auctioneers for the provision of auctioneer services. The contract is effective from October 1, 2022 to September 30, 2025, with an option to extend for an additional two (2) one (1) year terms. There were four auctions held for the fiscal year ending December 31, 2023. The auctions were held on February 24<sup>th</sup> – 25<sup>th</sup>, April 28<sup>th</sup>, July 21<sup>st</sup>, and October 28, 2023.

### **Scope and Methodology:**

The scope of the audit was limited to a review of all seized currency and personal property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and personal property for which a final judgment was rendered and recorded in *Odyssey*, the County's justice information system, for the period of January 1, 2023 through December 31, 2023.

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

In conducting our review, the following procedures were performed:

1. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2023 to December 31, 2023 from *Odyssey* to determine if all seized, forfeited, and property returned to respondents was reported on the Chapter 59 Asset Forfeiture Report.
2. Reviewed expenditures from the Sheriff's Chapter 59 Forfeiture Fund to determine if expenditures were incurred for law enforcement purposes pursuant to CCP §59.06 (d-3).
3. Verified on *Odyssey* if court costs were paid to the District Clerk for forfeitures to the state of an amount greater than \$2,500.00.
4. Reviewed the "District Attorney Investigation Funds Accounting Control Sheet" and supporting documentation to determine if 10% of net forfeited currency was paid to Hidalgo County for cases that were awarded over \$3,000 (after costs) for the prevention of drug abuse and for the treatment of persons with drug-related problems pursuant to the resolution dated February 26, 1991.
5. Verified on *Odyssey* if a Lis pendens was filed for all real estate property seized by the Sheriff's Office pursuant to Property Code §12.007.
6. Reviewed the petitions and judgements for property forfeited to the Sheriff's Office to determine if property with respect to an offense under section 20.05, 20.06, 20.07, 43.04, or 43.05 or Chapter 20A of the Penal Code was properly accounted for.
7. Selected 2 motor vehicles, 41 computers, 797 eight-liner gambling motherboards, 40 televisions, and 1 utility trailer that were seized and/or forfeited and not sold as of December 31, 2023 for physical identification.
8. Compared Chapter 59 revenue and expenditure reports generated from *LINQ*, the County's financial accounting system, and the "Purchasing Department/Fixed Asset Division Auction Report" to the Chapter 59 Asset Forfeiture Report to determine if all revenues and expenditures were reported.
9. Verified that the 14 motor vehicles forfeited and put to use by the Sheriff's Office are properly insured.
10. Reviewed the "Financial Seizure Account History" form, the affidavit prepared by the seizing officer, certificate of deposit receipt, and schedule of filed cases generated from *Odyssey* to

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

determine if a certificate of deposit was opened within 72 hours of seizure for the amount seized and if a petition was filed within 30 days after the date of seizure.

11. Reviewed written policies and procedures for the accounting and reporting of seizures and forfeitures. In addition, inquired whether seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

### **Conclusion:**

Based on the results of the audit, we determined that Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; however, improvements could be made to the system of internal controls for the accounting and reporting of Chapter 59 seizures as noted on findings 10 and 11 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.

1. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odyssey* revealed that the Sheriff's Office seized cash totaling \$732,757.66, 2 motor vehicles, 41 computers, 797 eight-liner gambling motherboards, 40 flat screen televisions, and 1 utility trailer. In addition, cash totaling \$57,776.38 and 2 motor vehicles were forfeited (awarded) to the Sheriff's Office. There was 1 forfeited motor vehicle put into use by the agency for the year ended December 31, 2023. All items were properly reported on the Chapter 59 Asset Forfeiture Report.
2. All expenditures from the Sheriff's Office Chapter 59 Forfeiture Fund were incurred for law enforcement purposes pursuant to CCP §59.06 (d-3).
3. Court costs were only paid to the District Clerk for cases where forfeitures were greater than \$2,500.00 as required by CCP §59.05 (f).
4. For 4 judgments awarded over \$3,000 (after cost), the 10% of net forfeited currency was paid to Hidalgo County for the prevention of drug abuse and for the treatment of persons with drug-related problems pursuant to the resolution dated February 26, 1991.
5. There was no real estate property seized by the Sheriff's Office.
6. All cases (1 petition filed) for property related to an offense under section 20.05, 20.06, 20.07, 43.04, 43.05 or Chapter 20A of the Penal Code was properly accounted for.
7. 880 of 881 items selected were physically identified. 1 vehicle, a 2016 Ford Fusion car was not physically identified as it was sold at the February 24, 2024 auction.
8. All Chapter 59 revenues and expenditures recorded in *LINQ* and the "Purchasing Department/Fixed Asset Division Auction Report" were reported on the Chapter 59 Asset Forfeiture Report.
9. All motor vehicles retained for use by the Sheriff's Office were properly insured.
10. There were 17 cash seizures made by the Sheriff's Office. Of the 17 cash seizures:
  - 12 certificates of deposit were opened within 72 hours of seizure as required by CCP §59.03 (c).
  - 5 certificates of deposit were opened between 1 to 2 days late. According to staff, management has met with staff to ensure the filings are made within 72 hours.

In addition, 16 petitions were filed with the District Clerk's Office. All 16 petitions were filed on or before the 30th day after the date of the seizure as required by CCP §59.04 (a).

11. Formal policies and procedures have been developed by the Sheriff's Office regarding Chapter 59 seizures and forfeitures; however, pre-numbered official receipt forms are not utilized to record and control seizures. According to staff, the Sheriff's Office is currently in the process of ordering pre-numbered official receipt forms.

### **Recommendation:**

In our opinion, the issues noted in finding 10 and 11 could be addressed by developing and implementing formal monitoring policies and procedures to ensure:

1. CDs are opened within 72 hours of seizure as required by CCP §59.03 (c); and
2. Pre-numbered forms are used to record and control seizures. The form should require the signature of the agent counting and witness verifying the seizure. In addition, the respondent's signature, if possible, should be obtained and documented on the receipt form.

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

The Honorable J.E. "Eddie" Guerra  
July 16, 2024  
Page 7 of 7

Please provide a management response to the findings noted by July 26, 2024. The Management Response Forms should be emailed to [managementresponse@auditor.co.hidalgo.tx.us](mailto:managementresponse@auditor.co.hidalgo.tx.us).

If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, please call Francisco Saenz, Internal Auditor IV, at 318-2511 ext. 4667, Karen Ramirez, Compliance Audit Supervisor, at ext. 4606, Yvonne Torres, Director of Audit Division, at ext. 4642, Reynaldo Cantu III, First Assistant Auditor, at ext. 4654, or me at ext. 4651.

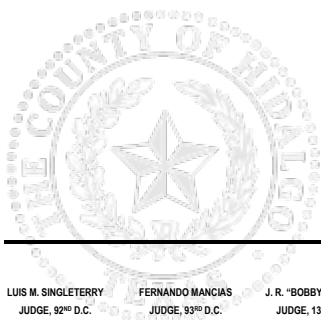
Respectfully,



Letty Chavez  
County Auditor

Enclosure: Management Response Forms

cc: Honorable Richard Cortez, County Judge  
Mr. Valde Guerra, County Executive Officer  
Mr. Kent Richardson, Assistant Attorney General  
Ms. Myra Montoya, Budget Manager II



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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY JUDGE, 92 <sup>ND</sup> D.C.	FERNANDO MANCIAS JUDGE, 93 <sup>RD</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 139 <sup>TH</sup> D.C.	ROSE GUERRA REYNA JUDGE, 206 <sup>TH</sup> D.C.	MARLA CUELLAR JUDGE, 275 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 <sup>ND</sup> D.C.	NOE GONZALEZ JUDGE, 370 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 <sup>TH</sup> D.C.	L. KENO VASQUEZ JUDGE, 398 <sup>TH</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 430 <sup>TH</sup> D.C.	RENEE R. BETANCOURT JUDGE, 449 <sup>TH</sup> D.C.	JOSE "JOE" RAMIREZ JUDGE, 464 <sup>TH</sup> D.C.	YSMAEL FONSECA JUDGE, 476 <sup>TH</sup> D.C.
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**HIDALGO COUNTY AUDITOR'S OFFICE  
INTERNAL AUDIT DIVISION  
MANAGEMENT RESPONSE FORM**

<b>AUDITEE:</b>	<u>The Honorable J.E. "Eddie" Guerra, Sheriff</u>	<b>AUDIT NO.:</b>	<u>2024-03</u>
<b>AUDIT:</b>	<u>Chapter 59 Asset Forfeiture Report YE 12-31-23</u>	<b>MANAGEMENT RESPONSE DUE:</b>	<u>July 26, 2024</u>
<b>FINDING No.:</b>	<u>1</u>	<b>RECOMMENDATION:</b>	<u>1</u>

CDs are opened within 72 hours of seizure as required by CCP §59.03 (c); and

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**Management Response (Choose One):**

                     **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**  
                      **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**  
                      **DISAGREE THAT RISK EXISTS (Specify below)**

**Management Comments (Attach additional page(s) if necessary):**

**Specify Target Date of Remedial Action (if any):**

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**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

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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)



July 17, 2024

The Honorable Toribio "Terry" Palacios, Criminal District Attorney  
Hidalgo County District Attorney's Office  
100 E. Cano, 2<sup>nd</sup> Floor  
Edinburg, Texas 78541

Re: Chapter 59 Asset Forfeiture Report YE 12-31-23 Audit No. 2024-04

Dear Mr. Palacios:

We completed an audit of HIDTA's Chapter 59 Asset Forfeiture Report by Law Enforcement Agency for the Year Ended December 31, 2023 pursuant to Code of Criminal Procedure §59.06 (g)(1) and Local Government Code §115.001 and §115.0035. The objective of the audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

### **Executive Summary:**

Based on the results of the audit, we determined that Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

### **Background:**

Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides law enforcement agencies with the authority to confiscate, forfeit, and dispose of contraband. Chapter 59 defines "contraband" as property of any nature (including real, personal, tangible, or intangible property) that is used or intended for use in the commission of certain enumerated felonies, Class A and Class B misdemeanors, or gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) §115.0035(b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035(a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

Pursuant to CCP §59.03 (c), a peace officer having custody of property must provide to the District Attorney a sworn statement that contains a schedule of the property seized, an acknowledgment that the officer has seized the property, and a list of the officer's reasons for the seizure. In addition, "not later than 72 hours after the seizure, the peace officer shall: (1) place the property under seal; (2) remove the property to a place ordered by the court; or (3) require a law enforcement agency of the state or a political subdivision to take custody of the property and move it to a proper location."

Pursuant to CCP §59.04 (a) and (b), the District Attorney must commence forfeiture proceedings by filing a notice of the seizure and intended forfeiture (petition) with the District Clerk's Office not later than the 30th day after the date of the seizure.

Pursuant to CCP §59.05 (f), the District Clerk is entitled to court costs in forfeitures to the state of an amount greater than \$2,500 as in other civil proceedings.

### **HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY JUDGE, 92<sup>nd</sup> D.C.    FERNANDO MANCIAS JUDGE, 93<sup>rd</sup> D.C.    J. R. "BOBBY" FLORES JUDGE, 139<sup>th</sup> D.C.    ROSE GUERRA REYNA JUDGE, 206<sup>th</sup> D.C.    MARLA CUELLAR JUDGE, 275<sup>th</sup> D.C.    MARIO E. RAMIREZ, JR. JUDGE, 332<sup>nd</sup> D.C.    NOE GONZALEZ JUDGE, 370<sup>th</sup> D.C. OVERSEER    LETICIA LOPEZ JUDGE, 389<sup>th</sup> D.C.    L. KENO VASQUEZ JUDGE, 398<sup>th</sup> D.C.    ISRAEL RAMON, JR. JUDGE, 430<sup>th</sup> D.C.    RENEE R. BETANCOURT JUDGE, 449<sup>th</sup> D.C.    JOSE "JOE" RAMIREZ JUDGE, 464<sup>th</sup> D.C.    YSMAEL FONSECA JUDGE, 476<sup>th</sup> D.C.

Pursuant to CCP §59.06 (a), all forfeited property is administered by the District Attorney, acting as the agent of the state, in accordance with accepted accounting practices and with the provisions of any local agreement entered into between the District Attorney and law enforcement agencies (LEAs).

Pursuant to CCP §59.06 (b), if a local agreement exists between the District Attorney and the LEA, the District Attorney may transfer the property to the LEA. In addition, CCP § 59.06 (c) states, if a local agreement exists between the District Attorney and the LEA, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items shall be deposited, after the deduction of court costs which the District Clerk is entitled, into one or more of the following funds: (1) a special fund in the county treasury for the benefit of the District Attorney's Office, to be used by the District Attorney solely for the official purposes of his office; or (2) a special fund in the county treasury if distributed to a county LEA, to be used solely for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties.

CCP §59.06 (d) states that awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to Commissioners Court. HIDTA's Chapter 59 budget for the year ended December 31, 2023 was \$572,887.10 and expenditures totaled \$567,442.76 (i.e., salaries, equipment, supplies, in state travel, training, investigative costs, facility costs, and transferred funds to County LEAs).

Pursuant to CCP §59.06 (d-3), an expenditure of proceeds received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement of the laws of the State, including an expenditure made for: (1) equipment, including vehicles, computers, firearms, protective body armor, furniture, software, uniforms, and maintenance equipment; (2) supplies, including office supplies, mobile phone and data account fees for employees, and internet services; (3) investigative and training-related travel expenses, including payment for hotel rooms, airfare, meals, rental of and fuel for a motor vehicle, and parking; (4) conferences and training expenses, including fees and materials; (5) investigative costs, including payments to informants and lab expenses; (6) crime prevention and treatment programs; (7) facility costs, including building purchases, lease payments, remodeling and renovating, maintenance, and utilities; (8) witness-related costs, including travel and security; and (9) audit costs and fees, including audit preparation and professional fees.

Pursuant to CCP §59.06 (t)(1), contraband for which forfeiture is authorized with respect to an offense under Section 20.05, 20.06, 20.07, 43.04, or 43.05 or Chapter 20A of the Penal Code should be used to provide direct victim services or to cover the costs of a contract with a local nonprofit organization to provide direct services to crime victims.

For the year ended December 31, 2023, HIDTA seized cash totaling \$122,432.00; 6 motor vehicles; and 2 jewelry. In addition, cash totaling \$267,690.74; and 4 motor vehicles were forfeited (awarded) to HIDTA.

### **Local Agreement between District Attorney's Office and HIDTA**

On February 23, 2023, the Hidalgo County District Attorney and HIDTA entered into a local agreement pursuant to CCP §59.06 (b). According to the local agreement, HIDTA is responsible for paying all court costs, attorney ad-litem fees, depositions, title searches, title policies, confidential informants, storage costs, and all other related costs in the forfeiture of vehicles and all other personal property.

*Real Estate* - Upon the sale of real estate, all costs are to be paid from the final sum received with the remaining amount to be paid 100% to HIDTA.

*Personal Property (Vehicles, jewelry, phones, etc.)* - All property is to be forfeited to HIDTA. If property is sold, proceeds from the sale of property are to be disbursed 100% to HIDTA, except for passenger vehicles (i.e., pick-up trucks, sport utility vehicles, vans, tractor trailers, etc.) that are to be used for law enforcement purposes. HIDTA is responsible for the use and upkeep of the vehicles and obtaining a certificate of title. All other seized vehicles, except those mentioned above and not used for law enforcement purposes are to be sold and proceeds disposed of in accordance with Chapter 59 of the Texas Code of Criminal Procedure.

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

All property seized, except for currency, bank accounts and negotiable instruments, shall be kept in the possession of HIDTA. HIDTA will account for all seized property in their possession until the property is disposed of by court order. Currency, bank accounts, and negotiable instruments shall be held and maintained by the District Attorney until a final disposition is ordered. All other personal property not suitable or desired for use shall be forfeited to the District Attorney and shall be sold at public auction. The proceeds after deduction of sale expenses shall be paid 100% to HIDTA. Proceeds from the sale of real, personal, tangible or intangible property shall be apportioned within thirty (30) days of sale.

*Currency* - Currency, bank accounts, and negotiable instruments are to be distributed 100% to HIDTA, after all costs have been paid.

Proceeds or property which has been awarded to the State via court order, and thereafter disbursed and divided in accordance with the agreement, may be transferred from the LEA to the State attorney upon requests, for the purposes of the State utilizing proceeds.

### **HIDTA's Procedures**

Seized currency under \$5,000.00 is counted by a HIDTA agent in the presence of a witness and the respondent(s). Funds are placed in a sealed evidence bag and immediately transported to the bank by at least two agents, if it's within the bank's normal business hours; otherwise, the funds are transported to the HIDTA Office. The following non-pre-numbered forms are prepared to document the seized cash:

- "Itemization of Money Seizure" form includes the following information: date of seizure; case file number; agent's name; the US currency, foreign currency, and checks by denomination, quantity, and total; and the signatures of the case agent and seizure custodian.
- "Hidalgo County HIDTA Task Force Receipt for Cash or Other Items" form includes the following information: the date, time, case number, description of items and signature of the seizing agent, witness, and respondent. A copy of the completed form is provided to the respondent.

If the funds cannot be counted in the presence of the respondent, the funds are placed in a sealed evidence bag and transported to HIDTA by at least two agents where it is placed in a safe pending transfer to the bank. In cases where currency is seized in an amount of \$25,000.00 or more, sealed evidence bags are taken and signed into the bank vault. For these seizures, the bank requires that HIDTA schedule an appointment with the Bank Cash Vault Services Manager. The bank employees along with at least 2 HIDTA employees unseal the evidence bags and count the currency. The count is recorded on an "Itemization of Money Seizure" form. Once the currency is counted, pursuant to CCP §59.08, the agent places the seized currency in a certificate of deposit at the county depository, Lone Star National Bank, under the name of the District Attorney's Office pending final disposition. If currency cannot be immediately deposited, the currency is safeguarded in a safe at the HIDTA Office. Seized currency is placed in a certificate of deposit within 72 hours.

Personal property is safeguarded by HIDTA until a final judgment is rendered by the court. Vehicles are maintained at Hidalgo County Sheriff's Office or other County approved location; however, most personal property (i.e., jewelry, cell phones, guns, etc.) is maintained at HIDTA's evidence room. Personal property of high value is placed in a safe. The Commander and Assistant Commander have access to the evidence room and the safe. The evidence room is under lock and key; an alarm must be deactivated to access the evidence room, and the evidence room has 24-hour surveillance cameras inside and outside the room. If an item needs to be removed from the evidence room, the item is requested from one of the three employees with access to the evidence room. Property maintained in the evidence room is clearly labeled with the case number. Once the items are awarded to HIDTA, the high value small items are declared surplus and auctioned by the assigned auctioneer. For cell phones, guns and other items, HIDTA requests that an "Order of Disposition of Gambling Paraphernalia, Prohibited Weapon, Criminal Instrument, Other Contraband, Seized Weapon, or Stolen Property" be approved and signed by the presiding District Court Judge, granting HIDTA authorization for destruction. A copy of the destruction order and photos of destroyed items are maintained in the case file.

When property is seized under CCP Chapter 59, the agent is required to complete a case file consisting of the following: intake sheet; DA's supplement report; booking sheet; DA's intake sheet; case initiation; commitment; complaint; warrants; seizure report; drug to dollar amount conversion table; evidence submission; DPS lab submission; Miranda warnings; voluntary statement of the accused; arrest report/personal history; criminal case

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

management report (i.e., *Odyssey*); defendant's criminal history; affidavit of seizing officer; asset forfeiture intake sheet; picture of the seized property; vehicle registration information and/or copy of certificate of deposit, if applicable; reports from other law enforcement agencies, etc. The agent inputs the entry of incident, arrest, and related data information into the Cardinal Tracking Badge System under a pre-assigned task force case number.

If a vehicle is forfeited to HIDTA, HIDTA's Commander determines whether the vehicle should be retained for use or auctioned. If the vehicle is retained for use, HIDTA submits the Application for Registration and Certificate of title issued under Alias for Use of Law Enforcement Vehicle (Form 62-G), Application for Texas Title and/or Registration (Form 130-U), and a Certificate of Origin for a Vehicle (certified copy of final judgment) to the Texas Department of Transportation. All HIDTA vehicles are under "Alias" and the certificate of title is not released until a formal letter is submitted to the Texas Department of Transportation requesting the deletion of said vehicle from alias registration. HIDTA requests an asset tag from the Hidalgo County Purchasing Department and insurance from Hidalgo County Safety Division. The Purchasing Department's Fixed Asset Division requires proof of insurance from the Hidalgo County Safety Division and a copy of the judgment in order to issue an asset tag for vehicles forfeited to HIDTA.

If a vehicle is not retained for use or if a vehicle previously retained for use is no longer needed, it is entered into the Asset to Surplus System by HIDTA Division Manager and the vehicle is declared surplus. Until the auction is conducted, the vehicle is safeguarded at a County approved location. In addition, a certificate of title is not obtained for vehicles not retained for use.

The Purchasing Department is responsible for conducting the sale of assets. The Purchasing Department receives the proceeds from the sale of assets from the assigned auctioneer at time of sale and prepares a "Purchasing Department/Fixed Asset Division Auction Report" that details the manner in which the auction proceeds will be distributed. The proceeds are then deposited with the Hidalgo County Treasurer.

HIDTA maintains the BADGE and the Performance Management Process (PMP). BADGE is a police records management system, used by HIDTA to document when assets are placed and removed from the evidence room. BADGE is used to document the chain of custody for items seized and maintained as evidence. The Performance Management Process (PMP) system is utilized to identify and track information about HIDTA-funded training, information and intelligence sharing, drug and asset seizures, and case support. The PMP database and BADGE work hand in hand in cooperation and synchronize the activity of the other. The Criminal Research Specialist inputs information obtained from the Badge System into the PMP database. The PMP database is reviewed monthly and randomly audited by HIDTA's Regional Office for accuracy. The Criminal Research Specialist provides monthly PMP reports and Badge System reports to HIDTA's Division Manager, who creates a schedule of seized items based on said reports/information. In addition, on a monthly basis, HIDTA's Division Manager, receives a copy of the HIDTA HB65 bank statement and balance sheet from the District Attorney's Budget Manager. Once a case has been disposed, the District Attorney's Legal Assistant from the Asset Forfeiture and Expunction Section provides a copy of the judgment to HIDTA's Division Manager, who is responsible for the preparation of the Chapter 59 Asset Forfeiture Report.

### **Agreement for Auctioneer Services**

On September 27, 2022 the Hidalgo County Commissioners Court entered into a contract with Bond & Bond Auctioneers for the provision of auctioneer services. The contract is effective from October 1, 2022 to September 30, 2025, with an option to extend for an additional two (2) one (1) year terms. There were four auctions held for the fiscal year ending December 31, 2023. The auctions were held on February 24th – 25th, April 28th, July 21st, and October 28, 2023.

### **Scope and Methodology:**

The scope of the audit was limited to a review of all seized currency and personal property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and personal property for which a final judgment was rendered and recorded in *Odyssey*, the County's justice information system, for the period of January 1, 2023 through December 31, 2023.

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

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

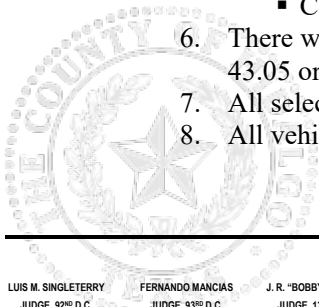
In conducting the review, the following procedures were performed:

1. Compared Chapter 59 revenue and expenditure reports generated from *LINQ*, the County's financial accounting system, and the "Purchasing Department/Fixed Asset Division Auction Report" to the Chapter 59 Asset Forfeiture Report to determine if all revenues and expenditures were reported.
2. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2023 to December 31, 2023 from *Odyssey* to determine if all seized, forfeited, and property were returned to respondents was reported on the Chapter 59 Asset Forfeiture Report.
3. Reviewed expenditures from HIDTA's Chapter 59 Forfeiture Fund to determine if expenditures were incurred for law enforcement purposes pursuant to CCP §59.06 (d-3).
4. Reviewed the affidavit prepared by the seizing officer and the certificate of deposit receipt to determine if a certificate of deposit was opened within 72 hours of seizure for the amount seized and if a petition was filed within 30 days after the date of seizure.
5. Verified on *Odyssey* if court costs were paid to the District Clerk for forfeitures to the state of an amount greater than \$2,500.00.
6. Reviewed the petitions and judgements for property related to an offense under Section 20.05, 20.06, 20.07, 43.04, or 43.05 or Chapter 20A of the Penal Code to determine if the forfeited property was properly accounted for.
7. Selected 4 vehicles and 2 jewelry that were seized and/or forfeited and not sold as of December 31, 2023 for physical identification.
8. Verified that the 6 motor vehicles forfeited and put to use by HIDTA are properly insured.

**Conclusion:**

Based on the results of the audit, we determined that Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

1. All Chapter 59 revenues and expenditures recorded in *LINQ* and the "Purchasing Department/Fixed Asset Division Auction Report" were reported on the Chapter 59 Asset Forfeiture Report.
2. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odyssey* for the period of review revealed that HIDTA had seized cash totaling \$122,432.00, 6 motor vehicles, and 2 jewelry. In addition, cash totaling \$267,690.74 and 4 motor vehicles were forfeited (awarded) to HIDTA. All items were properly reported on the Chapter 59 Asset Forfeiture Report.
3. All expenditures from the HIDTA Chapter 59 Forfeiture Fund were incurred for law enforcement purposes pursuant to CCP §59.06 (d-3).
4. All certificates of deposit, with the exception of one, were opened for the amount seized within 72 hours of seizure. In addition, all petitions were filed with the District Clerk's Office on or before the 30<sup>th</sup> day after the date of seizure as required by CCP §59.04(a) and (b).
  - A certificate of deposit for cash seized on June 1, 2024 was deposited on June 5, 2024, exceeding the 72 hours requirement pursuant to CCP §59.03 (c). According to staff, an attempt to deposit the cash within 72 hours was made; however, since the amount exceeded \$50,000, an appointment must be made with the County's depository to make the deposit and the earliest appointment was available on June 5, 2023.
5. Court costs were assessed on 3 cases. All 3 cases resulted in forfeitures in amounts greater than \$2,500.00.
  - Court costs were paid to the District Clerk for 2 cases.
  - Court costs were due/paid by the defendant for 1 case.
6. There were no petitions for property related to an offense under section 20.05, 20.06, 20.07, 43.04, or 43.05 or Chapter 20A of the Penal Code.
7. All selected vehicles (4) and jewelry (2) were physically located.
8. All vehicles retained for use by HIDTA were properly insured.



**HIDALGO COUNTY DISTRICT JUDGES**

Honorable Toribio "Terry" Palacios

July 17, 2024

Page 6 of 6

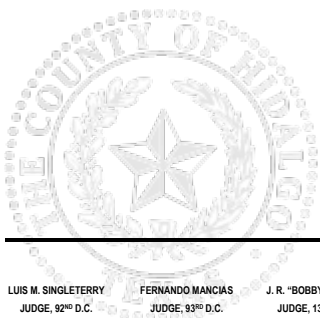
If you have any questions, please contact Enrique Leal, Internal Auditor II, at 318-2511 ext. 4641, Karen Ramirez Compliance Audit Supervisor, at ext. 4606, Yvonne Torres, Director of Audit Division, at ext. 4642, Reynaldo Cantu III, First Assistant Auditor, at ext. 4654, or me at ext. 4651.

Respectfully,



Letty Chavez  
County Auditor

cc: Honorable Richard Cortez, Hidalgo County Judge  
Mr. Valde Guerra, County Executive Officer  
Mr. Kent Richardson, Assistant Attorney General  
Mr. Juan Sifuentes, HIDTA Commander, HIDTA Task Force  
Ms. Rosie Gonzalez, Division Manager, HIDTA Task Force



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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY JUDGE, 92 <sup>ND</sup> D.C.	FERNANDO MANCIAS JUDGE, 93 <sup>RD</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 139 <sup>TH</sup> D.C.	ROSE GUERRA REYNA JUDGE, 206 <sup>TH</sup> D.C.	MARLA CUELLAR JUDGE, 275 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 <sup>ND</sup> D.C.	NOE GONZALEZ JUDGE, 370 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 <sup>TH</sup> D.C.	L. KENO VASQUEZ JUDGE, 398 <sup>TH</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 430 <sup>TH</sup> D.C.	RENEE R. BETANCOURT JUDGE, 449 <sup>TH</sup> D.C.	JOSE "JOE" RAMIREZ JUDGE, 464 <sup>TH</sup> D.C.	YSMAEL FONSECA JUDGE, 476 <sup>TH</sup> D.C.
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# COUNTY of HIDALGO



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

June 7, 2024

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

Re: Chapter 59 Asset Forfeiture Report YE 12-31-23 Audit No. 2024-05

Dear Constable Avila:

We completed an audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for the Year Ended December 31, 2023 pursuant to Code of Criminal Procedure §59.06 (g)(1) and Local Government Code §115.001 and §115.0035. The objective of the audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

### **Executive Summary:**

Based on the results of the audit, we determined that Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; however, improvements could be made to the system of internal controls for the accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures. More specifically, we noted the following:

- The policies and procedures regarding Chapter 59 seizures and forfeitures do not include procedures for determining when a forfeited vehicle or property will be put to use; and
- Pre-numbered official receipt forms were not utilized to record and control seizures.

### **Background:**

Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides law enforcement agencies with the authority to confiscate, forfeit, and dispose of contraband. Chapter 59 defines "contraband" as property of any nature (including real, personal, tangible, or intangible property) that is used or intended for use in the commission of certain enumerated felonies, Class A and Class B misdemeanors, or gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) §115.0035(b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035(a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

Pursuant to CCP §59.05 (f), the District Clerk is entitled to court costs in forfeitures to the state of an amount greater than \$2,500 as in other civil proceedings.

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

LUIS M. SINGLETERRY JUDGE, 92<sup>ND</sup> D.C.    FERNANDO MANCIAS JUDGE, 93<sup>RD</sup> D.C.    J. R. "BOBBY" FLORES JUDGE, 139<sup>TH</sup> D.C.    ROSE GUERRA REYNA JUDGE, 206<sup>TH</sup> D.C.    MARLA CUELLAR JUDGE, 275<sup>TH</sup> D.C.    MARIO E. RAMIREZ, JR. JUDGE, 332<sup>ND</sup> D.C.    NOE GONZALEZ JUDGE, 370<sup>TH</sup> D.C. OVERSEER    LETICIA LOPEZ JUDGE, 389<sup>TH</sup> D.C.    L. KENO VASQUEZ JUDGE, 398<sup>TH</sup> D.C.    ISRAEL RAMON, JR. JUDGE, 430<sup>TH</sup> D.C.    RENEE R. BETANCOURT JUDGE, 449<sup>TH</sup> D.C.    JOSE "JOE" RAMIREZ JUDGE, 464<sup>TH</sup> D.C.    YSMAEL FONSECA JUDGE, 476<sup>TH</sup> D.C.

Pursuant to CCP §59.06 (a), all forfeited property is administered by the District Attorney, acting as the agent of the state, in accordance with accepted accounting practices and with the provisions of any local agreement entered into between the District Attorney and law enforcement agencies (LEAs).

Pursuant to CCP §59.06 (b), if a local agreement exists between the District Attorney and the LEA, the District Attorney may transfer the property to the LEA. In addition, CCP § 59.06 (c) states, if a local agreement exists between the District Attorney and the LEA, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items shall be deposited, after the deduction of court costs which the District Clerk is entitled, into one or more of the following funds: (1) a special fund in the county treasury for the benefit of the District Attorney's Office, to be used by the District Attorney solely for the official purposes of his office; or (2) a special fund in the county treasury if distributed to a county LEA, to be used solely for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties.

CCP §59.06 (d) states that awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to Commissioners Court. The Constable Precinct No. 1 Chapter 59 budget for the year ended December 31, 2023 was \$66,774.10 and expenditures totaled \$21,362.27 (i.e., equipment).

Pursuant to CCP §59.06 (d-3), an expenditure of proceeds received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement of the laws of the State, including an expenditure made for: (1) equipment, including vehicles, computers, firearms, protective body armor, furniture, software, uniforms, and maintenance equipment; (2) supplies, including office supplies, mobile phone and data account fees for employees, and internet services; (3) investigative and training-related travel expenses, including payment for hotel rooms, airfare, meals, rental of and fuel for a motor vehicle, and parking; (4) conferences and training expenses, including fees and materials; (5) investigative costs, including payments to informants and lab expenses; (6) crime prevention and treatment programs; (7) facility costs, including building purchases, lease payments, remodeling and renovating, maintenance, and utilities; (8) witness-related costs, including travel and security; and (9) audit costs and fees, including audit preparation and professional fees.

Pursuant to CCP §59.06 (t)(1), contraband for which forfeiture is authorized with respect to an offense under section 20.05, 20.06, 20.7, 43.04, or 43.05 or Chapter 20A of the Penal Code should be used to provide direct victim services or to cover the costs of a contract with local nonprofit organization to provide direct services to crime victims.

For the year ended December 31, 2023, Constable Precinct No. 1 seized 5 motor vehicles and 1 motor vehicle was returned to the respondent. In addition, cash totaling \$750.00 and 6 motor vehicles were forfeited (awarded) to the Constable Precinct 1 Office.

### **Local Agreement Between District Attorney's Office and Constable Precinct No. 1**

On July 21, 2023, the Hidalgo County District Attorney and Constable Precinct No. 1 entered into a local agreement pursuant to CCP §59.06 (b). According to the local agreement, Constable Precinct No. 1 is responsible for paying all court costs, attorney ad-litem fees, depositions, title searches, title policies, confidential informants, storage costs, and all other related costs in the forfeiture of vehicles and all other personal property.

*Personal Property (Vehicles, laptops, computers, cell phones, weapons, etc...)-* If personal property, including vehicles retained by Constable Precinct No. 1 are to be sold, net proceeds from the sale of said property, after deduction of costs, are to be divided as follows: 75% to Constable Precinct No. 1 and 25% to the District Attorney.

If personal property, including vehicles that are retained by the Constable for law enforcement purposes are at any time decommissioned and then sold, net proceeds from the sale of said property, after deduction of costs, are to be divided as follows: 75% to Constable Precinct No. 1 and 25% to the District Attorney.

All property seized, except for currency, bank accounts, negotiable instruments, and jewelry, shall be kept in the possession of the Constable. The Constable shall account for all seized property in his possession until the

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

property is disposed of by court order. All other personal property, not suitable or desired for use, shall be forfeited to the District Attorney and sold at public auction. The net proceeds of said sale of said property, after deductions of sale expenses, shall be divided as follows: 75% to Constable Precinct No. 1 and 25% to the District Attorney.

Proceeds from the sale of real, personal, tangible, or intangible property subject to the agreement shall be apportioned within thirty (30) days of said sale.

### **Constable Precinct No. 1 Procedures**

The Constable Precinct No. 1 Office has formal procedures for the accounting and reporting of seizures and forfeitures. Seized funds are counted and confirmed by the seizing deputy and a credible witness. Funds are placed in the Constable Precinct No. 1 vault until deposited. A copy of the bank receipt is submitted to the District Attorney's Office along with the Asset Forfeiture Intake Sheet.

Deputy Constables are required to call a towing company to tow vehicles and/or property pending forfeiture proceedings to the County's storage site. Before releasing vehicle(s) and or property to towing company, Deputy Constables conduct a full inspection and inventory of the seized vehicle(s) and/or property. Deputy Constables are required to include photographs with seizure documents.

The following documents must be turned in to the District Attorney's Office before the 30<sup>th</sup> day after the date of the offense: Asset Forfeiture Intake Sheet, Officer Sworn Affidavit, Vehicle Registration Form, Preliminary Offense Report, Detailed Report, Complete Wrecker Inventory Form, and Intake Sheet Receipt.

Upon disposition, if the vehicle and/or property are not forfeited, the owner of the vehicle and/or property will be responsible for any and all fees accrued by the towing company. If the vehicle and/or property are awarded to the Constable, an original judgment from the Hidalgo County District Attorney's Office will be received noting any awarded vehicles and/or property. A second original judgment should be obtained for purposes of the auction of each vehicle. A log of all seized property is kept by Constable Precinct No. 1 Office, indicating the status of the property, location, and condition.

### **Agreement for Auctioneer Services**

On September 27, 2022 the Hidalgo County Commissioners Court entered into a contract with Bond & Bond Auctioneers for the provision of auctioneer services. The contract is effective from October 1, 2022 to September 30, 2025, with an option to extend for an additional two (2) one (1) year terms. There were four auctions held for the fiscal year ending December 31, 2023. The auctions were held on February 24th – 25th, April 28th, July 21st, and October 28<sup>th</sup>, 2023.

### **Scope and Methodology:**

The scope of the audit was limited to a review of all seized currency and personal property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and personal property for which a final judgment was rendered and recorded in *Odyssey*, the County's justice information system, for the period of January 1, 2023 through December 31, 2023.

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

In conducting our review, the following procedures were performed:

1. Compared Chapter 59 revenue and expenditure reports generated from *LINQ*, the County's financial accounting system, and the "Purchasing Department/Fixed Asset Division Auction Report" to the Chapter 59 Asset Forfeiture Report to determine if all revenues and expenditures were reported.
2. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2023 to December 31, 2023 from *Odyssey* to determine if all seized, forfeited, and property returned to respondents was reported on the Chapter 59 Asset Forfeiture Report.
3. Reviewed expenditures from the Constable Precinct No. 1 Chapter 59 Forfeiture Fund to determine if expenditures were incurred for law enforcement purposes pursuant to CCP §59.06 (d-3).

4. Selected 2 vehicles that were seized and/or forfeited during the reporting period and not sold for physical identification.
5. Reviewed the petitions and judgements for property forfeited to Constable Precinct No. 1 to determine if property with respect to an offense under section 20.05, 20.06, 20.7, 43.04, or 43.05 or Chapter 20A of the Penal Code was properly accounted for.
6. Reviewed written policies and procedures for the accounting and reporting of seizures and forfeitures. In addition, inquired whether seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

**Conclusion:**

Based on the results of our audit, we determined that Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; however, improvements could be made to the system of internal controls for the accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures as noted on finding 6 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.

1. All Chapter 59 revenues and expenditures recorded in *LINQ* and the "Purchasing Department/Fixed Asset Division Auction Report", were reported on the Chapter 59 Asset Forfeiture Report.
2. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odyssey* for the period of review revealed that the Constable Precinct No. 1 seized 5 motor vehicles. In addition, cash totaling \$750.00 and 6 motor vehicles were forfeited (awarded) to the Constable Precinct No. 1. Furthermore, 1 motor vehicle was returned to the respondent. All items were properly reported on the Chapter 59 Asset Forfeiture Report.
3. All expenditures from Constable Precinct No. 1 Chapter 59 Forfeiture Fund were incurred for law enforcement purposes pursuant to CCP §59.06 (d-3).
4. The 2 motor vehicles selected were physically located.
5. All petitions or judgments filed for property related to an offense under section 20.05, 20.06, 20.7, 43.04, or 43.05 or Chapter 20A of the Penal Code were properly accounted for.
6. The Constable Precinct No. 1 Office policies and procedures regarding Chapter 59 seizures and forfeitures do not include procedures for determining when a forfeited vehicle or property will be put to use. In addition, pre-numbered official receipt forms were not utilized to record and control seizures.

**Recommendation:**

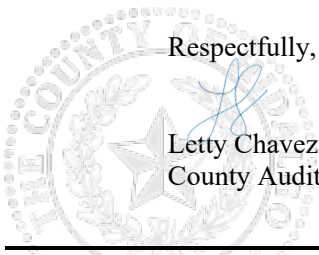
In our opinion, the issues noted in finding 6 can be addressed by revising the policies and procedures to address when a forfeited vehicle or property will be put to use and that all seizures are recorded and by developing a pre-numbered form to record and control seizures. The form should require the signature of the agent counting and witness verifying the seizure. In addition, the respondent's signature, if possible, should be obtained and documented on the receipt form.

Please provide a management response to the finding noted above by June 19, 2024. The Management Response Form should be emailed to [managementresponse@auditor.co.hidalgo.tx.us](mailto:managementresponse@auditor.co.hidalgo.tx.us).

If you have any questions, please contact Alejandro Torres, Internal Auditor III, at 318-2511 ext. 4644, Karen Ramirez, Compliance Audit Supervisor, at ext. 4606, Yvonne Torres, Director of Audit Division, at ext. 4642, Reynaldo Cantu III, First Assistant Auditor, at ext. 4654, or me at ext. 4651.

Respectfully,

Letty Chavez  
County Auditor



**HIDALGO COUNTY DISTRICT JUDGES**

Enclosure: Management Reponse Form

cc: Honorable Richard Cortez, County Judge  
Mr. Valde Guerra, County Executive Officer  
Mr. Kent Richardson, Assistant Attorney General  
Mr. Joe Espinosa, Chief Deputy, Constable Precinct No. 1



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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY JUDGE, 92 <sup>ND</sup> D.C.	FERNANDO MANCIAS JUDGE, 93 <sup>RD</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 139 <sup>TH</sup> D.C.	ROSE GUERRA REYNA JUDGE, 206 <sup>TH</sup> D.C.	MARLA CUELLAR JUDGE, 275 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 <sup>ND</sup> D.C.	NOE GONZALEZ JUDGE, 370 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 <sup>TH</sup> D.C.	L. KENO VASQUEZ JUDGE, 398 <sup>TH</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 430 <sup>TH</sup> D.C.	RENEE R. BETANCOURT JUDGE, 449 <sup>TH</sup> D.C.	JOSE "JOE" RAMIREZ JUDGE, 464 <sup>TH</sup> D.C.	YSMAEL FONSECA JUDGE, 476 <sup>TH</sup> D.C.
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# COUNTY of HIDALGO

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



June 10, 2024

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

Re: Chapter 59 Asset Forfeiture Report YE 12-31-23 Audit No. 2024-06

Dear Constable Cantu:

We completed an audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for the Year Ended December 31, 2023 pursuant to Code of Criminal Procedure §59.06 (g)(1) and Local Government Code §115.001 and §115.0035. The objective of the audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

### **Executive Summary:**

Based on the results of the audit, we determined that Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; however, improvements could be made to the system of internal controls for the accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures. More specifically, we noted the policies and procedures regarding Chapter 59 seizures and forfeitures do not include policies for determining when a forfeited vehicle or property will be put to use, disposed of, or sold at auction.

### **Background:**

Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides law enforcement agencies with the authority to confiscate, forfeit, and dispose of contraband. Chapter 59 defines "contraband" as property of any nature (including real, personal, tangible, or intangible property) that is used or intended for use in the commission of certain enumerated felonies, Class A and Class B misdemeanors, or gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) §115.0035(b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035(a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

Pursuant to CCP §59.05 (f), the District Clerk is entitled to court costs in forfeitures to the state of an amount greater than \$2,500 as in other civil proceedings.

Pursuant to CCP §59.06 (a), all forfeited property is administered by the District Attorney, acting as the agent of the state, in accordance with accepted accounting practices and with the provisions of any local agreement entered into between the District Attorney and law enforcement agencies (LEAs).

Pursuant to CCP §59.06 (b), if a local agreement exists between the District Attorney and the LEA, the District Attorney may transfer the property to the LEA. In addition, CCP § 59.06 (c) states, if a local agreement exists

### **HIDALGO COUNTY DISTRICT JUDGES**

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between the District Attorney and the LEA, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items shall be deposited, after the deduction of court costs which the District Clerk is entitled, into one or more of the following funds: (1) a special fund in the county treasury for the benefit of the District Attorney's Office, to be used by the District Attorney solely for the official purposes of his office; or (2) a special fund in the county treasury if distributed to a county LEA, to be used solely for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties.

CCP §59.06 (d) states that awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to Commissioners Court. A budget was not submitted to Commissioners Court and expenditures were not incurred for the year ended December 31, 2023.

Pursuant to CCP §59.06 (d-3), an expenditure of proceeds received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement of the laws of the State, including an expenditure made for: (1) equipment, including vehicles, computers, firearms, protective body armor, furniture, software, uniforms, and maintenance equipment; (2) supplies, including office supplies, mobile phone and data account fees for employees, and internet services; (3) investigative and training-related travel expenses, including payment for hotel rooms, airfare, meals, rental of and fuel for a motor vehicle, and parking; (4) conferences and training expenses, including fees and materials; (5) investigative costs, including payments to informants and lab expenses; (6) crime prevention and treatment programs; (7) facility costs, including building purchases, lease payments, remodeling and renovating, maintenance, and utilities; (8) witness-related costs, including travel and security; and (9) audit costs and fees, including audit preparation and professional fees.

Pursuant to CCP §59.06 (t)(1), contraband for which forfeiture is authorized with respect to an offense under section 20.05, 20.06, 20.7, 43.04, or 43.05 or Chapter 20A of the Penal Code should be used to provide direct victim services or to cover the costs of a contract with local nonprofit organization to provide direct services to crime victims.

For the year ended December 31, 2023, the Constable Precinct No. 2 Office had no seizures or forfeitures.

### **Local Agreement Between District Attorney's Office and Constable Precinct No. 2**

On January 17, 2023, the Hidalgo County District Attorney and Constable Precinct No. 2 entered into a local agreement pursuant to CCP §59.06 (b). According to the local agreement, Constable Precinct No. 2 is responsible for paying all court costs, attorney ad-litem fees, depositions, title searches, title policies, confidential informants, storage costs, and all other related costs in the forfeiture of vehicles and all other personal property.

*Personal Property (Vehicles, laptops, computers, cell phones, weapons, etc...)-* If personal property, including vehicles retained by Constable Precinct No. 2 are to be sold, net proceeds from the sale of said property, after deduction of costs, are to be divided as follows: 75% to Constable Precinct No. 2 and 25% to the District Attorney.

If personal property, including vehicles that are retained by the Constable for law enforcement purposes are at any time decommissioned and then sold, net proceeds from the sale of said property, after deduction of costs, are to be divided as follows: 75% to Constable Precinct No. 2 and 25% to the District Attorney.

All property seized, except for currency, bank accounts, negotiable instruments, and jewelry, shall be kept in the possession of the Constable. The Constable shall account for all seized property in his possession until the property is disposed of by court order.

All other personal property, not suitable or desired for use, shall be forfeited to the District Attorney and sold at public auction. The net proceeds of said sale of said property, after deductions of sale expenses, shall be divided as follows: 60% to Constable Precinct No. 2 and 40% to the District Attorney.

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

Proceeds from the sale of real, personal, tangible, or intangible property subject to the agreement shall be apportioned within thirty (30) days of said sale.

### **Constable Precinct No. 2 Procedures**

The Constable Precinct No. 2 Office has formal procedures for the accounting and reporting of seizures and forfeitures. Deputies requesting to initiate seizure and forfeiture of vehicles, property, and/or currency will forward all required documents to the designated Supervisor for review and approval. Once approved, the deputy submits the file to the District Attorney's Office Civil Forfeiture Division.

Due to the expenses related to forfeiture proceedings, the following values of the described property and types are used as a guideline when considering seizure: vehicles \$5,000, currency \$5,000, and real property \$20,000. Items such as jewelry, household items, electronics, etc., shall be in an aggregate amount value not less than \$3,000 per case.

Motor vehicles seized will be treated as evidence. The vehicles are towed to a designated storage facility. All currency seized is deposited into the designated account set forth by the Hidalgo County District Attorney's Office on the same day of seizure, if possible. In the event this is not possible, the currency is properly sealed and secured in a safe designated by the Supervisor and deposited on the next business day.

The following documents are used by the Constable Precinct No. 2 Office to document seizures: 1.) a detailed report describing the circumstances of the seizure, 2.) asset forfeiture cover sheet, 3.) offense report, 4.) affidavits and search warrants, 5.) vehicle impound sheet, if applicable, 6.) DMV vehicle registration, 7.) arrest probable cause affidavit, 8.) receipt of property seizure, 9.) bank deposit slip, if applicable, 10.) seizure affidavit, 11.) criminal history of all parties claiming interest in item, 12.) mechanic vehicle review sheet, 13.) NADAR or Kelly Blue Book value, and 14.) photographs of items. A pre-numbered receipt/form "Receipts for Cash or Other items" was implemented by Constable Precinct No. 2.

### **Scope and Methodology:**

The scope of the audit was limited to a review of all seized currency and personal property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and personal property for which a final judgment was rendered and recorded in *Odyssey*, the County's justice information system, for the period of January 1, 2023 through December 31, 2023.

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

In conducting the review, the following procedures were performed:

1. Compared Chapter 59 revenue and expenditure reports generated from *LINQ*, the County's financial accounting system, and the "Purchasing Department/Fixed Asset Division Auction Report" to the Chapter 59 Asset Forfeiture Report to determine if all revenues and expenditures were reported.
2. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2023 to December 31, 2023 from *Odyssey* to determine if all seized, forfeited, and property returned to respondents was reported on the Chapter 59 Asset Forfeiture Report.
3. Reviewed expenditures from the Constable Precinct No. 2 Chapter 59 Forfeiture Fund to determine if expenditures were incurred for law enforcement purposes pursuant to CCP §59.06 (d-3).
4. Reviewed whether seizures were promptly recorded and controlled by using pre-numbered official receipt forms.
5. Reviewed written policies and procedures for the accounting and reporting of seizures and forfeitures.

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

**Conclusion:**

Based on the results of the audit, we determined that Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; however, improvements could be made to the system of internal controls for the accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures as noted on finding number 5 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.

1. All Chapter 59 revenues and expenditures recorded in *LINQ* and the "Purchasing Department/Fixed Asset Division Auction Report", were reported on the Chapter 59 Asset Forfeiture Report.
2. A review of the "Cases filed" and "Cases disposed" index reports generated from Odyssey for the period of review revealed that the Constable Precinct No. 2 had no seizures or forfeitures.
3. There were no expenditures incurred from the Constable Precinct No. 2 Chapter 59 Forfeiture Fund.
4. The pre-numbered "Receipt for Cash or Other Items" form was implemented to promptly record and control seizures.
5. The Constable Precinct No. 2 Office policies and procedures regarding Chapter 59 seizures and forfeitures do not include policies for determining when a forfeited vehicle or property will be put to use, disposed of, or sold at auction.


**Recommendation:**

In our opinion, the issue identified in finding number 5 could be addressed by updating the policies and procedures to include policies for determining when a forfeited vehicle or property will be put to use, disposed of, or sold at auction.

Please provide a management response to the finding noted above by June 19, 2024. The Management Response Form should be emailed to [managementresponse@auditor.co.hidalgo.tx.us](mailto:managementresponse@auditor.co.hidalgo.tx.us).

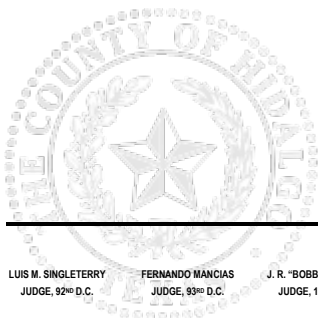
If you have any questions, please contact Alejandro Torres, Internal Auditor III, at 318-2511, ext. 4644, Karen Ramirez, Compliance Audit Supervisor, at ext. 4606, Yvonne Torres, Director of Audit Division, at ext. 4642, Reynaldo Cantu III, First Assistant Auditor, at ext. 4654, or me at ext. 4651.

Respectfully,

  
Letty Chavez  
County Auditor

Enclosure: Management Response Form

cc: Honorable Richard Cortez, County Judge  
Mr. Valde Guerra, County Executive Officer  
Mr. Kent Richardson, Assistant Attorney General  
Mr. Fernando Gaitan, Chief Deputy, Constable Precinct No. 2



**HIDALGO COUNTY DISTRICT JUDGES**

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# COUNTY of HIDALGO

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June 7, 2024

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

Re: Chapter 59 Asset Forfeiture Report YE 12-31-23 Audit No. 2024-07

Dear Constable Gallardo:

We completed an audit of the Chapter 59 Asset Forfeiture Report by Law Enforcement Agency for the Year Ended December 31, 2023 pursuant to Code of Criminal Procedure §59.06 (g)(1) and Local Government Code §115.001 and §115.0035. The objective of the audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

### **Executive Summary:**

Based on the results of the audit, we determined that Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

### **Background:**

Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides law enforcement agencies with the authority to confiscate, forfeit, and dispose of contraband. Chapter 59 defines "contraband" as property of any nature (including real, personal, tangible, or intangible property) that is used or intended for use in the commission of certain enumerated felonies, Class A and Class B misdemeanors, or gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) §115.0035(b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035(a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

Pursuant to CCP §59.05 (f), the District Clerk is entitled to court costs in forfeitures to the state of an amount greater than \$2,500 as in other civil proceedings.

Pursuant to CCP §59.06 (a), all forfeited property is administered by the District Attorney, acting as the agent of the state, in accordance with accepted accounting practices and with the provisions of any local agreement entered into between the District Attorney and law enforcement agencies (LEAs).

Pursuant to CCP §59.06 (b), if a local agreement exists between the District Attorney and the LEA, the District Attorney may transfer the property to the LEA. In addition, CCP § 59.06 (c) states, if a local agreement exists between the District Attorney and the LEA, all money, securities, negotiable instruments, stocks or bonds, or

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

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things of value, or proceeds from the sale of those items shall be deposited, after the deduction of court costs which the District Clerk is entitled, into one or more of the following funds: (1) a special fund in the county treasury for the benefit of the District Attorney's Office, to be used by the District Attorney solely for the official purposes of his office; or (2) a special fund in the county treasury if distributed to a county LEA, to be used solely for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties.

CCP §59.06 (d) states that awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to Commissioners Court. The Constable Precinct No. 3 Chapter 59 budget for the year ended December 31, 2023 was \$28,570.40 and expenditures totaled \$15,627.87 (i.e., equipment and supplies.)

Pursuant to CCP §59.06 (d-3), an expenditure of proceeds received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement of the laws of the State, including an expenditure made for: (1) equipment, including vehicles, computers, firearms, protective body armor, furniture, software, uniforms, and maintenance equipment; (2) supplies, including office supplies, mobile phone and data account fees for employees, and internet services; (3) investigative and training-related travel expenses, including payment for hotel rooms, airfare, meals, rental of and fuel for a motor vehicle, and parking; (4) conferences and training expenses, including fees and materials; (5) investigative costs, including payments to informants and lab expenses; (6) crime prevention and treatment programs; (7) facility costs, including building purchases, lease payments, remodeling and renovating, maintenance, and utilities; (8) witness-related costs, including travel and security; and (9) audit costs and fees, including audit preparation and professional fees.

Pursuant to CCP §59.06 (t)(1), contraband for which forfeiture is authorized with respect to an offense under section 20.05, 20.06, 20.07, 43.04, or 43.05 or Chapter 20A of the Penal Code should be used to provide direct victim services or to cover the costs of a contract with a local nonprofit organization to provide direct services to crime victims.

For the year ended December 31, 2023, the Constable Precinct No. 3 had no seizures or forfeitures.

### **Local Agreement between District Attorney's Office and Constable Precinct No. 3**

On February 3, 2023, the Hidalgo County District Attorney and Constable Precinct No. 3 entered into a local agreement pursuant to CCP §59.06 (b). According to the local agreement, Constable Precinct No. 3 is responsible for paying all court costs, attorney ad-litem fees, depositions, title searches, title policies, confidential informants, storage costs, and all other related costs in the forfeiture of vehicles and all other personal property.

*Personal Property (Vehicles, laptops, computers, cell phones, weapons, etc...)-* If personal property, including vehicles retained by Constable Precinct No. 3 are to be sold, net proceeds from the sale of said property, after deduction of costs, are to be divided as follows: 75% to Constable Precinct No. 3 and 25% to the District Attorney.

If personal property, including vehicles that are retained by the Constable for law enforcement purposes are at any time decommissioned and then sold, net proceeds from the sale of said property, after deduction of costs, are to be divided as follows: 75% to Constable Precinct No. 3 and 25% to the District Attorney.

All property seized, except for currency, bank accounts, negotiable instruments, and jewelry, shall be kept in the possession of the Constable. The Constable shall account for all seized property in his possession until the property is disposed of by court order. All other personal property, not suitable or desired for use, shall be forfeited to the District Attorney and sold at public auction. The net proceeds of said sale of said property, after deductions of sale expenses, shall be divided as follows: 60% to Constable Precinct No. 3 and 40% to the District Attorney.

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

Proceeds from the sale of real, personal, tangible, or intangible property subject to the agreement shall be apportioned within thirty (30) days of said sale.

### **Constable Precinct No. 3 Procedures**

All seized currency, if possible, is counted by a minimum of two (2) deputies in the presence of a witness and the respondent(s), if possible. Funds are placed in a sealed evidence bag and immediately transported to the bank by at least two deputies, if it's within the bank's normal business hours; otherwise, the funds are transported to the Constable Precinct 3 Office. The following forms are prepared to document the seized cash:

- "Itemization of Money Seizure" is a non-pre-numbered form that includes the following information: date of seizure; case file number; deputy's name; the US currency, foreign currency, and checks by denomination, quantity, and total; and the signatures of the case deputy and seizure custodian.
- "Hidalgo County Constable Precinct 3 Receipt for Cash or Other Items" is a pre-numbered form that includes the following information: the date, time, case number, description of items and signature of the seizing deputy, witness, and respondent. A copy of the completed form is provided to the respondent.

If the funds cannot be counted in the presence of the respondent, the funds are placed in a sealed evidence bag and transported to the Constable Precinct 3 Office by at least two deputies where it is placed in a safe pending transfer to the bank. In cases where currency is seized in an amount of \$25,000.00 or more, sealed evidence bags are taken and signed into the bank vault. For these seizures, the bank requires that Constable Precinct 3 schedule an appointment with the Bank Cash Vault Services Manager. The bank employees along with at least two (2) Constable Precinct 3 employees unseal the evidence bags and count the currency. The count is recorded on an "Itemization of Money Seizure" form. Once the currency is counted, pursuant to CCP §59.08, the deputy places the seized currency in a certificate of deposit at the county depository, Lone Star National Bank, under the name of the Hidalgo County Constable Precinct 3 Department pending final disposition. If currency cannot be immediately deposited, the currency is safeguarded in a safe at the Constable Precinct 3 Office. Seized proceeds are placed in a certificate of deposit within 72 hours.

Personal property is safeguarded by Constable Precinct 3 until a final judgment is rendered by the court. Vehicles are maintained at the Constable Precinct 3 Office; however, most personal property (i.e., jewelry, cell phones, guns, etc.) is maintained at the Constable Precinct 3's evidence room. Personal property of high value is placed in a safe. The Chief Deputy and two (2) Sergeants have access to the evidence room and the safe. Once the evidence is ready to be placed in the Evidence Vault, a log is filled out with the deputy's name and badge number; date and time of seizure; case file number; description of items; and the chain of custody must be filled out for placement. The evidence room is under lock and key; has 24 hour surveillance cameras outside the room. If an item needs to be removed from the evidence room, the item is requested from one of the three employees with access to the evidence room. Property maintained in the evidence room is clearly labeled with the case number. Once the items are awarded to Constable Precinct 3, the high value small items are declared surplus and auctioned by the Hidalgo County Auctioneer. For cell phones, guns and other items, Constable Precinct 3 requests that an "Order of Disposition of Gambling Paraphernalia, Prohibited Weapon, Criminal Instrument, Other Contraband, Seized Weapon, or Stolen Property" be approved and signed by the presiding District Court Judge, granting Constable Precinct 3 authorization for destruction. A copy of the destruction order and photos of destroyed items are maintained in the case file.

When property is seized under CCP Chapter 59, the deputy is required to complete a case file consisting of the following: intake sheet; Constable Precinct 3's supplement report; booking sheet; Constable Precinct 3's intake sheet; case initiation; commitment; complaint; warrants; seizure report; drug to dollar amount conversion table; evidence submission; DPS lab submission; Miranda warnings; voluntary statement of the accused; arrest report/personal history; criminal case management report (i.e, Odyssey); defendant's criminal history; affidavit of seizing deputy; asset forfeiture intake sheet; picture of the seized property; vehicle registration information and/or copy of certificate of deposit, if applicable; reports from other law enforcement agencies, etc.

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

If a vehicle is forfeited to Constable Precinct 3, Constable Gallardo or the designee determine whether the vehicle should be put in use for law enforcement purposes or auctioned. If the vehicle is retained for law enforcement purposes, Constable Precinct 3 submits the Application for Registration and Certificate of title issued under Alias for Use of Law Enforcement Vehicle (Form 62-G), Application for Texas Certificate of Title (Form 130-U), and a Certificate of Origin for a Vehicle (certified copy of final judgment) to the Texas Department of Transportation. All Constable Precinct 3 court-awarded vehicles are under "Alias" and the certificate of title is not released until a formal letter is submitted to the Texas Department of Transportation requesting the deletion of said vehicle from alias registration. Constable Precinct 3 requests an asset tag from the Hidalgo County Purchasing Department and insurance from Hidalgo County Safety Division. The Purchasing Department's Fixed Asset Division requires proof of insurance from the Hidalgo County Safety Division and a copy of the judgment in order to issue an asset tag for vehicles forfeited to Constable Precinct 3.

If a vehicle is not placed in use or if a vehicle previously put to use is no longer needed, a transfer form is prepared by Chief Deputy or his designee and the vehicle is declared surplus. Until an auction is conducted, the vehicle is safeguarded at the Constable Precinct 3 Office. In addition, a certificate of title is not obtained for vehicles not placed in use.

### **Scope and Methodology:**

The scope of the audit was limited to a review of all seized currency and personal property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and personal property for which a final judgment was rendered and recorded in *Odyssey*, the County's justice information system, for the period of January 1, 2023 through December 31, 2023.

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

In conducting the audit, the following procedures were performed:

1. Compared Chapter 59 revenue and expenditure reports generated from *LINQ*, the County's financial accounting system, and the "Purchasing Department/Fixed Asset Division Auction Report" to the Chapter 59 Asset Forfeiture Report to determine if all revenues and expenditures were reported.
2. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2023 to December 31, 2023 from *Odyssey* to determine if all seized, forfeited, and property returned to respondents was reported on the Chapter 59 Asset Forfeiture Report.
3. Reviewed expenditures from the Constable Precinct No. 3 Chapter 59 Forfeiture Fund to determine if expenditures were incurred for law enforcement purposes pursuant to CCP §59.06 (d-3).
4. Reviewed written policies and procedures for the accounting and reporting of seizures and forfeitures. In addition, inquired whether seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

### **Conclusion:**

Based on the results of the audit, we determined that Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

1. All Chapter 59 revenues and expenditures recorded in *LINQ* and the "Purchasing Department/Fixed Asset Division Auction Report" were reported on the Chapter 59 Asset Forfeiture Report.
2. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odyssey* for the period of review revealed that the Constable Precinct No. 3 had no seizures or forfeitures.
3. All expenditures from Constable Precinct No. 3 Chapter 59 Forfeiture Fund were incurred for law enforcement purposes pursuant to CCP §59.06 (d-3).

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

The Honorable Lazaro Gallardo

June 7, 2024

Page 5 of 5

4. Formal policies and procedures have been developed and implemented by the Constable Precinct No. 3 Office regarding Chapter 59 seizures and forfeitures. In addition, pre-numbered official receipt forms were utilized to record and control seizures.

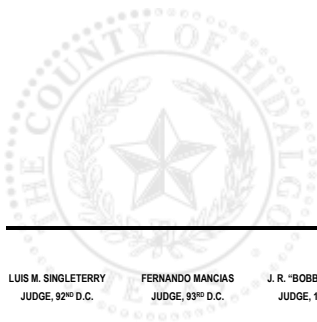
If you have any questions, please contact Alejandro Torres, Internal Auditor III, at 318-2511 ext. 4644, Karen Ramirez, Compliance Audit Supervisor, ext. 4606, Yvonne Torres, Director of Audit Division, at ext. 4642, Reynaldo Cantu III, First Assistant Auditor, at ext. 4654, or me at 4651.

Respectfully,



Letty Chavez  
County Auditor

cc: Honorable Richard Cortez, County Judge  
Mr. Valde Guerra, County Executive Officer  
Mr. Kent Richardson, Assistant Attorney General



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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY JUDGE, 92 <sup>ND</sup> D.C.	FERNANDO MANCIAS JUDGE, 93 <sup>RD</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 139 <sup>TH</sup> D.C.	ROSE GUERRA REYNA JUDGE, 206 <sup>TH</sup> D.C.	MARLA CUELLAR JUDGE, 275 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 <sup>ND</sup> D.C.	NOE GONZALEZ JUDGE, 370 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 <sup>TH</sup> D.C.	L. KENO VASQUEZ JUDGE, 398 <sup>TH</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 430 <sup>TH</sup> D.C.	RENEE R. BETANCOURT JUDGE, 449 <sup>TH</sup> D.C.	JOSE "JOE" RAMIREZ JUDGE, 464 <sup>TH</sup> D.C.	YSMAEL FONSECA JUDGE, 476 <sup>TH</sup> D.C.
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# COUNTY of HIDALGO

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



June 5, 2024

The Honorable Atanacio Gaitan, Constable  
Hidalgo County Precinct No. 4  
1212 S. 25<sup>th</sup> Ave., Suite B  
Edinburg, TX 78542

Re: Chapter 59 Asset Forfeiture Report YE 12-31-23 Audit No. 2024-08

Dear Constable Gaitan:

We completed an audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for the Year Ended December 31, 2023 pursuant to Code of Criminal Procedure §59.06 (g)(1) and Local Government Code §115.001 and §115.0035. The objective of the audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

### **Executive Summary:**

Based on the results of the audit, we determined that Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; however, improvements could be made to the system of internal controls for the accounting of Chapter 59 seizures. More specifically we noted the following:

- The Constable Precinct No. 4 policies and procedures regarding Chapter 59 seizures and forfeitures do not include procedures for cash seizures; and
- Pre-numbered official receipt forms were not utilized to record and control seizures.

### **Background:**

Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides law enforcement agencies with the authority to confiscate, forfeit, and dispose of contraband. Chapter 59 defines "contraband" as property of any nature (including real, personal, tangible, or intangible property) that is used or intended for use in the commission of certain enumerated felonies, Class A and Class B misdemeanors, or gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) §115.0035(b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035(a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

Pursuant to CCP §59.05 (f), the District Clerk is entitled to court costs in forfeitures to the state of an amount greater than \$2,500 as in other civil proceedings.

Pursuant to CCP §59.06 (a), all forfeited property is administered by the District Attorney, acting as the agent of the state, in accordance with accepted accounting practices and with the provisions of any local agreement entered into between the District Attorney and law enforcement agencies (LEAs).

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

LUIS M. SINGLETERRY JUDGE, 92<sup>nd</sup> D.C.      FERNANDO MANCIAS JUDGE, 93<sup>rd</sup> D.C.      J. R. "BOBBY" FLORES JUDGE, 139<sup>th</sup> D.C.      ROSE GUERRA REYNA JUDGE, 206<sup>th</sup> D.C.      MARLA CUELLAR JUDGE, 275<sup>th</sup> D.C.      MARIO E. RAMIREZ, JR. JUDGE, 332<sup>nd</sup> D.C.      NOE GONZALEZ JUDGE, 370<sup>th</sup> D.C. OVERSEER      LETICIA LOPEZ JUDGE, 389<sup>th</sup> D.C.      L. KENO VASQUEZ JUDGE, 398<sup>th</sup> D.C.      ISRAEL RAMON, JR. JUDGE, 430<sup>th</sup> D.C.      RENEE R. BETANCOURT JUDGE, 449<sup>th</sup> D.C.      JOSE "JOE" RAMIREZ JUDGE, 464<sup>th</sup> D.C.      YSMAEL FONSECA JUDGE, 476<sup>th</sup> D.C.

Pursuant to CCP §59.06 (b), if a local agreement exists between the District Attorney and the LEA, the District Attorney may transfer the property to the LEA. In addition, CCP § 59.06 (c) states, if a local agreement exists between the District Attorney and the LEA, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items shall be deposited, after the deduction of court costs which the District Clerk is entitled, into one or more of the following funds: (1) a special fund in the county treasury for the benefit of the District Attorney's Office, to be used by the District Attorney solely for the official purposes of his office; or (2) a special fund in the county treasury if distributed to a county LEA, to be used solely for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties.

CCP §59.06 (d) states that awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to Commissioners Court. The Constable Precinct No. 4 Chapter 59 budget for the year ended December 31, 2023 was \$261,274.96 and expenditures totaled \$41,778.19 (i.e., equipment, in-state travel, and training fees).

Pursuant to CCP §59.06 (d-3), an expenditure of proceeds received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement of the laws of the State, including an expenditure made for: (1) equipment, including vehicles, computers, firearms, protective body armor, furniture, software, uniforms, and maintenance equipment; (2) supplies, including office supplies, mobile phone and data account fees for employees, and internet services; (3) investigative and training-related travel expenses, including payment for hotel rooms, airfare, meals, rental of and fuel for a motor vehicle, and parking; (4) conferences and training expenses, including fees and materials; (5) investigative costs, including payments to informants and lab expenses; (6) crime prevention and treatment programs; (7) facility costs, including building purchases, lease payments, remodeling and renovating, maintenance, and utilities; (8) witness-related costs, including travel and security; and (9) audit costs and fees, including audit preparation and professional fees.

Pursuant to CCP §59.06 (t)(1), contraband for which forfeiture is authorized with respect to an offense under section 20.05, 20.06, 20.7, 43.04, or 43.05 or Chapter 20A of the Penal Code should be used to provide direct victim services or to cover the costs of a contract with local nonprofit organization to provide direct services to crime victims.

For the year ended December 31, 2023, the Constable Precinct No. 4 had no seizures or forfeitures.

#### **Local Agreement Between District Attorney's Office and Constable Precinct No. 4**

On February 6, 2023, the Hidalgo County District Attorney and Constable Precinct No. 4 entered into a local agreement pursuant to CCP §59.06 (b). According to the local agreement, Constable Precinct No. 4 is responsible for paying all court costs, attorney ad-litem fees, depositions, title searches, title policies, confidential informants, storage costs, and all other related costs in the forfeiture of vehicles and all other personal property.

Personal Property (Vehicles, laptops, computers, cell phones, weapons, etc.)- If personal property, including vehicles retained by Constable Precinct No. 4 are to be sold, net proceeds from the sale of said property, after deduction of costs, are to be divided as follows: 75% to Constable Precinct No. 4 and 25% to the District Attorney.

If personal property, including vehicles that are retained by the Constable for law enforcement purposes are at any time decommissioned and then sold, net proceeds from the sale of said property, after deduction of costs, are to be divided as follows: 75% to Constable Precinct No. 4 and 25% to the District Attorney.

All property seized, except for currency, bank accounts, negotiable instruments, and jewelry, shall be kept in the possession of the Constable. The Constable shall account for all seized property in his possession until the

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

property is disposed of by court order. All other personal property, not suitable or desired for use, shall be forfeited to the District Attorney and sold at public auction. The net proceeds of said sale of said property, after deductions of sale expenses, shall be divided as follows: 60% to Constable Precinct No. 4 and 40% to the District Attorney.

Proceeds from the sale of real, personal, tangible, or intangible property subject to the agreement shall be apportioned within thirty (30) days of said sale.

### **Constable Precinct No. 4 Procedures**

The Constable Precinct No. 4 Office has formal procedures for the seizure and forfeiture of personal property; however, formal policies and procedures to provide direction and reference to officers seizing cash have not been established. In addition, pre-numbered official receipt forms were not utilized to record and control seizures.

Deputy Constables are required to call a towing company to tow and store vehicles and/or property pending forfeiture proceedings to the County's storage site. Before releasing vehicle(s) and or property to towing company, Deputy Constables conduct a full inspection and inventory of the seized vehicle(s) and/or property. Deputy Constables are required to include photographs with seizure documents.

The following forms must be turned in to the District Attorney's Office before the 30 days after the date of the offense: Asset Forfeiture Intake Sheet; Officer Sworn Affidavit; Vehicle Registration Form; Preliminary Offense Report; Detailed Report; Complete Wrecker Inventory Form; and Intake Sheet Receipt.

A log of all seized property is kept by the Constable Precinct No. 4 Office. The Log will indicate the status of the property, location and condition.

If a forfeited vehicle is put to use by the agency, an application for certificate of title, along with a copy of the final judgment, is submitted to the Motor Vehicle Department for the forfeited vehicle(s). The original title is sent to the Purchasing Department Fixed Asset Division to obtain an asset tag and a copy is maintained on file. Insurance coverage is also requested for all vehicles placed in use from the Hidalgo County Safety Division. Proof of insurance is sent to the Purchasing Department.

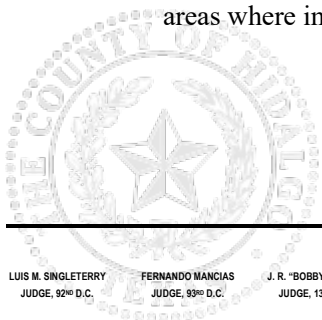
### **Agreement for Auctioneer Services**

On September 27, 2022 the Hidalgo County Commissioners Court entered into a contract with Bond & Bond Auctioneers for the provision of auctioneer services. The contract is effective from October 1, 2022 to September 30, 2025, with an option to extend for an additional two (2) one (1) year terms. There were four auctions held for the fiscal year ending December 31, 2023. The auctions were held on February 24th – 25th, April 28th, July 21st, and October 28th, 2023.

### **Scope and Methodology:**

The scope of the audit was limited to a review of all seized currency and personal property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and personal property for which a final judgment was rendered and recorded in *Odyssey*, the County's justice information system, for the period of January 1, 2023 through December 31, 2023.

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



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

LUIS M. SINGLETERRY JUDGE, 92<sup>ND</sup> D.C.    FERNANDO MANCIAS JUDGE, 93<sup>RD</sup> D.C.    J. R. "BOBBY" FLORES JUDGE, 139<sup>TH</sup> D.C.    ROSE GUERRA REYNA JUDGE, 206<sup>TH</sup> D.C.    MARLA CUELLAR JUDGE, 275<sup>TH</sup> D.C.    MARIO E. RAMIREZ, JR. JUDGE, 332<sup>ND</sup> D.C.    NOE GONZALEZ JUDGE, 370<sup>TH</sup> D.C. OVERSEER    LETICIA LOPEZ JUDGE, 389<sup>TH</sup> D.C.    L. KENO VASQUEZ JUDGE, 398<sup>TH</sup> D.C.    ISRAEL RAMON, JR. JUDGE, 430<sup>TH</sup> D.C.    RENEE R. BETANCOURT JUDGE, 449<sup>TH</sup> D.C.    JOSE "JOE" RAMIREZ JUDGE, 464<sup>TH</sup> D.C.    YSMAEL FONSECA JUDGE, 476<sup>TH</sup> D.C.

In conducting the review, the following procedures were performed:

1. Compared Chapter 59 revenue and expenditure reports generated from *LINQ*, the County's financial accounting system, and the "Purchasing Department/Fixed Asset Division Auction Report" to the Chapter 59 Asset Forfeiture Report to determine if all revenues and expenditures were reported.
2. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2023 to December 31, 2023 from *Odyssey* to determine if all seized, forfeited, and property returned to respondents was reported on the Chapter 59 Asset Forfeiture Report.
3. Reviewed expenditures from the Constable Precinct No. 4 Chapter 59 Forfeiture Fund to determine if expenditures were incurred for law enforcement purposes pursuant to CCP §59.06 (d-3).
4. Reviewed the petitions and judgements for property related to an offense under Section 20.05, 20.06, 20.07, 43.04, or 43.05 or Chapter 20A of the Penal Code to determine if the forfeited property was properly accounted for.
5. Reviewed written policies and procedures for the accounting and reporting of seizures and forfeitures. In addition, inquired whether seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

**Conclusion:**

Based on the results of the audit, we determined that Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; however, improvements could be made to the system of internal controls for the accounting of Chapter 59 seizures as noted on finding 5 below.

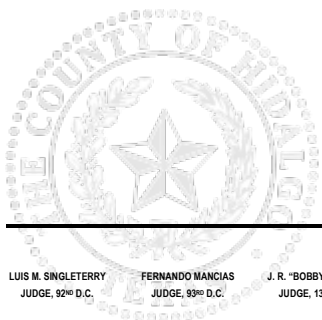
The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that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

1. All Chapter 59 revenues and expenditures recorded in *LINQ* and the "Purchasing Department/Fixed Asset Division Auction Report" were reported on the Chapter 59 Asset Forfeiture Report.
2. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odyssey* for the period of review revealed that the Constable Precinct No. 4 had no seizures or forfeitures.
3. All expenditures from Constable Precinct No. 4 Chapter 59 Forfeiture Fund were incurred for law enforcement purposes pursuant to CCP §59.06 (d-3).
4. There were no petitions or judgments for property related to an offense under section 20.05, 20.06, 20.7, 43.04, or 43.05 or Chapter 20A of the Penal Code.
5. The Constable Precinct No. 4 policies and procedures regarding Chapter 59 seizures do not include procedures for cash seizures. In addition, pre-numbered official receipt forms were not utilized to record and control seizures.

**Recommendation:**

In our opinion, the issues identified in finding 5 could be addressed by revising the policies and procedures to include cash seizures and by developing a pre-numbered form to record and control seizures. The form should require the signature of the agent counting and witness verifying the seizure. In addition, the respondent's signature, if possible, should be obtained and documented on the receipt form.

Please provide a management response to finding 5 noted above by June 19, 2024. The Management Response Form should be emailed to [managementresponse@auditor.co.hidalgo.tx.us](mailto:managementresponse@auditor.co.hidalgo.tx.us).



**HIDALGO COUNTY DISTRICT JUDGES**

If you have any questions, please contact Alejandro Torres, Internal Auditor III, at 318-2511 ext. 4644, Karen Ramirez, Compliance Audit Supervisor, ext. 4606, Yvonne Torres, Director of Audit Division, at ext. 4642, Reynaldo Cantu III, First Assistant Auditor, at ext. 4654, or me at 4651.

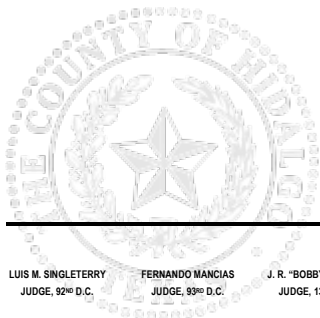
Respectfully,



Letty Chavez  
County Auditor

Enclosure: Management Response Form

cc: Honorable Richard Cortez, County Judge  
Mr. Valde Guerra, County Executive Officer  
Mr. Kent Richardson, Assistant Attorney General



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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY JUDGE, 92 <sup>nd</sup> D.C.	FERNANDO MANCIAS JUDGE, 93 <sup>rd</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 139 <sup>th</sup> D.C.	ROSE GUERRA REYNA JUDGE, 206 <sup>th</sup> D.C.	MARLA CUELLAR JUDGE, 275 <sup>th</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 <sup>nd</sup> D.C.	NOE GONZALEZ JUDGE, 370 <sup>th</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 <sup>th</sup> D.C.	L. KENO VASQUEZ JUDGE, 398 <sup>th</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 430 <sup>th</sup> D.C.	RENEE R. BETANCOURT JUDGE, 449 <sup>th</sup> D.C.	JOSE "JOE" RAMIREZ JUDGE, 464 <sup>th</sup> D.C.	YSMAEL FONSECA JUDGE, 476 <sup>th</sup> D.C.
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# COUNTY of HIDALGO



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

June 10, 2024

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

Re: April 2024 DTA Payment Request Report No. 2024-51

Dear Mr. Villarreal:

We completed a limited scope review of the April 2024 payment request prepared by your office for delinquent tax attorney (DTA) fees due to Linebarger, Goggan, Blair, and Sampson LLP ("LGBS") and related supporting documentation. The objective of the review was to determine if the payment request was accurate and properly authorized.

The results of the review revealed that the payment request was generally accurate and properly authorized. We will proceed to process the April 2024 DTA payment request in the amount of \$162,247.31 to LGBS.

The scope of the review was limited to a review of the DTA fees collected by your office on behalf of the following entities: Hidalgo County (GHD), Road District 2 (RD2), Road District 5 (RD5), Road District 7 (RD7), Road District 12 (RD12), Road District 14 (RD14), Road District 15 (RD15), State of Texas (TEX); and the payment request prepared by your office for the month ended April 30, 2024. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. The responsibility for sound internal controls rests with management.

In conducting the review, the following procedures were performed:

- Verified that the payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of April 2024."
- Reviewed the "Hidalgo County Tax Office Collection Reports" to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed the "Hidalgo County Tax Office Collection Reports" to determine if the total amount of DTA fees collected agreed to the amount transferred to the Hidalgo County Treasurer's Office.

## HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92<sup>nd</sup> D.C.    FERNANDO MANCIAS JUDGE, 93<sup>rd</sup> D.C.    J. R. "BOBBY" FLORES JUDGE, 139<sup>th</sup> D.C.    ROSE GUERRA REYNA JUDGE, 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.    LETICIA LOPEZ JUDGE, 389<sup>th</sup> D.C.    L. KENO VASQUEZ JUDGE, 398<sup>th</sup> D.C.    ISRAEL RAMON, JR. JUDGE, 430<sup>th</sup> D.C.    RENEE R. BETANCOURT JUDGE, 449<sup>th</sup> D.C.    JOSE "JOE" RAMIREZ JUDGE, 464<sup>th</sup> D.C.    YSMAEL FONSECA JUDGE, 476<sup>th</sup> D.C.

Based on the review, the following was noted:

- The payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of April 2024."
- Although DTA fees for 164 tax accounts were not collected at the 15% rate specified in the contract; we concluded that the differences in rates were attributed to tax deferrals (154 tax accounts), and small amounts (10 tax accounts) (see Exhibit A).
- The total amount of DTA fees collected on the "Hidalgo County Tax Office Collection Reports" for the month of April 2024 agreed to the amount transferred to the Hidalgo County Treasurer's Office.

If you have any questions please contact Francisco Saenz, Internal Auditor IV, at (956) 318-2511, ext. 4667, Karen Ramirez, Compliance Audit Supervisor, at ext. 4606, Yvonne Torres, Director of Audit Division, at ext. 4642, Reynaldo Cantu III, First Assistant Auditor, at ext. 4654, or me at ext. 4651.

Respectfully,



Letty Chavez  
County Auditor

Enclosure: Exhibit A

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



**HIDALGO COUNTY DISTRICT JUDGES**

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## Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2022	H425003000009700	0.45	0.11	0.56	0.09
2	1	2022	H425003000009900	0.45	0.11	0.56	0.09
3	1	2022	H425003000010000	0.45	0.11	0.56	0.09
4	1	2022	H425003000010100	0.45	0.11	0.56	0.09
5	1	2022	V434008000004400	0.18	0.05	0.23	0.04
6	1	2022	W010000048000519	0.03	0.00	0.03	0.01
7	1	2021	S244002000001500	56.55	16.45	73.00	10.35
8	1	2021	G855500000002100	54.95	14.69	69.64	9.73
9	1	2021	M550000095001204	48.95	13.09	62.04	8.66
10	1	2021	T266207000003300	47.15	12.61	59.76	8.34
11	1	2021	C980000002001402	43.93	11.57	55.50	7.77
12	1	2021	C980000002001402	43.80	11.72	55.52	7.75
13	1	2021	R065000009000700	32.64	9.93	42.57	6.12
14	1	2021	M490000000003000	5.19	1.66	6.85	0.99
15	1	2021	O810000000000200	0.16	0.07	0.23	0.04
16	1	2020	R106000000004700	104.71	33.25	137.96	18.53
17	1	2020	T266207000003300	79.21	30.69	109.90	15.45
18	1	2020	B030000018000200	41.10	16.41	57.51	8.14
19	1	2020	L075500000001500	9.82	3.41	13.23	1.81
20	1	2020	M5200990000000P5	0.21	0.09	0.30	0.04
21	1	2020	M5200990000000P5	0.21	0.09	0.30	0.04
22	1	2020	M5200990000000P5	-0.21	-0.09	-0.30	-0.04
23	1	2020	O39700000B000100	-25.41	-8.11	-33.52	-4.53
24	1	2019	W460002006001600	649.49	345.85	995.34	143.21
25	1	2019	B030000018000200	101.31	52.60	153.91	21.88
26	1	2019	S295000000033750	17.70	8.25	25.95	3.59
27	1	2019	C773000000000100	15.60	7.46	23.06	3.21
28	1	2019	1003898000024460	0.06	0.04	0.10	0.01
29	1	2018	L284000000000900	66.48	44.43	110.91	16.06
30	1	2018	B403502000023600	49.20	28.86	78.06	10.85
31	1	2018	C170000000000100	34.68	22.02	56.70	8.11
32	1	2018	C170000000000100	34.60	22.11	56.71	8.10
33	1	2018	G062600000000100	13.85	5.78	19.63	2.45
34	1	2017	D600003000002000	250.97	187.60	438.57	62.49
35	1	2017	B040000000002000	39.19	26.32	65.51	8.99
36	1	2016	R095500000000100	193.79	165.85	359.64	51.16
37	1	2016	S160000000004815	224.68	119.09	343.77	39.77
38	1	2016	E405002013002100	180.41	99.68	280.09	33.56
39	1	2016	B040000000002000	7.68	6.08	13.76	1.90
40	1	2016	S485000001002200	0.67	0.52	1.19	0.16
41	1	2015	E405002013002100	177.95	119.67	297.62	36.30
42	1	2015	E370000005000800	187.90	114.62	302.52	33.26
43	1	2015	M184001000000800	155.89	98.21	254.10	28.99
44	1	2015	S095000002000400	47.81	35.51	83.32	10.62
45	1	2015	S485000001002200	24.81	22.18	46.99	6.48
46	1	2014	E370000005000800	187.90	137.17	325.07	36.64
47	1	2014	G062500000000200	193.31	137.89	331.20	36.25

48	1	2014	P62000000Q000021	69.50	48.65	118.15	12.62
49	1	2014	M184001000000800	60.54	45.40	105.94	12.35
50	1	2014	P310800000002300	31.28	24.78	56.06	6.94
51	1	2014	S485000001002200	18.73	19.00	37.73	5.23
52	1	2014	L020000000000900	10.53	11.29	21.82	3.10
53	1	2013	M550000076000500	15.17	18.80	33.97	4.92
54	1	2013	G062500000000200	11.76	9.79	21.55	2.42
55	1	2012	W460001002002300	309.05	281.22	590.27	63.04
56	1	2012	J570098005000205	12.12	14.13	26.25	3.54
57	1	2012	W380000392000006	10.24	9.50	19.74	2.17
58	1	2011	E370000005000800	187.90	204.81	392.71	46.79
59	1	2011	E400000002000900	117.35	124.00	241.35	27.46
60	1	2011	S397503000026600	29.03	31.83	60.86	7.32
61	1	2011	P62000000Q000021	30.06	31.86	61.92	7.08
62	1	2011	J570000001000403	25.89	24.94	50.83	4.97
63	1	2011	M059002000001100	-70.31	-66.73	-137.04	-13.18
64	1	2010	E400000002000900	248.83	292.79	541.62	62.70
65	1	2010	E370000005000800	187.90	227.36	415.26	50.17
66	1	2010	O810002000000700	62.50	66.67	129.17	12.66
67	1	2010	P710000000000800	55.67	56.23	111.90	9.85
68	1	2010	M355000152101910	21.52	23.60	45.12	4.65
69	1	2010	B190016000000200	20.64	21.13	41.77	3.78
70	1	2009	E400000002000900	254.61	330.15	584.76	68.75
71	1	2009	E370000005000800	187.90	249.91	437.81	53.55
72	1	2009	O810002000000700	129.23	153.35	282.58	28.50
73	1	2009	H090000005001000	84.21	93.20	177.41	15.54
74	1	2009	R284505000003000	68.90	75.80	144.70	12.51
75	1	2009	V280000002000300	27.54	32.21	59.75	5.87
76	1	2009	M1670000000005600	29.74	33.31	63.05	5.66
77	1	2009	B190016000000200	8.85	10.12	18.97	1.78
78	1	2008	N840000004001500	261.96	315.22	577.18	50.30
79	1	2008	H365003000001100	22.50	27.23	49.73	4.39
80	1	2008	B505000015001100	6.35	7.71	14.06	1.25
81	1	2007	T476000000004000	459.92	582.56	1,042.48	84.86
82	1	2007	E400000002000900	270.08	415.02	685.10	82.64
83	1	2007	W380000254000001	350.54	444.01	794.55	64.67
84	1	2007	E370000005000800	187.90	295.01	482.91	60.32
85	1	2007	L045000024000002	57.58	79.85	137.43	13.73
86	1	2007	L045000024000002	54.42	75.46	129.88	12.98
87	1	2007	C005000000004905	38.56	56.04	94.60	10.35
88	1	2007	C980000002000817	35.39	47.08	82.47	7.54
89	1	2007	S100000002003000	10.30	15.12	25.42	2.84
90	1	2007	M475000002001600	7.04	9.38	16.42	1.51
91	1	2007	L631302000006000	0.51	0.69	1.20	0.11
92	1	2006	W380000254000001	352.34	488.57	840.91	71.35
93	1	2006	T476000000004000	208.20	288.70	496.90	42.16
94	1	2006	E400000002000900	122.46	202.87	325.33	39.68
95	1	2006	M1670000000005600	78.71	116.50	195.21	19.25
96	1	2006	M1670000000005600	65.60	97.08	162.68	16.04
97	1	2006	P640000002000500	69.07	99.46	168.53	15.65
98	1	2006	B157000000005500	62.29	92.60	154.89	15.42

99	1	2006	C005000000004905	31.50	49.57	81.07	9.03
100	1	2006	W380000238000005	24.67	37.17	61.84	6.33
101	1	2006	P640000002000500	12.68	18.20	30.88	2.87
102	1	2006	W230000052000300	8.54	13.65	22.19	2.54
103	1	2006	S477000000006600	5.26	8.29	13.55	1.51
104	1	2006	R225001003001900	1.51	2.57	4.08	0.52
105	1	2005	E400000002000900	264.37	469.70	734.07	90.41
106	1	2005	W380000254000001	353.31	532.32	885.63	77.91
107	1	2005	C765000001000400	9.25	18.23	27.48	3.79
108	1	2005	S477000000006600	10.19	17.29	27.48	3.12
109	1	2005	W230000052000300	9.82	16.86	26.68	3.09
110	1	2005	E431000000000200	8.21	13.38	21.59	2.26
111	1	2005	R225001003001900	0.92	1.67	2.59	0.33
112	1	2004	E400000002000900	261.41	495.80	757.21	94.11
113	1	2004	M104000000000100	61.64	94.52	156.16	12.11
114	1	2004	C765000001000400	23.97	50.13	74.10	10.25
115	1	2004	W010000049001055	18.25	30.77	49.02	4.84
116	1	2004	B496504000032900	7.60	14.29	21.89	2.69
117	1	2004	W010000044001052	6.69	10.07	16.76	1.23
118	1	2004	W380000254000001	2.15	3.50	5.65	0.51
119	1	2003	E400000002000900	237.65	479.27	716.92	89.83
120	1	2003	L185002000001100	131.13	229.04	360.17	33.64
121	1	2003	M104000000000100	128.57	212.57	341.14	27.58
122	1	2003	M625500000000600	45.88	75.27	121.15	9.57
123	1	2003	C690000001000700	12.30	20.96	33.26	2.93
124	1	2003	A180000064001504	-17.04	-30.74	-47.78	-4.91
125	1	2002	E400000002000900	234.17	500.34	734.51	92.73
126	1	2002	T570000002000400	94.10	199.81	293.91	36.70
127	1	2002	M104000000000100	130.34	231.13	361.47	30.30
128	1	2002	L025000114000012	6.68	16.54	23.22	3.34
129	1	2001	E400000002000900	199.45	450.09	649.54	82.57
130	1	2001	S170002046001111	124.99	287.90	412.89	54.37
131	1	2001	S436000000000600	160.36	311.50	471.86	44.02
132	1	2001	T570000002000400	79.71	178.81	258.52	32.52
133	1	2001	M104000000000100	65.68	124.36	190.04	16.45
134	1	2001	S165000000002100	23.56	54.66	78.22	10.43
135	1	2001	L222500000001500	10.61	19.70	30.31	2.49
136	1	2001	T800000003000100	8.88	17.29	26.17	2.44
137	1	2000	T570000002000400	77.64	183.50	261.14	33.08
138	1	2000	A310000005000100	21.31	53.19	74.50	10.23
139	1	2000	L025000010000000	10.57	27.69	38.26	5.41
140	1	1999	E400000002000900	75.64	188.85	264.49	34.04
141	1	1999	T570000002000400	69.27	172.03	241.30	30.76
142	1	1999	L470000000003000	30.72	67.20	97.92	9.54
143	1	1999	E540000002002100	22.53	47.49	70.02	6.19
144	1	1999	S165000000001600	8.98	18.13	27.11	2.11
145	1	1998	T570000002000400	69.27	180.34	249.61	32.00
146	1	1996	V380002003001400	25.70	65.42	91.12	9.36
147	1	1996	V380002003001400	15.41	39.25	54.66	5.62

<b>148</b>	1	1996	W74000011B000900	5.70	14.71	20.41	2.17
<b>149</b>	1	1996	A080098000111600	2.62	7.87	10.49	1.47
<b>150</b>	1	1996	W74000011B000900	-5.70	-14.71	-20.41	-2.17
<b>151</b>	1	1994	J570000001001034	11.95	31.56	43.51	4.01
<b>152</b>	1	1990	L670000007001400	24.41	81.85	106.26	12.48
<b>153</b>	1	1988	L670000017000500	85.29	299.07	384.36	43.37
<b>154</b>	1	1982	S120000000003100	4.62	21.29	25.91	3.65
<b>155</b>	11	1981	A080000000111500	0.06	0.26	0.32	0.04
<b>156</b>	17	1982	S120000000003100	0.69	3.18	3.87	0.55
<b>157</b>	1	2015	L136500000010300	28.46	21.46	49.92	6.40
<b>158</b>	1	2011	L065002006000600	5.96	6.24	12.20	1.37
<b>159</b>	1	2010	P640000062000500	52.57	53.10	105.67	9.31
<b>160</b>	1	2000	S170002025001601	19.67	41.44	61.11	6.11
<b>161</b>	1	2000	S170002025001601	19.66	41.44	61.10	6.11
<b>162</b>	1	2000	S170002025001601	19.68	41.46	61.14	6.11
<b>163</b>	1	2000	S170002025001601	2.04	4.31	6.35	0.63
<b>164</b>	1	1999	S170002025001601	4.01	8.93	12.94	1.32

# 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)

July 3, 2024

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

Re: May 2024 DTA Payment Request Report No. 2024-52

Dear Mr. Villarreal:

We completed a limited scope review of the May 2024 payment request prepared by your office for delinquent tax attorney (DTA) fees due to Linebarger, Goggan, Blair, and Sampson LLP ("LGBS") and related supporting documentation. The objective of the review was to determine if the payment request was accurate and properly authorized.

The results of the review revealed that the payment request was generally accurate and properly authorized. We will proceed to process the May 2024 DTA payment request in the amount of \$138,638.35 to LGBS.

The scope of the review was limited to a review of the DTA fees collected by your office on behalf of the following entities: Hidalgo County (GHD), Road District 2 (RD2), Road District 5 (RD5), Road District 7 (RD7), Road District 12 (RD12), Road District 14 (RD14), Road District 15 (RD15), State of Texas (TEX); and the payment request prepared by your office for the month ended May 31, 2024. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. The responsibility for sound internal controls rests with management.

In conducting the review, the following procedures were performed:

- Verified that the payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of May 2024."
- Reviewed the "Hidalgo County Tax Office Collection Reports" to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed the "Hidalgo County Tax Office Collection Reports" to determine if the total amount of DTA fees collected agreed to the amount transferred to the Hidalgo County Treasurer's Office.

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## HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 <sup>ND</sup> D.C.	FERNANDO MANCIAS JUDGE, 93 <sup>RD</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 139 <sup>TH</sup> D.C.	ROSE GUERRA REYNA JUDGE, 206 <sup>TH</sup> D.C.	MARLA CUELLAR JUDGE, 275 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 <sup>ND</sup> D.C.	NOE GONZALEZ JUDGE, 370 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 <sup>TH</sup> D.C.	L. KENO VASQUEZ JUDGE, 398 <sup>TH</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 430 <sup>TH</sup> D.C.	RENEE R. BETANCOURT JUDGE, 449 <sup>TH</sup> D.C.	JOSE "JOE" RAMIREZ JUDGE, 464 <sup>TH</sup> D.C.	YSMAEL FONSECA JUDGE, 476 <sup>TH</sup> D.C.
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Based on the review, the following was noted:

- The payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of May 2024."
- Although DTA fees for 140 tax accounts were not collected at the 15% rate specified in the contract; we concluded that the differences in rates were attributed to tax deferrals (137 tax accounts), and small amounts (3 tax accounts) (see Exhibit A).
- The total amount of DTA fees collected on the "Hidalgo County Tax Office Collection Reports" for the month of May 2024 agreed to the amount transferred to the Hidalgo County Treasurer's Office.

If you have any questions please contact Francisco Saenz, Internal Auditor IV, at (956) 318-2511, ext. 4667, Karen Ramirez, Compliance Audit Supervisor, at ext. 4606, Yvonne Torres, Director of Audit Division, at ext. 4642, Reynaldo Cantu III, First Assistant Auditor, at ext. 4654, or me at ext. 4651.

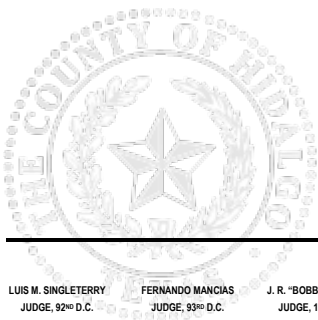
Respectfully,



Letty Chavez  
County Auditor

Enclosure: Exhibit A

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



**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY JUDGE, 92<sup>ND</sup> D.C.    FERNANDO MANCIAS JUDGE, 93<sup>RD</sup> D.C.    J. R. "BOBBY" FLORES JUDGE, 139<sup>TH</sup> D.C.    ROSE GUERRA REYNA JUDGE, 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.    LETICIA LOPEZ JUDGE, 389<sup>TH</sup> D.C.    L. KENO VASQUEZ JUDGE, 398<sup>TH</sup> D.C.    ISRAEL RAMON, JR. JUDGE, 430<sup>TH</sup> D.C.    RENEE R. BETANCOURT JUDGE, 449<sup>TH</sup> D.C.    JOSE "JOE" RAMIREZ JUDGE, 464<sup>TH</sup> D.C.    YSMAEL FONSECA JUDGE, 476<sup>TH</sup> D.C.

## Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2022	W010000048000519	16.00	3.55	19.55	2.83
2	1	2022	W010000048000519	16.00	3.55	19.55	2.83
3	1	2022	N814001002001200	0.29	0.08	0.37	0.05
4	1	2021	G855500000002100	54.78	14.89	69.67	9.70
5	1	2021	M550000095001204	48.80	13.26	62.06	8.64
6	1	2021	C98000002001402	43.68	11.86	55.54	7.73
7	1	2021	R382500010000100	35.86	10.37	46.23	6.51
8	1	2021	R382500010000100	35.87	10.37	46.24	6.51
9	1	2021	R065000009000700	32.46	10.15	42.61	6.09
10	1	2021	J520000000000600	0.33	0.12	0.45	0.06
11	1	2020	N673003000011700	582.59	194.20	776.79	104.87
12	1	2020	P520000006000800	105.90	42.10	148.00	20.81
13	1	2020	O39700000B000100	25.27	8.27	33.54	4.51
14	1	2020	O39700000B000100	20.27	6.55	26.82	3.62
15	1	2020	O776002000007000	0.64	0.33	0.97	0.14
16	1	2020	O39700000B000100	-20.27	-6.55	-26.82	-3.62
17	1	2019	R106000000004700	56.01	24.74	80.75	10.92
18	1	2019	S295000000033750	17.66	8.31	25.97	3.57
19	1	2019	C773000000000100	15.56	7.51	23.07	3.20
20	1	2019	L319000005001700	11.64	5.69	17.33	2.41
21	1	2018	L565001000005400	675.28	284.74	960.02	119.52
22	1	2018	D600003000002000	267.75	169.12	436.87	61.85
23	1	2018	R350000000000042	198.35	110.25	308.60	41.95
24	1	2018	L319000005001700	49.59	30.17	79.76	11.16
25	1	2018	B403502000023600	41.34	24.43	65.77	9.12
26	1	2018	C170000000000100	34.52	22.21	56.73	8.08
27	1	2018	N890001000000600	37.70	16.77	54.47	6.90
28	1	2018	L040000017000610	19.72	10.50	30.22	4.05
29	1	2018	T670000002000900	15.20	6.85	22.05	2.80
30	1	2017	R350000000000042	159.99	108.12	268.11	36.72
31	1	2017	T670000002000900	67.34	38.44	105.78	13.64
32	1	2017	S295000000039322	13.88	10.77	24.65	3.54
33	1	2017	R055002000000900	16.98	9.00	25.98	3.26
34	1	2017	R060000000001700	9.27	5.29	14.56	1.88
35	1	2017	B403502000023600	7.23	5.15	12.38	1.73
36	1	2017	V380002010001000	7.33	3.80	11.13	1.38
37	1	2017	D600003000002000	1.96	1.47	3.43	0.49
38	1	2016	C902000000000500	33.78	25.10	58.88	7.90
39	1	2015	C902000000000500	54.25	46.84	101.09	13.67
40	1	2015	S095000002000400	47.73	35.63	83.36	10.59
41	1	2015	S295000000037711	52.94	32.51	85.45	9.37
42	1	2015	L583003000016200	14.72	9.04	23.76	2.61
43	1	2014	W425000000003000	220.31	153.66	373.97	39.32
44	1	2014	S295000000037711	113.60	83.40	197.00	22.15
45	1	2014	L045000106001000	93.44	71.40	164.84	19.48
46	1	2014	W010000023000416	68.02	47.21	115.23	12.04
47	1	2014	T625001000001000	52.95	41.69	94.64	11.59

48	1	2014	L020000000000900	10.52	11.32	21.84	3.09
49	1	2014	R331500000003300	12.35	10.77	23.12	2.98
50	1	2014	W010000023000416	12.57	8.72	21.29	2.22
51	1	2013	R331500000003300	87.12	86.47	173.59	22.61
52	1	2013	T625001000001000	66.46	60.03	126.49	15.75
53	1	2013	S160000000004815	39.04	34.92	73.96	9.02
54	1	2013	C680001000000500	18.22	14.60	32.82	3.44
55	1	2012	H265000006001800	169.60	147.55	317.15	31.55
56	1	2012	V180000005001000	51.29	49.24	100.53	11.62
57	1	2012	J570098005000205	13.42	15.72	29.14	3.93
58	1	2012	T580000000002903	17.28	14.76	32.04	3.06
59	1	2011	H265000006001800	171.51	169.79	341.30	34.99
60	1	2011	V180000005001000	40.81	44.07	84.88	9.98
61	1	2010	H265000006001800	173.43	192.51	365.94	38.50
62	1	2010	L212101000004700	32.95	36.38	69.33	7.17
63	1	2010	L212101000004700	32.95	36.38	69.33	7.17
64	1	2010	B190016000000200	29.87	30.68	60.55	5.47
65	1	2010	D460000120000100	8.31	9.90	18.21	2.13
66	1	2010	L212101000004700	-32.95	-36.38	-69.33	-7.17
67	1	2009	J570000008002056	170.17	216.26	386.43	43.65
68	1	2009	C715002009002200	123.22	136.06	259.28	22.37
69	1	2009	H265000006001800	58.49	71.94	130.43	14.04
70	1	2009	S525001013000200	14.06	17.92	31.98	3.63
71	1	2009	C912000001001900	15.28	18.09	33.37	3.32
72	1	2008	I200003000002500	658.97	806.14	1,465.11	132.45
73	1	2008	C715002009002200	227.52	278.52	506.04	45.39
74	1	2008	M371002000012600	201.39	238.47	439.86	36.55
75	1	2008	W155300000000100	70.28	99.17	169.45	19.93
76	1	2008	H350000005000100	29.55	35.28	64.83	5.49
77	1	2008	S525001013000200	14.84	20.69	35.53	4.10
78	1	2007	C715002009002200	227.52	305.82	533.34	49.49
79	1	2007	C005000000004905	72.81	106.14	178.95	19.55
80	1	2007	M167000000005600	35.71	48.72	84.43	8.09
81	1	2007	L077900000000400	33.71	44.86	78.57	7.13
82	1	2007	M475000002001600	7.03	9.40	16.43	1.51
83	1	2007	S144000000005100	1.06	1.36	2.42	0.20
84	1	2006	G595001001003900	326.55	441.12	767.67	60.25
85	1	2006	C715002009002200	227.52	333.13	560.65	53.58
86	1	2006	M167000000005600	78.59	116.64	195.23	19.22
87	1	2006	A210000043001800	78.59	113.76	192.35	17.92
88	1	2006	B157000000005500	62.20	92.72	154.92	15.39
89	1	2006	M167000000005600	34.94	51.85	86.79	8.54
90	1	2006	G385000000000800	15.49	31.74	47.23	6.83
91	1	2006	S477000000006600	17.37	27.44	44.81	5.00
92	1	2006	S477000000006600	16.49	26.07	42.56	4.75
93	1	2006	B030000015001600	11.67	18.48	30.15	3.40
94	1	2006	W230000052000300	8.53	13.66	22.19	2.54
95	1	2006	R225001003001900	2.53	4.29	6.82	0.86
96	1	2005	G595001001003900	324.24	476.90	801.14	65.66
97	1	2005	M104000000000100	155.57	220.52	376.09	27.77
98	1	2005	E431000000000200	8.22	13.39	21.61	2.25

99	1	2004	G595001001003900	321.87	512.05	833.92	70.97
100	1	2004	M104000000000100	79.79	122.67	202.46	15.68
101	1	2004	B496504000032900	7.59	14.30	21.89	2.69
102	1	2004	W010000044001052	6.67	10.08	16.75	1.23
103	1	2004	G570000001002800	2.24	4.24	6.48	0.80
104	1	2003	C715002009002200	206.81	377.25	584.06	59.87
105	1	2003	G595001001003900	224.18	383.53	607.71	53.47
106	1	2003	S398202000009100	259.60	410.39	669.99	46.73
107	1	2003	L185002000001100	56.88	99.58	156.46	14.59
108	1	2003	G570000001002800	25.94	52.16	78.10	9.69
109	1	2003	M625500000000600	45.84	75.36	121.20	9.56
110	1	2003	W380000208000002	8.28	14.62	22.90	2.18
111	1	2003	C690000001000700	4.90	8.40	13.30	1.17
112	1	2002	S398202000009100	254.60	433.03	687.63	50.41
113	1	2002	1004100010000006	77.49	148.09	225.58	22.67
114	1	2002	E5400000600000101	57.57	121.55	179.12	22.03
115	1	2002	C715002009002200	7.47	14.52	21.99	2.30
116	1	2002	S240000000009511	9.70	17.09	26.79	2.19
117	1	2001	S165000000002100	23.55	54.69	78.24	10.41
118	1	2000	C715002009002200	234.21	511.55	745.76	80.45
119	1	2000	A210000043001800	114.77	248.76	363.53	38.56
120	1	2000	L025000010000000	10.57	27.70	38.27	5.40
121	1	1999	C715002009002200	22.57	52.01	74.58	8.16
122	1	1999	E540000002002100	28.13	59.41	87.54	7.73
123	1	1998	C540000000000200	9.71	21.30	31.01	2.67
124	1	1997	L165002006001000	15.56	35.98	51.54	4.56
125	1	1996	A080098000111600	2.63	7.87	10.50	1.46
126	1	1996	W380000465000011	4.92	11.75	16.67	1.43
127	1	1995	A080000000114909	14.22	40.93	55.15	6.76
128	1	1994	A080000000114909	3.62	10.85	14.47	1.79
129	1	1990	L670000017000500	60.46	197.73	258.19	28.57
130	1	1990	L670000017000500	45.09	147.45	192.54	21.30
131	1	1988	L670000017000500	21.67	76.08	97.75	11.02
132	1	1982	S120000000003100	2.31	10.65	12.96	1.82
133	17	1982	S120000000003100	0.35	1.59	1.94	0.27
134	1	2015	L136500000010300	28.39	21.53	49.92	6.39
135	1	2011	L065002006000600	17.80	18.78	36.58	4.12
136	1	2010	P640000062000500	52.46	53.22	105.68	9.29
137	1	2010	P640000062000500	51.32	52.04	103.36	9.08
138	1	2010	P640000062000500	51.32	52.04	103.36	9.08
139	1	2010	P640000062000500	-51.32	-52.04	-103.36	-9.08
140	1	2023	T120099001000102	0.09	0.01	0.10	0.01

# COUNTY of HIDALGO



**HIDALGO COUNTY AUDITOR'S OFFICE**  
Hidalgo County Administration Building  
2808 South Business Highway 281  
Edinburg, Texas 78539-6243  
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August 2, 2024

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

Re: June 2024 DTA Payment Request Report No. 2024-53

Dear Mr. Villarreal:

We completed a limited scope review of the June 2024 payment request prepared by your office for delinquent tax attorney (DTA) fees due to Linebarger, Goggan, Blair, and Sampson LLP ("LGBS") and related supporting documentation. The objective of the review was to determine if the payment request was accurate and properly authorized.

The results of the review revealed that the payment request was generally accurate and properly authorized. We will proceed to process the June 2024 DTA payment request in the amount of \$105,646.24 to LGBS.

The scope of the review was limited to a review of the DTA fees collected by your office on behalf of the following entities: Hidalgo County (GHD), Road District 2 (RD2), Road District 5 (RD5), Road District 7 (RD7), Road District 12 (RD12), Road District 14 (RD14), Road District 15 (RD15), State of Texas (TEX); and the payment request prepared by your office for the month ended June 30, 2024. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. The responsibility for sound internal controls rests with management.

In conducting the review, the following procedures were performed:

- Verified that the payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of June 2024."
- Reviewed the "Hidalgo County Tax Office Collection Reports" to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed the "Hidalgo County Tax Office Collection Reports" to determine if the total amount of DTA fees collected agreed to the amount transferred to the Hidalgo County Treasurer's Office.

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## HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92<sup>ND</sup> D.C.    FERNANDO MANCIAS JUDGE, 93<sup>RD</sup> D.C.    J. R. "BOBBY" FLORES JUDGE, 139<sup>TH</sup> D.C.    ROSE GUERRA REYNA JUDGE, 206<sup>TH</sup> D.C.    MARLA CUELLAR JUDGE, 275<sup>TH</sup> D.C.    MARIO E. RAMIREZ, JR. JUDGE, 332<sup>ND</sup> D.C.    NOE GONZALEZ JUDGE, 370<sup>TH</sup> D.C. OVERSEER    LETICIA LOPEZ JUDGE, 389<sup>TH</sup> D.C.    L. KENO VASQUEZ JUDGE, 398<sup>TH</sup> D.C.    ISRAEL RAMON, JR. JUDGE, 430<sup>TH</sup> D.C.    RENEE R. BETANCOURT JUDGE, 449<sup>TH</sup> D.C.    JOSE "JOE" RAMIREZ JUDGE, 464<sup>TH</sup> D.C.    YSMAEL FONSECA JUDGE, 476<sup>TH</sup> D.C.

Based on the review, the following was noted:

- The payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of June 2024."
- Although DTA fees for 143 tax accounts were not collected at the 15% rate specified in the contract; we concluded that the differences in rates were attributed to tax deferrals (141 tax accounts), and small amounts (2 tax accounts) (see Exhibit A).
- The total amount of DTA fees collected on the "Hidalgo County Tax Office Collection Reports" for the month of June 2024 agreed to the amount transferred to the Hidalgo County Treasurer's Office.

If you have any questions please contact Francisco Saenz, Internal Auditor IV, at (956) 318-2511, ext. 4667, Karen Ramirez, Compliance Audit Supervisor, at ext. 4606, Yvonne Torres, Director of Audit Division, at ext. 4642, Reynaldo Cantu III, First Assistant Auditor, at ext. 4654, or me at ext. 4651.

Respectfully,



Letty Chavez  
County Auditor

Enclosure: Exhibit A

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



**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY JUDGE, 92<sup>ND</sup> D.C.    FERNANDO MANCIAS JUDGE, 93<sup>RD</sup> D.C.    J. R. "BOBBY" FLORES JUDGE, 139<sup>TH</sup> D.C.    ROSE GUERRA REYNA JUDGE, 206<sup>TH</sup> D.C.    MARLA CUELLAR JUDGE, 275<sup>TH</sup> D.C.    MARIO E. RAMIREZ, JR. JUDGE, 332<sup>ND</sup> D.C.    NOE GONZALEZ JUDGE, 370<sup>TH</sup> D.C.    OVERSEER    LETICIA LOPEZ JUDGE, 389<sup>TH</sup> D.C.    L. KENO VASQUEZ JUDGE, 398<sup>TH</sup> D.C.    ISRAEL RAMON, JR. JUDGE, 430<sup>TH</sup> D.C.    RENEE R. BETANCOURT JUDGE, 449<sup>TH</sup> D.C.    JOSE "JOE" RAMIREZ JUDGE, 464<sup>TH</sup> D.C.    YSMAEL FONSECA JUDGE, 476<sup>TH</sup> D.C.

## Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2022	S397505000004500	259.98	58.72	318.70	46.02
2	1	2022	W010000048000519	15.95	3.60	19.55	2.82
3	1	2022	W010000048000519	15.96	3.60	19.56	2.82
4	1	2022	A022500002011800	0.08	0.02	0.10	0.01
5	1	2021	A174000000000300	109.58	33.42	143.00	20.22
6	1	2021	G855500000002100	54.63	15.07	69.70	9.67
7	1	2021	M550000095001204	48.67	13.43	62.10	8.61
8	1	2021	R382500010000100	35.77	10.49	46.26	6.49
9	1	2021	R382500010000100	35.76	10.48	46.24	6.49
10	1	2020	S397507000005100	110.14	48.73	158.87	22.80
11	1	2020	S477000000006700	12.16	4.53	16.69	2.30
12	1	2020	C470000002000700	0.15	0.08	0.23	0.04
13	1	2019	P520000006000800	113.99	59.46	173.45	24.45
14	1	2019	H440000000009900	51.64	21.82	73.46	9.76
15	1	2019	R106000000004700	27.78	12.38	40.16	5.41
16	1	2019	C773000000000100	15.54	7.55	23.09	3.19
17	1	2018	D600003000002000	269.25	171.20	440.45	62.20
18	1	2018	T265597000009702	135.80	61.22	197.02	25.05
19	1	2018	R06000000001700	95.01	43.23	138.24	17.53
20	1	2018	C170000000000100	34.45	22.30	56.75	8.06
21	1	2018	N890001000000600	37.60	16.89	54.49	6.88
22	1	2018	T670000002000900	18.68	8.50	27.18	3.45
23	1	2017	S48000000000600	87.36	46.16	133.52	16.64
24	1	2017	R06000000001700	62.33	35.84	98.17	12.62
25	1	2017	B403502000023600	45.79	32.73	78.52	10.92
26	1	2017	P350000000004000	31.22	17.39	48.61	6.18
27	1	2017	T525002018003900	17.29	9.94	27.23	3.50
28	1	2017	C902000000000500	2.47	1.56	4.03	0.54
29	1	2017	T525002018003900	-17.29	-9.94	-27.23	-3.50
30	1	2016	C030000190000100	90.28	52.74	143.02	17.33
31	1	2016	S48000000000600	79.76	51.71	131.47	16.63
32	1	2016	R095500000000100	31.80	27.48	59.28	8.40
33	1	2016	C902000000000500	26.21	19.59	45.80	6.13
34	1	2016	R116002000003000	18.70	15.40	34.10	4.74
35	1	2016	S095000002000400	12.67	7.99	20.66	2.58
36	1	2015	R095500000000100	149.28	146.91	296.19	42.09
37	1	2015	C030000190000100	90.28	63.57	153.85	18.96
38	1	2015	A210000059000100	87.40	57.83	145.23	17.17
39	1	2015	S095000002000400	35.89	26.95	62.84	7.97
40	1	2014	B158504000007600	0.52	0.37	0.89	0.10
41	1	2013	S160000000004815	38.98	35.01	73.99	9.00
42	1	2013	J570098005000205	13.89	14.66	28.55	3.81
43	1	2013	J570098005000205	9.21	9.72	18.93	2.53
44	1	2013	H440000000009900	5.79	6.61	12.40	1.72
45	1	2013	B158504000007600	0.39	0.34	0.73	0.08
46	1	2012	C005000000000607	175.75	176.06	351.81	42.45
47	1	2012	B030000015001600	223.07	194.45	417.52	40.82

48	1	2012	J570098005000205	4.53	5.32	9.85	1.32
49	1	2012	S397503000026600	4.85	4.77	9.62	1.13
50	1	2011	B030000015001600	223.07	221.21	444.28	44.84
51	1	2011	S397503000026600	172.36	190.46	362.82	43.43
52	1	2011	M550000097001421	75.15	77.53	152.68	16.46
53	1	2011	C030000190000100	58.24	68.96	127.20	16.42
54	1	2011	J570000001000403	61.21	59.48	120.69	11.75
55	1	2011	M550000097001421	53.20	54.87	108.07	11.65
56	1	2011	S016000000002600	49.81	52.55	102.36	11.43
57	1	2011	E015700000009800	25.92	30.71	56.63	7.31
58	1	2011	C005000000000607	20.78	23.31	44.09	5.39
59	1	2011	1004800000007677	7.96	8.99	16.95	2.09
60	1	2010	B030000015001600	223.07	247.98	471.05	48.85
61	1	2010	M550000097001421	169.13	194.79	363.92	40.08
62	1	2010	C030000190000100	90.28	117.74	208.02	27.08
63	1	2010	B190016000000200	29.79	30.76	60.55	5.46
64	1	2010	E330000124000300	8.16	10.89	19.05	2.51
65	1	2010	A210000031000100	5.00	7.98	12.98	1.88
66	1	2009	B030000015001600	223.07	274.75	497.82	52.87
67	1	2009	C030000190000100	90.28	128.57	218.85	28.71
68	1	2009	S525001013000200	29.60	37.83	67.43	7.64
69	1	2009	E330000124000300	10.21	14.83	25.04	3.32
70	1	2009	P927901000007000	12.70	16.08	28.78	3.21
71	1	2008	B030000015001600	223.07	301.52	524.59	56.88
72	1	2008	M550000097001421	23.60	32.83	56.43	6.44
73	1	2008	G560000012002000	21.70	27.09	48.79	4.53
74	1	2007	B030000015001600	223.07	328.29	551.36	60.90
75	1	2007	C030000190000100	90.28	150.24	240.52	31.96
76	1	2007	L319000002001800	47.71	93.01	140.72	20.39
77	1	2007	C005000000004905	72.71	106.27	178.98	19.52
78	1	2007	M167000000005600	40.03	54.76	94.79	9.07
79	1	2007	C980000002000817	35.85	47.98	83.83	7.64
80	1	2007	S24500000001200	6.88	9.61	16.49	1.64
81	1	2007	M475000002001600	7.02	9.41	16.43	1.51
82	1	2006	B157000000005500	65.37	97.73	163.10	16.18
83	1	2006	B157000000005500	65.37	97.73	163.10	16.18
84	1	2006	D320000060000202	32.36	52.58	84.94	9.90
85	1	2006	W380000238000005	36.89	55.90	92.79	9.47
86	1	2006	S477000000006600	16.34	25.90	42.24	4.71
87	1	2006	S728002000003800	16.10	23.20	39.30	3.60
88	1	2006	W230000052000300	8.52	13.68	22.20	2.53
89	1	2006	R225001003001900	2.52	4.30	6.82	0.86
90	1	2005	C030000190000100	90.28	171.91	262.19	35.21
91	1	2004	C030000190000100	90.28	182.74	273.02	36.83
92	1	2004	B496504000032900	7.59	14.31	21.90	2.68
93	1	2004	S725002008000200	6.84	11.88	18.72	1.95
94	1	2004	M625500000000600	9.85	15.06	24.91	1.88
95	1	2004	W010000044001052	6.67	10.09	16.76	1.23
96	1	2003	C030000190000100	85.39	183.09	268.48	36.38
97	1	2003	M625500000000600	36.62	60.36	96.98	7.64
98	1	2003	C690000001000700	6.12	10.51	16.63	1.46

99	1	2002	K240000000001501	686.65	1,147.85	1,834.50	125.66
100	1	2002	C030000190000100	88.09	199.45	287.54	39.11
101	1	2002	L222500000001500	15.29	26.66	41.95	3.30
102	1	2002	S240000000009511	14.51	25.66	40.17	3.29
103	1	2001	K240000000001501	591.21	1,059.25	1,650.46	118.83
104	1	2001	S170002046001111	92.81	214.54	307.35	40.37
105	1	2001	C030000190000100	49.35	117.66	167.01	22.80
106	1	2001	S165000000002100	23.50	54.71	78.21	10.40
107	1	2001	L222500000001500	4.50	8.39	12.89	1.05
108	1	2000	C030000190000100	148.51	371.89	520.40	71.28
109	1	2000	L025000010000000	10.54	27.72	38.26	5.40
110	1	2000	R055002000001200	15.85	34.30	50.15	5.28
111	1	1999	K240000000001501	489.30	994.09	1,483.39	115.96
112	1	1999	C030000190000100	127.91	335.66	463.57	63.70
113	1	1999	E540000002002100	28.11	59.45	87.56	7.72
114	1	1999	E540000002002100	28.11	59.45	87.56	7.72
115	1	1999	E330000333000400	5.02	12.01	17.03	2.01
116	1	1999	R055002000001200	5.12	11.69	16.81	1.80
117	1	1998	K240000000001501	406.14	873.88	1,280.02	103.57
118	1	1998	L045000017000002	302.50	663.99	966.49	83.04
119	1	1998	C030000190000100	124.86	342.64	467.50	64.43
120	1	1998	P935000000000400	110.87	235.60	346.47	26.94
121	1	1998	E330000333000400	41.28	103.82	145.10	17.28
122	1	1997	C030000190000100	119.99	343.67	463.66	64.07
123	1	1997	P935000000000400	35.95	80.70	116.65	9.38
124	1	1996	C030000190000100	102.10	304.69	406.79	56.36
125	1	1996	F225001001001200	32.62	82.01	114.63	11.30
126	1	1996	V380002003001400	25.64	65.49	91.13	9.34
127	1	1996	V380002003001400	15.38	39.30	54.68	5.60
128	1	1996	A080098000111600	3.13	9.46	12.59	1.76
129	1	1995	F225001001001200	86.94	229.09	316.03	31.69
130	1	1994	W010000030000309	61.42	182.53	243.95	29.48
131	1	1994	J570000001001034	11.91	31.60	43.51	4.01
132	1	1988	M215000001002000	6.68	22.63	29.31	3.02
133	1	1982	S120000000003100	2.30	10.66	12.96	1.82
134	12	1999	R055002000001200	0.13	0.29	0.42	0.05
135	12	1994	W010000030000309	2.97	8.79	11.76	1.42
136	17	1982	S120000000003100	0.35	1.59	1.94	0.27
137	1	2000	T527002000004100	2.30	5.08	7.38	0.81
138	1	2015	L136500000010300	42.50	32.41	74.91	9.57
139	1	2015	W380000544000003	18.29	16.82	35.11	4.86
140	1	2014	N885004000000500	768.82	565.09	1,333.91	148.77
141	1	2001	S170002025001601	11.49	22.93	34.42	3.36
142	1	2001	S170002025001601	7.46	14.89	22.35	2.18
143	1	2000	S170002025001601	9.55	20.20	29.75	2.97

# COUNTY of HIDALGO



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August 26, 2024

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

Re: July 2024 DTA Payment Request Report No. 2024-54

Dear Mr. Villarreal:

We completed a limited-scope review of the July 2024 payment request prepared by your office for delinquent tax attorney (DTA) fees due to Linebarger, Goggan, Blair, and Sampson LLP ("LGBS") and related supporting documentation. The objective of the review was to determine whether the payment request was accurate and properly authorized.

The review results revealed that the payment request was generally accurate and properly authorized. We will proceed to process LGBS's July 2024 DTA payment request for \$308,987.77.

The scope of the review was limited to a review of the DTA fees collected by your office on behalf of the following entities: Hidalgo County (GHD), Road District 2 (RD2), Road District 5 (RD5), Road District 7 (RD7), Road District 12 (RD12), Road District 14 (RD14), Road District 15 (RD15), State of Texas (TEX); and the payment request prepared by your office for the month ended July 31, 2024. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. The responsibility for sound internal controls rests with management.

In conducting the review, the following procedures were performed:

- Verified that the payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for July 2024."
- Reviewed the "Hidalgo County Tax Office Collection Reports" to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed the "Hidalgo County Tax Office Collection Reports" to determine if the total DTA fees collected agreed to the amount transferred to the Hidalgo County Treasurer's Office.

## HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92<sup>ND</sup> D.C.    FERNANDO MANCIAS JUDGE, 93<sup>RD</sup> D.C.    J. R. "BOBBY" FLORES JUDGE, 139<sup>TH</sup> D.C.    ROSE GUERRA REYNA JUDGE, 206<sup>TH</sup> D.C.    MARLA CUELLAR JUDGE, 275<sup>TH</sup> D.C.    MARIO E. RAMIREZ, JR. JUDGE, 332<sup>ND</sup> D.C.    NOE GONZALEZ JUDGE, 370<sup>TH</sup> D.C. OVERSEER    LETICIA LOPEZ JUDGE, 389<sup>TH</sup> D.C.    L. KENO VASQUEZ JUDGE, 398<sup>TH</sup> D.C.    ISRAEL RAMON, JR. JUDGE, 430<sup>TH</sup> D.C.    RENEE R. BETANCOURT JUDGE, 449<sup>TH</sup> D.C.    JOSE "JOE" RAMIREZ JUDGE, 464<sup>TH</sup> D.C.    YSMAEL FONSECA JUDGE, 476<sup>TH</sup> D.C.

Based on the review, the following was noted:

- The payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for July 2024."
- Although DTA fees for 123 tax accounts were not collected at the 15% rate specified in the contract, we concluded that the differences in rates were attributed to tax deferrals (115 tax accounts) and small amounts (8 tax accounts) (see Exhibit A).
- The total amount of DTA fees collected on the "Hidalgo County Tax Office Collection Reports" for July 2024 agreed to the amount transferred to the Hidalgo County Treasurer's Office.

If you have any questions, don't hesitate to get in touch with Francisco Saenz, Internal Auditor IV, at (956) 318-2511, ext. 4667, Karen Ramirez, Compliance Audit Supervisor, at ext. 4606, Yvonne Torres, Director of Audit Division, at ext. 4642, Reynaldo Cantu III, First Assistant Auditor, at ext. 4654, or me at ext. 4651.

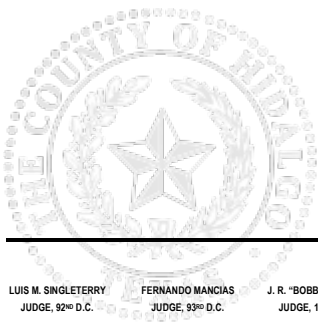
Respectfully,



Letty Chavez  
County Auditor

Enclosure: Exhibit A

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



**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY JUDGE, 92<sup>ND</sup> D.C.    FERNANDO MANCIAS JUDGE, 93<sup>RD</sup> D.C.    J. R. "BOBBY" FLORES JUDGE, 139<sup>TH</sup> D.C.    ROSE GUERRA REYNA JUDGE, 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.    LETICIA LOPEZ JUDGE, 389<sup>TH</sup> D.C.    L. KENO VASQUEZ JUDGE, 398<sup>TH</sup> D.C.    ISRAEL RAMON, JR. JUDGE, 430<sup>TH</sup> D.C.    RENEE R. BETANCOURT JUDGE, 449<sup>TH</sup> D.C.    JOSE "JOE" RAMIREZ JUDGE, 464<sup>TH</sup> D.C.    YSMAEL FONSECA JUDGE, 476<sup>TH</sup> D.C.

## Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2022	W010000048000519	15.95	3.61	19.56	2.83
2	1	2022	W010000048000519	15.91	3.66	19.57	2.81
3	1	2022	L080000067000402	0.08	0.02	0.10	0.01
4	1	2021	A174000000000300	79.20	24.49	103.69	14.62
5	1	2021	G855500000002100	54.47	15.26	69.73	9.64
6	1	2021	M550000095001204	48.52	13.59	62.11	8.59
7	1	2021	C980000002001402	43.55	12.01	55.56	7.71
8	1	2021	C980000002001402	43.43	12.16	55.59	7.68
9	1	2021	R382500010000100	8.97	2.66	11.63	1.63
10	1	2021	V056800000017900	0.74	0.31	1.05	0.15
11	1	2021	C162100000000100	0.16	0.07	0.23	0.04
12	1	2020	S477000000006700	19.58	7.38	26.96	3.70
13	1	2019	C773000000000100	15.49	7.60	23.09	3.18
14	1	2019	S295000000033750	3.39	1.63	5.02	0.69
15	1	2018	D600003000002000	268.65	171.94	440.59	62.06
16	1	2018	G062600000000100	68.72	29.55	98.27	12.17
17	1	2018	C170000000000100	34.37	22.40	56.77	8.04
18	1	2018	U050001002010200	14.08	8.03	22.11	3.00
19	1	2017	B403502000023600	45.70	32.86	78.56	10.90
20	1	2017	G590001003002900	35.54	26.61	62.15	8.75
21	1	2017	C902000000000500	29.41	18.58	47.99	6.35
22	1	2017	A370000009000900	27.73	13.81	41.54	5.04
23	1	2016	A370000009000900	21.19	13.08	34.27	4.23
24	1	2014	T570000002000100	63.86	45.07	108.93	11.40
25	1	2014	R284805000001000	31.07	27.38	58.45	7.51
26	1	2014	R329500002002300	23.35	16.49	39.84	4.17
27	1	2014	S265001000004100	14.51	11.70	26.21	3.23
28	1	2014	L020000000000900	10.47	11.37	21.84	3.08
29	1	2014	B158504000007600	0.52	0.37	0.89	0.10
30	1	2013	S160000000004815	38.89	35.11	74.00	8.99
31	1	2013	R329500002002300	28.99	23.94	52.93	5.70
32	1	2013	B158504000007600	0.39	0.34	0.73	0.08
33	1	2013	S160000000003989	-24.56	-21.07	-45.63	-5.46
34	1	2012	T570000002000100	161.85	153.09	314.94	34.72
35	1	2012	C005000000000607	118.43	119.13	237.56	28.61
36	1	2012	V180000005001000	94.04	91.47	185.51	21.30
37	1	2012	S397503000026600	55.83	55.24	111.07	13.07
38	1	2012	S477000000013600	47.24	42.95	90.19	9.35
39	1	2012	S447004000000900	46.71	42.30	89.01	9.18
40	1	2012	R420000006000500	12.92	12.12	25.04	2.75
41	1	2012	H185000180001000	10.95	10.33	21.28	2.33
42	1	2011	D320000088000031	61.60	64.63	126.23	13.86
43	1	2011	J570000001000403	61.09	59.62	120.71	11.73
44	1	2011	J570000001000403	61.09	59.62	120.71	11.73
45	1	2011	E015700000009800	11.45	13.61	25.06	3.23
46	1	2011	C580000000002000	4.89	5.58	10.47	1.30
47	1	2011	T570000002000100	1.77	1.88	3.65	0.41

48	1	2010	C58000000002000	171.02	215.89	386.91	48.73
49	1	2010	D320000088000031	177.01	206.96	383.97	43.01
50	1	2010	E436302000002200	94.65	97.10	191.75	16.90
51	1	2010	C580000000002000	7.31	9.23	16.54	2.08
52	1	2009	L447000000000900	69.77	109.00	178.77	24.59
53	1	2009	C580000000002000	77.82	107.59	185.41	23.58
54	1	2009	P935000000011900	51.29	61.16	112.45	11.16
55	1	2009	E436302000002200	55.56	63.66	119.22	10.92
56	1	2009	S525001013000200	29.32	37.59	66.91	7.56
57	1	2009	V280000002000300	9.13	10.80	19.93	1.94
58	1	2008	P935000000011900	224.78	295.02	519.80	52.94
59	1	2008	H365003000001100	22.37	27.37	49.74	4.37
60	1	2007	C005000000004905	11.88	17.42	29.30	3.19
61	1	2007	S245000000001200	8.62	12.08	20.70	2.06
62	1	2007	M475000002001600	7.00	9.43	16.43	1.50
63	1	2007	A413500000000100	0.63	0.82	1.45	0.12
64	1	2006	L43500000G000502	88.21	124.30	212.51	18.26
65	1	2006	D320000060000202	32.30	52.64	84.94	9.89
66	1	2006	D320000060000202	32.30	52.64	84.94	9.89
67	1	2006	W230000052000300	8.51	13.70	22.21	2.53
68	1	2006	D320000060000202	-32.30	-52.64	-84.94	-9.89
69	1	2005	W380000290000004	83.57	155.37	238.94	31.21
70	1	2005	W220000003001100	38.34	56.70	95.04	7.76
71	1	2004	M625500000000600	49.24	75.46	124.70	9.38
72	1	2004	B496504000032900	7.57	14.32	21.89	2.68
73	1	2004	B496504000032900	7.55	14.34	21.89	2.68
74	1	2003	H360000000000500	35.02	75.02	110.04	14.86
75	1	2003	W010000030000309	21.69	41.09	62.78	6.89
76	1	2003	W380000290000004	13.88	29.14	43.02	5.68
77	1	2003	C690000001000700	4.89	8.42	13.31	1.17
78	1	2002	S165000000002100	8.42	18.64	27.06	3.58
79	1	2002	S240000000009511	14.49	25.69	40.18	3.28
80	1	2001	W010000030000309	171.28	365.84	537.12	60.64
81	1	2001	A210000043001800	119.07	244.79	363.86	37.86
82	1	2001	W010000030000309	50.49	107.84	158.33	17.87
83	1	2001	S165000000002100	15.55	36.27	51.82	6.88
84	1	2001	M355000073002600	12.52	28.31	40.83	5.14
85	1	2001	S447004000000900	1.29	2.90	4.19	0.51
86	1	2000	W010000030000309	215.76	486.71	702.47	80.26
87	1	2000	L025000010000000	10.55	27.73	38.28	5.39
88	1	1999	W010000030000309	187.31	445.03	632.34	73.05
89	1	1999	E540000002002100	28.08	59.50	87.58	7.70
90	1	1999	O270006000003300	13.62	30.49	44.11	4.47
91	1	1998	W010000030000309	189.11	471.99	661.10	77.16
92	1	1997	W010000030000309	172.08	450.13	622.21	73.31
93	1	1997	M190001000003300	6.37	14.75	21.12	1.86
94	1	1997	M190001000003300	6.37	14.75	21.12	1.86
95	1	1996	W010000030000309	156.24	427.45	583.69	69.37
96	1	1996	A080098000111600	2.62	7.88	10.50	1.46
97	1	1995	W010000030000309	149.73	427.61	577.34	69.18
98	1	1994	W010000030000309	55.17	164.17	219.34	26.48

99	1	1991	L670000017000500	60.11	189.86	249.97	27.31
100	1	1991	L670000017000500	41.64	131.53	173.17	18.92
101	1	1990	L670000017000500	18.54	60.79	79.33	8.76
102	1	1982	S120000000003100	2.30	10.66	12.96	1.82
103	12	1999	W010000030000309	4.57	10.85	15.42	1.78
104	12	1998	W010000030000309	8.26	20.62	28.88	3.37
105	12	1997	W010000030000309	8.34	21.83	30.17	3.55
106	12	1997	M190001000003300	0.54	1.22	1.76	0.15
107	12	1997	M190001000003300	0.53	1.22	1.75	0.15
108	12	1996	W010000030000309	8.39	22.95	31.34	3.72
109	12	1995	W010000030000309	8.39	23.96	32.35	3.88
110	12	1994	W010000030000309	2.65	7.88	10.53	1.27
111	17	1982	S120000000003100	0.35	1.59	1.94	0.27
112	1	2017	W380000544000003	20.32	13.90	34.22	4.66
113	1	2016	L136500000010300	94.58	61.17	155.75	19.58
114	1	2015	L136500000010300	2.19	1.68	3.87	0.49
115	1	2010	P640000062000500	52.27	53.45	105.72	9.25
116	1	2009	J880000001002000	25.44	33.81	59.25	7.10
117	1	2001	S170002025001601	22.36	44.70	67.06	6.54
118	95	1977	S525001043003600	0.04	0.14	0.18	0.02
119	1	2023	A180000044000820	0.37	0.06	0.43	0.07
120	1	2023	L313504000005400	0.13	0.03	0.16	0.03
121	1	2023	M455000003000100	0.03	0.00	0.03	0.01
122	1	2023	E596500000003200	0.09	0.01	0.10	0.01
123	1	2023	M455000003000100	0.03	0.00	0.03	0.01