



HIDALGO COUNTY AUDITOR'S OFFICE

2808 SOUTH BUSINESS HIGHWAY 281
EDINBURG, TEXAS 78539-6243

PHONE: (956) 318-2511 FAX: (956) 318-2577
www.hidalgocounty.us/294/Auditors-Office

May 27, 2025

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. Everardo Villarreal, Commissioner Precinct No. 3	Cash Count Report No. 2024-90
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	January 2025 DTA Payment Request Report No. 2025-31
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	Fee Account MFR for August 2023 through December 2024
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Donna TIRZ No. 1 (Red River) Report No. 2024-33
Rolando Garza, Chief Appraiser Hidalgo County Appraisal District	City of Hidalgo TIRZ No. 1 Report No. 2024-32
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	City of Hidalgo TIRZ No. 1 Report No. 2024-32
The Hon. Lita Leo, Hidalgo County Treasurer	Cash Count Report No. 2025-61
Ms. Angie Chapa, Law Librarian	MFR for January 2024 through December 2024
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	February 2025 DTA Payment Request Report No. 2025-32
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	March 2025 DTA Payment Request Report No. 2025-33
Rolando Garza, Chief Appraiser Hidalgo County Appraisal District	City of Pharr TIRZ No. 1 Report No. 2024-42
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	City of Pharr TIRZ No. 1 Report No. 2024-42
Rolando Garza, Chief Appraiser Hidalgo County Appraisal District	City of Mercedes TIRZ No. 1 (THMC1) Report No. 2024-39
The Honorable Pablo "Paul" Villarreal, Jr., RTA	Mercedes TIRZ No. 1 Report No. 2024-39
Rolando Garza, Chief Appraiser Hidalgo County Appraisal District	McAllen TIRZ No. 2 Report No. 2024-45
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	McAllen TIRZ No. 2 – Audit No. 2024-45

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. FERNANDO MANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. JUAN R. ALVAREZ JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. LETICIA LOPEZ JUDGE, 389TH D.C. L. KENO VASQUEZ JUDGE, 398TH D.C. ORLANDO ESQUIVEL JUDGE, 430TH D.C. RENEE R. BETANCOURT JUDGE, 449TH D.C. JOSE "JOE" RAMIREZ JUDGE, 464TH D.C. NEREIDA LOPEZ-SINGLETERRY JUDGE, 476TH D.C.

The Hon. Toribio Palacios, Criminal District Attorney	H.B. 65 Financial Statements for January 2025 through March 2025
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	Fee Account MFR for January 2025 through March 2025
The Hon. Toribio Palacios, Criminal District Attorney	HIDTA Financial Statements for January 2025 through March 2025
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	City of La Joya TIRZ No. 1 Report No. 2024-46

Respectfully,



Letty Chavez
County Auditor

Attachments



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February 25, 2025

The Honorable Everardo Villarreal, Commissioner
Hidalgo County Precinct No. 3
724 North Breyfogle
P.O. Box 607
Mission, TX 78574

Re: Cash Count Report No. 2024-90

Dear Commissioner Villarreal:

We conducted a surprise cash count of the cash held at the Precinct 3 Sanitation Office (Sullivan City Office) on October 25, 2024, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Executive Summary:

There were no collections at the time of the cash count; however, we noted that the system of internal controls for collecting and safeguarding cash requires improvement. More specifically, we noted the following:

- Cash collections are transported and delivered from the Sullivan City substation to the main station in an unsecured bag;
- The cameras installed at the Sullivan City substation are not operational; and
- The Cashier's Daily Close-Out Report/Daily Remittance Form is not properly completed.

Scope:

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

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

Conclusion:

At the time of the cash count, receipts had not been issued, and collections had not been made. Based on the results of the review, we concluded that total cash on hand reconciled to the approved change fund of \$50.00;

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. FERNANDO MANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. JUAN R. ALVAREZ JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. LETICIA LOPEZ JUDGE, 389TH D.C. L. KENO VASQUEZ JUDGE, 398TH D.C. ORLANDO ESQUIVEL JUDGE, 430TH D.C. RENEE R. BETANCOURT JUDGE, 449TH D.C. JOSE "JOE" RAMIREZ JUDGE, 464TH D.C. NEREIDA LOPEZ-SINGLETERRY JUDGE, 476TH D.C.

however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the observations below.

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

Observation No. 1:

We noted that deposits were transported to the Sanitation Precinct 3 Main Office in a plastic storage bag. According to staff at the Main Office, as of February 12, 2025, a secured bag is used for this purpose.

Pursuant to the Cash Handling Guidelines, all cash must be protected immediately by using a cash drawer, safe, or other secure place until it is deposited. A secure area for processing and safeguarding cash received, petty cash funds, change funds, and unissued receipts must be provided and restricted to authorized personnel. When transporting deposits to the bank or the County Treasurer's Office, as applicable, cash must be secured in a locked cash bag. The courier should exercise caution when transporting deposits by not taking the key to the cash bag and varying the time and route.

Failure to ensure that collections are secured in a locked cash bag during transportation increases the risk of loss or misuse of County revenues.

Recommendation:

Management should ensure that a locked cash bag is used when transporting deposits.

Observation No. 2:

We noted that security cameras were installed where cash collections are received and safeguarded; however, we were informed that the cameras were not working. According to staff, the cameras were not working due to the unreliable internet connection. As of the date of this letter, the Information Technology Department confirmed that the cameras are now working.

Security cameras serve as a crime deterrent; therefore, the County Auditor's Office recommends installing security alarms and security cameras in areas where cash collections and receipts are received and safeguarded.

Failure to ensure that the security cameras work in areas where cash is receipted and safeguarded increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that security cameras are installed and working in areas where cash is receipted and safeguarded.

Observation No. 3:

We noted that the *Daily Close-out Report* is not properly completed. More specifically, the *Daily Close-out Report* was missing the signature from a witness acknowledging the *Daily Close-out Report's* accuracy and completeness.

The County Auditor's Office requires the cashier to reconcile the cash drawer against receipts issued and the change fund, if any, using the *Cashier's Daily Close-Out Report* (the Close-Out Report). Another person must witness the reconciliation. The cashier must count the cash, including "in-house," "online," and/or "kiosk" credit card payments received, and record the appropriate amounts on *Part II Cash on Hand by Actual Count*. A daily "in-house," "online," and/or "kiosk" credit card report must be generated and attached to the *Close-Out Report*. The witness must total the actual receipts issued for the day and record the total and beginning and ending receipt numbers and control numbers, if applicable, on *Part I Recap of Receipts*. The witness must confirm that the amount recorded by the cashier on *Part II Cash on Hand by Actual Count* agrees to the receipts issued and the

change fund, if any. Any variances must be noted in the Comments Section with a detailed explanation. Both the cashier and the witness must verify that the *Close-Out Report* is completed. The cashier and witness must sign under *Part III Acknowledgment and Approval* to document their responsibility for this verification.

Failure to ensure that the *Daily Close-Out Report* is properly completed may increase the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that the *Daily Close-Out Report* is properly completed. At a minimum, the procedures noted above should be implemented.

Please provide a management response to observation no. 3 noted above on the attached Management Response Form by March 12, 2025. The Management Response Form should be emailed to managementresponse@auditor.co.hidalgo.tx.us.

If you have any questions or would like to schedule a meeting to discuss this cash count, please contact 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

Enclosures: Management Response Form

cc: The Honorable Richard Cortez, Hidalgo County Judge
Mr. Valde Guerra, County Executive Officer
Ms. Norma Ceballos, Executive Assistant III, Hidalgo County Precinct No. 3



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March 19, 2025

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

Re: January 2025 DTA Payment Request Report No. 2025-31

Dear Mr. Villarreal:

We completed a limited scope review of the January 2025 payment request prepared by your office for delinquent tax attorney (DTA) fees due to Linebarger, Goggan, Blair, and Sampson LLP ("LGBS") and related supporting documentation. The objective of the review was to determine if the payment request was accurate and properly authorized.

The results of the review revealed that the payment request was generally accurate and properly authorized. We will proceed to process the January 2025 DTA payment request for \$181,524.71 to LGBS.

The scope of the review was limited to a review of the DTA fees collected by your office on behalf of the following entities: Hidalgo County (GHD), Road District 2 (RD2), Road District 5 (RD5), Road District 7 (RD7), Road District 12 (RD12), Road District 14 (RD14), Road District 15 (RD15), State of Texas (TEX); and the payment request prepared by your office for the month ended January 31, 2025. 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 January 2025."
- Reviewed the "Hidalgo County Tax Office Collection Reports" to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed the "Hidalgo County Tax Office Collection Reports" to determine if the total amount of DTA fees collected agreed to the amount transferred to the Hidalgo County Treasurer's Office.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. FERNANDO MANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. JUAN R. ALVAREZ JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. LETICIA LOPEZ JUDGE, 389TH D.C. L. KENO VASQUEZ JUDGE, 398TH D.C. ORLANDO ESQUIVEL JUDGE, 430TH D.C. RENEE R. BETANCOURT JUDGE, 449TH D.C. JOSE "JOE" RAMIREZ JUDGE, 464TH D.C. NEREIDA LOPEZ-SINGLETERRY JUDGE, 476TH 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 January 2025."
- Although DTA fees for 119 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 (117 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 January 2025 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

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2023	P855500000001000	2.88	0.70	3.58	0.51
2	1	2022	L045000023000010	181.25	53.62	234.87	33.98
3	1	2022	S436000000001700	89.63	22.86	112.49	15.86
4	1	2022	E700002000004800	20.59	6.09	26.68	3.86
5	1	2022	M675000002001800	12.08	3.15	15.23	2.15
6	1	2021	L335400002000600	53.53	16.64	70.17	9.55
7	1	2021	C070000099000702	30.35	11.91	42.26	6.05
8	1	2021	S240000000001107	23.27	8.72	31.99	4.53
9	1	2021	C902000000002200	12.53	5.14	17.67	2.56
10	1	2020	R137701000004300	43.77	17.07	60.84	8.14
11	1	2020	N860000001003200	34.75	17.40	52.15	7.45
12	1	2019	S240000000013605	269.92	126.64	396.56	52.23
13	1	2019	C902000000000500	29.01	12.09	41.10	5.22
14	1	2018	S240000000013605	107.06	63.07	170.13	22.64
15	1	2018	L284000000000900	54.82	38.70	93.52	13.24
16	1	2018	M340002000004500	21.20	13.73	34.93	4.80
17	1	2017	C535597000092201	96.53	49.31	145.84	17.23
18	1	2017	S073000000001500	40.58	26.65	67.23	8.77
19	1	2016	B190027000002400	89.69	50.89	140.58	15.87
20	1	2016	R116002000003000	5.94	5.07	11.01	1.51
21	1	2015	F105002000007600	175.88	120.34	296.22	34.03
22	1	2015	C535597000092201	102.81	77.19	180.00	22.05
23	1	2015	B190027000002400	79.23	54.47	133.70	15.45
24	1	2015	R284805000001000	54.73	43.02	97.75	12.23
25	1	2015	P275001000011100	6.33	4.10	10.43	1.12
26	1	2015	W235097000071504	5.44	3.82	9.26	1.09
27	1	2015	W010000040000915	0.29	0.34	0.63	0.10
28	1	2014	C535597000092201	112.61	98.07	210.68	26.18
29	1	2014	S295000000052301	74.12	68.44	142.56	18.23
30	1	2014	L212101000002600	59.86	44.35	104.21	10.95
31	1	2014	C676000000037100	59.24	38.95	98.19	10.04
32	1	2014	B403502000023600	31.20	34.45	65.65	9.13
33	1	2014	R284805000001000	28.54	25.85	54.39	6.89
34	1	2014	M045004000000200	20.29	16.39	36.68	4.32
35	1	2014	J570098005000205	14.03	13.52	27.55	3.60
36	1	2014	L020000000000900	10.38	11.50	21.88	3.05
37	1	2014	B158504000007600	0.51	0.38	0.89	0.10
38	1	2014	M045004000000200	-20.29	-16.39	-36.68	-4.32
39	1	2013	C535597000092201	61.42	60.86	122.28	15.39
40	1	2013	S160000000003989	24.19	21.95	46.14	5.37
41	1	2013	B293000000001300	10.27	8.46	18.73	1.89
42	1	2013	B158504000007600	0.38	0.35	0.73	0.08
43	1	2013	B158504000007600	0.39	0.35	0.74	0.08
44	1	2013	B158504000007600	-0.39	-0.35	-0.74	-0.08
45	1	2011	C676000000037100	287.02	315.00	602.02	67.59
46	1	2011	T210000239000600	28.45	38.00	66.45	8.92
47	1	2011	B190035000001500	42.44	42.19	84.63	8.02

48	1	2011	J570000001000403	21.14	21.16	42.30	4.06
49	1	2011	C005000000004905	16.33	16.51	32.84	3.21
50	1	2010	C005000000004905	66.96	75.72	142.68	14.36
51	1	2010	J570000001000403	56.92	63.79	120.71	11.95
52	1	2010	J570000001000403	36.98	41.45	78.43	7.77
53	1	2010	P927901000007000	26.54	31.18	57.72	6.21
54	1	2010	P640000062000500	4.81	5.04	9.85	0.85
55	1	2009	L045000211000003	83.99	103.66	187.65	18.90
56	1	2009	P811503000008100	53.42	74.83	128.25	16.03
57	1	2009	P640000023000500	38.63	68.38	107.01	15.47
58	1	2009	B157000000005500	42.41	49.38	91.79	8.21
59	1	2009	S525001013000200	5.80	7.60	13.40	1.50
60	1	2008	T094003000007300	36.04	45.07	81.11	7.08
61	1	2008	M015000062000401	15.86	22.89	38.75	4.50
62	1	2007	A300000020001200	96.68	134.78	231.46	21.75
63	1	2007	S477000000006600	46.51	69.49	116.00	12.55
64	1	2007	D320000060000202	37.70	57.84	95.54	10.86
65	1	2007	D320000060000202	35.96	55.14	91.10	10.35
66	1	2007	B310000000001615	31.66	46.56	78.22	8.21
67	1	2007	S477000000006600	26.80	40.04	66.84	7.24
68	1	2007	S100000002003000	10.41	15.70	26.11	2.87
69	1	2007	M475000002001600	6.94	9.50	16.44	1.49
70	1	2007	W380000238000005	5.30	7.54	12.84	1.26
71	1	2007	L211097000004301	0.53	1.07	1.60	0.23
72	1	2007	B310000000001615	-31.66	-46.56	-78.22	-8.21
73	1	2007	D320000060000202	-37.70	-57.84	-95.54	-10.86
74	1	2006	W380000238000005	31.79	49.09	80.88	8.15
75	1	2006	R382500008000500	20.65	29.89	50.54	4.40
76	1	2006	C500000003000801	13.15	21.41	34.56	3.87
77	1	2006	R225001003001900	2.51	4.33	6.84	0.85
78	1	2006	R225001003001900	2.50	4.33	6.83	0.85
79	1	2006	R382500008000500	-20.65	-29.89	-50.54	-4.40
80	1	2005	E43100000000200	16.23	27.01	43.24	4.46
81	1	2005	W010000016000325	16.77	24.60	41.37	3.12
82	1	2005	R382500008000500	3.92	6.15	10.07	0.91
83	1	2005	R382500008000500	-3.92	-6.15	-10.07	-0.91
84	1	2004	P550000002002000	250.18	448.87	699.05	74.30
85	1	2004	W010000030000309	82.43	148.44	230.87	24.73
86	1	2004	B496504000032900	7.51	14.39	21.90	2.66
87	1	2004	B496504000032900	7.51	14.40	21.91	2.65
88	1	2004	W010000044001052	4.04	6.24	10.28	0.75
89	1	2003	R021501000002500	101.84	165.40	267.24	18.79
90	1	2003	S165000000002100	25.40	53.80	79.20	10.33
91	1	2003	A180000064001504	16.28	30.17	46.45	4.69
92	1	2003	C690000001000700	12.13	21.16	33.29	2.89
93	1	2003	W010000016000325	2.84	4.85	7.69	0.63
94	1	2003	A180000064001504	-16.28	-30.17	-46.45	-4.69
95	1	2002	B240002007000500	115.55	294.67	410.22	58.94
96	1	2002	M355000073002600	13.71	29.72	43.43	5.39
97	1	2002	L185002000001100	12.62	24.06	36.68	3.47
98	1	2001	L205000051000500	49.73	92.73	142.46	10.97

99	1	2000	E540000002002100	31.06	62.88	93.94	7.97
100	1	2000	E310000006001400	2.08	4.91	6.99	0.85
101	1	1999	L470000000003000	30.41	67.62	98.03	9.44
102	1	1999	L205000051000500	5.38	11.33	16.71	1.38
103	1	1997	N770000009000500	17.21	52.55	69.76	9.90
104	1	1997	C070000101001409	9.62	30.36	39.98	5.79
105	1	1997	E330000203001200	2.66	7.45	10.11	1.32
106	1	1996	A080098000111600	10.38	31.63	42.01	5.82
107	1	1996	F345000156001200	12.49	29.90	42.39	3.48
108	1	1996	A080098000111600	2.61	7.90	10.51	1.45
109	1	1996	A080098000111600	-10.38	-31.63	-42.01	-5.82
110	1	1995	A080000000114909	12.00	34.93	46.93	5.71
111	11	1980	A080000000111500	5.31	22.94	28.25	3.19
112	95	1979	S525001043003600	0.81	3.64	4.45	0.53
113	95	1979	S525001043003600	0.26	1.12	1.38	0.16
114	1	2010	N800002001000100	26.00	29.14	55.14	5.46
115	1	2009	N800002001000100	152.45	189.16	341.61	34.76
116	1	2020	T543501000000200	73.24	36.69	109.93	15.71
117	1	2011	1005900000000755	57.71	63.13	120.84	13.50
118	95	1978	S525001043003600	1.14	5.17	6.31	0.75
119	95	1977	S525001043003600	1.04	4.78	5.82	0.70



HIDALGO COUNTY AUDITOR'S OFFICE

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April 11, 2025

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

Re: Fee Account MFR for August 2023 through December 2024

Dear Sheriff Guerra:

We conducted a limited-scope review of the Fee Account Monthly Fees Report (MFR) for the months of August 2023 through December 2024 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted for and reported. The purpose of this report is to furnish management with independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Executive Summary

Based on the review, we concluded that collections were generally properly accounted and reported; however, the system of internal controls for reporting fees requires improvement. More specifically, *Monthly Fees Reports* and applicable supporting documentation were not always filed with the County Auditor's Office within five days after the last day of the month.

Scope:

The scope of the review was limited to collections reported by your office on the MFR for August 2023 through December 2024. 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 include areas where improvement could be made.

Methodology:

In conducting the review, the following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. FERNANDO MANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. JUAN R. ALVAREZ JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. LETICIA LOPEZ JUDGE, 389TH D.C. L. KENO VASQUEZ JUDGE, 398TH D.C. ORLANDO ESQUIVEL JUDGE, 430TH D.C. RENEE R. BETANCOURT JUDGE, 449TH D.C. JOSE "JOE" RAMIREZ JUDGE, 464TH D.C. NEREIDA LOPEZ-SINGLETERRY JUDGE, 476TH D.C.

- Verified that procedures for voiding receipts were properly followed.
- Verified that the collections per the MFR agreed to: 1.) total receipts issued per the Receipt Journal Report generated from *Odyssey*; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts were issued in sequential order.
- Verified that receipts and the MFR were properly completed.

Conclusion:

Based on the review, we concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the reporting of fees requires improvement as noted in the observation below. Total collections for the months of August 2023 through December 2024 were as follows:

Month Ended	Amount
August 2023	\$ 33,638.38
September 2023	\$ 30,360.44
October 2023	\$ 30,884.64
November 2023	\$ 21,052.25
December 2023	\$ 26,401.78
January 2024	\$ 26,470.69
February 2024	\$ 28,792.86
March 2024	\$ 28,750.31
April 2024	\$ 29,579.07
May 2024	\$ 23,080.40
June 2024	\$ 29,532.95
July 2024	\$ 28,346.09
August 2024	\$ 28,368.75
September 2024	\$ 26,390.25
October 2024	\$ 27,722.82
November 2024	\$ 24,400.70
December 2024	\$ 22,577.02

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

Observation No. 1:

The Monthly Fee Report and applicable supporting documentation for the months noted below were not filed with the County Auditor's Office within five days after the last day of the month.

Month Ended	Days Late
August 2023	6
September 2023	5
October 2023	1
November 2023	2
December 2023	5
January 2024	2
February 2024	2
March 2024	0
April 2024	1
May 2024	2

June 2024	0
July 2024	1
August 2024	4
September 2024	4
October 2024	1
November 2024	4
December 2024	3

Local Government Code §114.001 (b) requires monthly reports to be filed with the County Auditor's Office within five days after the last day of each month.

Failure to ensure that the monthly report is filed with the County Auditor's Office within five days after the last day of the month may result in the improper reporting of County funds.

Recommendation:

Management should ensure that the *Monthly Fees Report* and supporting documentation are filed with the County Auditor's Office within five days after the last day of the month, as required by Local Government Code §114.001 (b).

Please provide a written management response to the abovementioned observations on the attached Management Response Form by April 28, 2025. The Management Response Forms should be emailed to 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

cc: The Honorable Richard Cortez, County Judge
Mr. Valde Guerra, County Executive Officer
Myra Montoya, Budget Manager II, Hidalgo County Sheriff's Office



HIDALGO COUNTY AUDITOR'S OFFICE

2808 SOUTH BUSINESS HIGHWAY 281
EDINBURG, TEXAS 78539-6243

PHONE: (956) 318-2511 FAX: (956) 318-2577
www.hidalgocounty.us/294/Auditors-Office

April 21, 2025

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

Re: Donna TIRZ No. 1 (Red River) Report No. 2024-33

Dear Mr. Villarreal:

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

The scope of the review was limited to the tax accounts located within the TIRZ for the tax roll 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 include all areas where improvements could be made. Management is responsible for sound internal controls.

In conducting the review, we reviewed the TIRZ list of accounts and TIRZ collection reports provided by the Tax Office, a list of tax accounts coded THCD1 by the Hidalgo County Appraisal District (HCAD), and the TIRZ map provided by the HCAD.

The results of the review revealed that tax account numbers 708156 and 708185 are located within the TIRZ boundaries; however, they were not included in the TIRZ collection reports or list of accounts provided by the Tax Office.

Please make the necessary corrections and submit a revised tax account listing and collection report for the City of Donna TIRZ No. 1 to the County Auditor's Office by April 30, 2025.

If you have any questions, feel free to 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: The Honorable Richard F. Cortez, Hidalgo County Judge
Ms. Blanca Perez, Supervisor - Property Records, Hidalgo County Appraisal District

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. FERNANDO MANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. JUAN R. ALVAREZ JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. LETICIA LOPEZ JUDGE, 389TH D.C. L. KENO VASQUEZ JUDGE, 398TH D.C. ORLANDO ESQUIVEL JUDGE, 430TH D.C. RENEE R. BETANCOURT JUDGE, 449TH D.C. JOSE "JOE" RAMIREZ JUDGE, 464TH D.C. NEREIDA LOPEZ-SINGLETERRY JUDGE, 476TH D.C.



HIDALGO COUNTY AUDITOR'S OFFICE

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www.hidalgocounty.us/294/Auditors-Office

April 21, 2025

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

Re: City of Hidalgo TIRZ No. 1 Report No. 2024-32

Dear Mr. Garza:

We conducted a limited-scope review of the tax year 2023 list of tax accounts coded THCHD by the Hidalgo County Appraisal District (HCAD). The objective of the review was to determine whether the list of tax accounts coded THCHD only included real property tax accounts located within the TIRZ boundaries, as noted on the TIRZ map provided by the HCAD.

The scope of the review was limited to tax accounts located within the TIRZ for the tax roll 2023. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction.

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

The results of the review revealed that tax account numbers 1351801 and 1412791 are not located within the TIRZ boundaries; however, they were included in the tax year 2023 list of tax accounts coded THCHD by HCAD.

Please make the necessary corrections and submit a revised list of tax accounts for year 2023 coded THCHD to the Hidalgo County Auditor's Office and Tax Assessor-Collector's Office by April 30, 2025.

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

cc: The Honorable Richard Cortez, Hidalgo County Judge

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. FERNANDO MANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. JUAN R. ALVAREZ JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. LETICIA LOPEZ JUDGE, 389TH D.C. L. KENO VASQUEZ JUDGE, 398TH D.C. ORLANDO ESQUIVEL JUDGE, 430TH D.C. RENEE R. BETANCOURT JUDGE, 449TH D.C. JOSE "JOE" RAMIREZ JUDGE, 464TH D.C. NEREIDA LOPEZ-SINGLETERRY JUDGE, 476TH D.C.



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April 21, 2025

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

Re: City of Hidalgo TIRZ No. 1 Report No. 2024-32

Dear Mr. Villarreal:

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

The scope of the review was limited to tax accounts located within the TIRZ for the tax roll 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 include areas where improvement could be made. The responsibility for sound internal controls rests with management.

As part of the review, we reviewed TIRZ collection reports, the City of Hidalgo TIRZ No. 1 list of accounts provided by the Tax Office, a list of tax accounts coded THCHD, and the TIRZ map provided by the Hidalgo County Appraisal District.

The results of the review revealed the following:

1. Tax account numbers 257294, 257296, 257299, 606108, 704955, 704978, 704990, 705009, 711394, and 727480 are located within the TIRZ boundaries; however, the tax account numbers were not included in the City of Hidalgo TIRZ No. 1 list of accounts and collections report for tax roll 2023 provided by the Tax Office.
2. Tax account numbers 1351801 and 1412791 are not located within the TIRZ boundaries; however, the tax account numbers were included in the City of Hidalgo TIRZ No. 1 list of accounts and collections report for tax roll 2023 provided by the Tax Office.

Please make the necessary corrections and submit a revised list of tax accounts and collections report to the County Auditor's Office by April 30, 2025.

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

cc: The Honorable Richard Cortez, Hidalgo County Judge

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. FERNANDO MANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. JUAN R. ALVAREZ JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. LETICIA LOPEZ JUDGE, 389TH D.C. L. KENO VASQUEZ JUDGE, 398TH D.C. ORLANDO ESQUIVEL JUDGE, 430TH D.C. RENEE R. BETANCOURT JUDGE, 449TH D.C. JOSE "JOE" RAMIREZ JUDGE, 464TH D.C. NEREIDA LOPEZ-SINGLETERRY JUDGE, 476TH D.C.



HIDALGO COUNTY AUDITOR'S OFFICE

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www.hidalgocounty.us/294/Auditors-Office

April 21, 2025

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

Re: Cash Count Report No. 2025-61

Dear Ms. Leo:

We conducted a surprise cash count of the cash held at the County Treasurer's Office on March 31, 2025, pursuant to Local Government Codes §115.003 and §115.0035. The objective of the cash count was to determine whether the total cash on hand reconciled with the total receipts issued for the day up to the time of the cash count and the approved change fund.

Executive Summary:

We concluded that the total cash on hand reconciled with the total receipts issued for the day up to the time of the cash count and the approved change fund of \$50.00; however, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement. More specifically, we noted that cashiers can modify receipts.

Scope:

The scope of the review was limited to counting the cash on hand as of the cash count. We also followed up on observations identified in the cash count conducted on November 20, 2024, to evaluate the progress toward resolving the observations. 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 include areas where improvement could be made.

Conclusion:

Cash on hand at the time of the cash counts totaled \$11,830.68. Based on the results of the review, we concluded that the total cash on hand reconciled to the total receipts issued up to the time of the cash count and the approved change fund of \$50.00. However, we noted that cashiers can modify receipts.

Management is responsible for establishing and maintaining a sound internal control system. The objectives of an internal control system is 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.

Repeat Observation No. 1:

We noted that cashiers have access to modify receipts (i.e., receipt amount, payer name, payment description, and general ledger account number) that have been printed and issued to the payor, but have not been posted to *LINQ*. According to staff, as a compensating control, all cashiers must obtain approval from the Chief Deputy before modifying receipts. *LINQ* installed an update to resolve the issue on October 8, 2020. According to the

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. FERNANDO MANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. JUAN R. ALVAREZ JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. LETICIA LOPEZ JUDGE, 389TH D.C. L. KENO VASQUEZ JUDGE, 398TH D.C. ORLANDO ESQUIVEL JUDGE, 430TH D.C. RENE R. BETANCOURT JUDGE, 449TH D.C. JOSE "JOE" RAMIREZ JUDGE, 464TH D.C. NEREIDA LOPEZ-SINGLETERRY JUDGE, 476TH D.C.

Chief Deputy, they are currently working with the Auditor's Office IT Division to implement the update installed by LINQ.

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

Failure to ensure that access to modify receipts is unavailable to staff may result in the loss or misuse of County funds.

Recommendation:

Management should continue coordinating with the Auditor's Office IT Division to implement the update installed by LINQ that removes the employee's ability to modify receipts.

Please provide a management response to the observations noted above by May 7, 2025. The Management Response Forms should be emailed to managementresponse@auditor.co.hidalgo.tx.us.

If you have any questions or would like to schedule a meeting to discuss this cash count, please Linda Vasquez, Internal Auditor III, at (956) 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

Enclosure: Management Response Forms

cc: Honorable Richard Cortez, County Judge
Mr. Valde Guerra, County Executive Officer
Ms. Audrey Ochoa, Chief Deputy, Hidalgo County Treasurer's Office



HIDALGO COUNTY AUDITOR'S OFFICE

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PHONE: (956) 318-2511 FAX: (956) 318-2577
www.hidalgocounty.us/294/Auditors-Office

April 21, 2025

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

Re: MFR for January 2024 through December 2024

Dear Ms. Chapa:

We conducted a limited scope review of the Monthly Fees Report (MFR) and supporting documentation for the months of January 2024 through December 2024 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted for and reported. The purpose of this report is to furnish management with independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Executive Summary:

Fees collected were generally properly accounted for and reported; however, the system of internal controls for the account and reporting of fees requires improvement. More specifically, we noted that for several receipts, the amount collected did not match the cost for the quantity of copies provided.

Scope:

The scope of the review was limited to collections reported by your office on the MFR for January 2024 through December 2024. 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 include areas where improvement could be made.

Methodology:

In conducting the review, the following procedures were performed:

- Verified that the MFR and supporting documentation were submitted to the County Auditor's Office within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified that the MFR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MFR by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts were issued in sequential order.
- Verified that procedures for voiding receipts were followed correctly.
- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Forms* (Close-out Reports) to determine if fees collected were properly accounted and deposited with the financial institution on or before the fifth business day after the day on which the funds were received pursuant to Local Government Code §113.022.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. FERNANDO MANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. JUAN R. ALVAREZ JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. LETICIA LOPEZ JUDGE, 389TH D.C. L. KENO VASQUEZ JUDGE, 398TH D.C. ORLANDO ESQUIVEL JUDGE, 430TH D.C. RENEE R. BETANCOURT JUDGE, 449TH D.C. JOSE "JOE" RAMIREZ JUDGE, 464TH D.C. NEREIDA LOPEZ-SINGLETERRY JUDGE, 476TH D.C.

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

Conclusion:

Based on the review, we concluded that the fees collected were generally properly accounted for and reported. However, the internal control system for accounting and reporting fees requires improvement. Total Collections for January 2024 through December 2024 were as follows:

Month	Amount	Month	Amount
January 2024	\$ 847.50	July 2024	\$ 775.50
February 2024	\$ 812.50	August 2024	\$ 827.50
March 2024	\$ 973.45	September 2024	\$ 959.50
April 2024	\$ 1,106.75	October 2024	\$ 954.25
May 2024	\$ 925.25	November 2024	\$ 756.00
June 2024	\$ 715.50	December 2024	\$ 827.75

Management is responsible for establishing and maintaining a sound internal control system. 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 correctly.

Observation 1:

We noted in several receipts that the amount collected did not match the cost for the quantity of copies provided. According to the Law Library staff, these inaccuracies stemmed from unintentional errors in completing the relevant fields.

The Hidalgo County Commissioners Court approved a fee schedule. The Law Library is required to collect fees according to the fee schedule and ensure that receipts are issued correctly.

Failure to ensure that the proper fee is collected and receipts are issued correctly may increase the risk of loss of County funds.

Recommendation:

Management should ensure that fees are collected according to the fee schedule and that receipts are issued correctly. The amount collected should match the cost of the quantity of copies provided.

Please provide a written management response to the abovementioned observation on the attached Management Response Form by March 5, 2025. The Management Response Forms should be emailed to managementresponse@auditor.co.hidalgo.tx.us.

If you have any questions, please contact Jake Solis, Internal Auditor II, at 318-2511 ext. 4656, 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,



Lefty Chavez
Hidalgo County Auditor

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



**HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
MANAGEMENT RESPONSE FORM**

AUDITEE: Law Library **AUDIT NO.:** _____
AUDIT: Law Library MFR for
January 2024 through
December 2024 **MANAGEMENT
RESPONSE DUE:** March 5, 2025
FINDING No.: 1 **RECOMMENDATION:** 1

Management should ensure that fees are collected according to the fee schedule and that receipts are issued correctly. The amount collected should match the cost of the quantity of copies provided.

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):

Signature: _____ **Date:** _____



HIDALGO COUNTY AUDITOR'S OFFICE

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www.hidalgocounty.us/294/Auditors-Office

May 5, 2025

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

Re: February 2025 DTA Payment Request Report No. 2025-32

Dear Mr. Villarreal:

We completed a limited scope review of the February 2025 payment request prepared by your office for delinquent tax attorney (DTA) fees due to Linebarger, Goggan, Blair, and Sampson LLP ("LGBS") and related supporting documentation. The objective of the review was to determine if the payment request was accurate and properly authorized.

The results of the review revealed that the payment request was generally accurate and properly authorized. We will proceed to process the February 2025 DTA payment request in the amount of \$136,140.56 to LGBS.

The scope of the review was limited to a review of the DTA fees collected by your office on behalf of the following entities: Hidalgo County (GHD), Road District 2 (RD2), Road District 5 (RD5), Road District 7 (RD7), Road District 12 (RD12), Road District 14 (RD14), Road District 15 (RD15), State of Texas (TEX); and the payment request prepared by your office for the month ended February 28, 2025. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. The responsibility for sound internal controls rests with management.

In conducting the review, the following procedures were performed:

- Verified that the payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of February 2025."
- Reviewed the "Hidalgo County Tax Office Collection Reports" to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed the "Hidalgo County Tax Office Collection Reports" to determine if the total amount of DTA fees collected agreed to the amount transferred to the Hidalgo County Treasurer's Office.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. FERNANDO MANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. JUAN R. ALVAREZ JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. LETICIA LOPEZ JUDGE, 389TH D.C. L. KENO VASQUEZ JUDGE, 398TH D.C. ORLANDO ESQUIVEL JUDGE, 430TH D.C. RENEE R. BETANCOURT JUDGE, 449TH D.C. JOSE "JOE" RAMIREZ JUDGE, 464TH D.C. NEREIDA LOPEZ-SINGLETERRY JUDGE, 476TH D.C.

Based on the review, the following was noted:

- The payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of February 2025."
- Although DTA fees for 125 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 (123 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 February 2025 agreed to the amount transferred to the Hidalgo County Treasurer's Office.

If you have any questions please contact Alejandro Torres, Internal Auditor III, at (956) 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: 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

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2023	M62510000003600	0.34	0.09	0.43	0.07
2	1	2022	H28400000017700	130.27	38.32	168.59	24.23
3	1	2022	E540000008001900	99.29	30.36	129.65	18.76
4	1	2022	S436000000001700	89.38	23.16	112.54	15.82
5	1	2022	T681000000000100	52.61	16.10	68.71	9.95
6	1	2022	W280000001000600	29.47	7.81	37.28	5.26
7	1	2022	D280000007000704	17.98	4.98	22.96	3.26
8	1	2022	C750004001000500	12.99	3.82	16.81	2.42
9	1	2022	L170301000000500	0.17	0.06	0.23	0.04
10	1	2021	P776002000004400	250.54	87.69	338.23	46.98
11	1	2021	L335400002000600	53.36	16.82	70.18	9.53
12	1	2021	C070000099000702	30.26	12.00	42.26	6.04
13	1	2021	C902000000002200	17.98	7.45	25.43	3.67
14	1	2021	S240000000001107	9.15	3.47	12.62	1.79
15	1	2020	W460002006001600	704.06	319.76	1,023.82	142.57
16	1	2019	M490000000000600	168.82	76.95	245.77	31.91
17	1	2019	P776002000004400	19.99	11.80	31.79	4.47
18	1	2019	S397510000005000	4.66	2.61	7.27	1.00
19	1	2018	M490000000000600	172.34	99.24	271.58	35.67
20	1	2017	M490000000000600	172.34	119.92	292.26	38.78
21	1	2017	G590001003002900	45.59	35.45	81.04	11.22
22	1	2017	T630000002000900	44.14	25.55	69.69	8.60
23	1	2017	P776002000004400	22.05	18.31	40.36	5.72
24	1	2016	M490000000000600	168.11	137.15	305.26	40.85
25	1	2016	B190027000002400	175.00	100.05	275.05	30.98
26	1	2016	T630000002000900	71.33	49.87	121.20	15.19
27	1	2015	M490000000000600	117.52	109.97	227.49	30.67
28	1	2015	R284805000001000	88.05	69.57	157.62	19.68
29	1	2015	V063001000001000	60.18	56.32	116.50	15.71
30	1	2015	H425005009005400	75.57	53.03	128.60	15.08
31	1	2015	D680000024000700	15.48	16.39	31.87	4.53
32	1	2014	L075001000002200	144.54	109.61	254.15	27.32
33	1	2014	S346002005002000	41.02	50.01	91.03	13.17
34	1	2014	S160000000004815	40.48	32.85	73.33	8.62
35	1	2014	B403502000023600	15.57	17.26	32.83	4.56
36	1	2014	B403502000023600	15.57	17.26	32.83	4.56
37	1	2014	J570098005000205	14.01	13.56	27.57	3.59
38	1	2014	L020000000000900	10.35	11.53	21.88	3.04
39	1	2013	V057502000002100	188.68	157.55	346.23	35.38
40	1	2013	C112200000000400	33.59	27.25	60.84	5.94
41	1	2013	V057502000002100	-188.68	-157.55	-346.23	-35.38
42	1	2011	M686000000001600	170.69	167.55	338.24	30.98
43	1	2011	C005000000004905	86.94	88.26	175.20	17.09
44	1	2011	L31000000B001500	9.14	14.10	23.24	3.35
45	1	2011	L31000000B001500	9.12	14.12	23.24	3.35
46	1	2010	C227097000002605	99.54	99.71	199.25	16.57
47	1	2010	J570000001000403	56.81	63.91	120.72	11.93

48	1	2010	J570000001000403	56.81	63.92	120.73	11.93
49	1	2010	O810002000000700	9.75	10.80	20.55	1.97
50	1	2009	P100000000016200	266.03	304.61	570.64	48.68
51	1	2009	P935000000011900	201.25	245.85	447.10	43.77
52	1	2009	C227097000002605	103.99	120.80	224.79	19.81
53	1	2009	P640000023000500	38.54	68.51	107.05	15.43
54	1	2009	H045000085001300	38.65	47.48	86.13	8.52
55	1	2009	B157000000005500	42.34	49.47	91.81	8.19
56	1	2009	V057502000002100	1.12	1.47	2.59	0.29
57	1	2009	V057502000002100	-1.12	-1.47	-2.59	-0.29
58	1	2008	M015000062000401	15.83	22.92	38.75	4.49
59	1	2007	V057502000002100	202.31	314.59	516.90	59.78
60	1	2007	C227097000002605	110.10	154.32	264.42	24.94
61	1	2007	D320000060000202	35.88	55.22	91.10	10.34
62	1	2007	H47000000L000108	45.14	62.69	107.83	9.96
63	1	2007	C465000000001800	10.63	14.85	25.48	2.38
64	1	2007	S144000000005100	12.02	15.76	27.78	2.24
65	1	2007	M475000002001600	6.93	9.52	16.45	1.48
66	1	2007	C465000000001800	6.38	8.91	15.29	1.43
67	1	2007	W380000238000005	-5.30	-7.54	-12.84	-1.26
68	1	2007	V057502000002100	-202.31	-314.59	-516.90	-59.78
69	1	2006	D320000060003A00	200.60	278.50	479.10	37.01
70	1	2006	W230000052000300	16.85	27.61	44.46	5.01
71	1	2006	W380000238000005	1.78	2.74	4.52	0.46
72	1	2006	W380000238000005	-31.79	-49.09	-80.88	-8.15
73	1	2005	D320000060003A00	107.61	162.32	269.93	21.79
74	1	2005	C765000001000400	34.60	69.64	104.24	14.16
75	1	2005	M190001000003200	69.73	102.40	172.13	12.87
76	1	2005	W010000030000309	40.70	68.60	109.30	11.48
77	1	2005	G480004001004000	13.49	22.37	35.86	3.64
78	1	2005	K240000000008105	4.87	9.21	14.08	1.83
79	1	2005	K240000000008105	-4.87	-9.21	-14.08	-1.83
80	1	2004	K240000000008105	117.27	235.91	353.18	46.09
81	1	2004	V057502000002100	84.00	160.86	244.86	29.36
82	1	2004	W010000030000309	43.61	78.72	122.33	13.08
83	1	2004	L025000114000012	12.46	28.41	40.87	5.80
84	1	2004	S725002008000200	2.12	3.74	5.86	0.60
85	1	2004	V057502000002100	-84.00	-160.86	-244.86	-29.36
86	1	2004	K240000000008105	-117.27	-235.91	-353.18	-46.09
87	1	2003	1004100010000006	115.61	211.39	327.00	31.74
88	1	2003	S525001012001100	70.38	114.59	184.97	12.98
89	1	2003	W010000023000416	34.33	70.42	104.75	12.87
90	1	2003	L025000114000012	24.66	59.17	83.83	11.91
91	1	2003	S165000000002100	25.38	53.84	79.22	10.32
92	1	2003	V057502000002100	22.63	46.05	68.68	8.32
93	1	2003	W380000208000002	8.17	14.75	22.92	2.16
94	1	2003	V305200000005400	4.32	7.21	11.53	0.87
95	1	2003	C690000001000700	3.62	6.36	9.98	0.87
96	1	2003	V057502000002100	-22.63	-46.05	-68.68	-8.32
97	1	2002	W74000010B000100	97.17	214.26	311.43	39.65
98	1	2002	L025000114000012	38.59	97.21	135.80	19.33

99	1	2002	1004100010000006	39.20	76.38	115.58	11.47
100	1	2002	C227097000002605	18.97	37.98	56.95	6.00
101	1	2002	S240000000009511	19.13	34.47	53.60	4.33
102	1	2002	L185002000001100	12.62	24.06	36.68	3.46
103	1	2002	S240000000009511	14.36	25.85	40.21	3.25
104	1	2001	E330000189000500	43.96	79.05	123.01	8.31
105	1	2000	E330000189000500	49.44	94.85	144.29	10.23
106	1	2000	E540000002002100	31.03	62.93	93.96	7.96
107	1	1999	O270006000003300	13.51	30.64	44.15	4.44
108	1	1998	C715002009002200	64.67	159.20	223.87	24.54
109	1	1998	H045000085001300	14.18	36.13	50.31	5.93
110	1	1997	V380002003001400	29.65	73.17	102.82	10.27
111	1	1997	V380002003001400	17.79	43.90	61.69	6.16
112	1	1997	E810000007001000	16.88	40.35	57.23	5.25
113	1	1996	F345000156001200	12.47	29.91	42.38	3.48
114	1	1996	A080098000111600	3.12	9.49	12.61	1.74
115	1	1994	J570000011000119	1.63	4.21	5.84	0.47
116	1	1982	S120000000003100	2.29	10.68	12.97	1.81
117	17	1982	S120000000003100	0.34	1.59	1.93	0.27
118	1	2007	C695001000001300	73.86	116.11	189.97	22.39
119	1	1986	S525001043003500	18.41	69.73	88.14	10.02
120	12	1986	S525001043003500	3.41	12.93	16.34	1.86
121	1	2021	T543501000000200	56.20	21.65	77.85	11.05
122	1	2020	T543501000000200	26.43	13.34	39.77	5.67
123	1	2018	O300095007000001	77.41	55.87	133.28	18.93
124	1	2017	O300095007000001	3.39	2.86	6.25	0.89
125	1	2000	F225001001001300	19.7	45.01	64.71	7.32



HIDALGO COUNTY AUDITOR'S OFFICE

2808 SOUTH BUSINESS HIGHWAY 281
EDINBURG, TEXAS 78539-6243

PHONE: (956) 318-2511 FAX: (956) 318-2577
www.hidalgocounty.us/294/Auditors-Office

May 5, 2025

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

Re: March 2025 DTA Payment Request Report No. 2025-33

Dear Mr. Villarreal:

We completed a limited scope review of the March 2025 payment request prepared by your office for delinquent tax attorney (DTA) fees due to Linebarger, Goggan, Blair, and Sampson LLP ("LGBS") and related supporting documentation. The objective of the review was to determine if the payment request was accurate and properly authorized.

The results of the review revealed that the payment request was generally accurate and properly authorized. We will proceed to process the March 2025 DTA payment request in the amount of \$192,294.89 to LGBS.

The scope of the review was limited to a review of the DTA fees collected by your office on behalf of the following entities: Hidalgo County (GHD), Road District 2 (RD2), Road District 5 (RD5), Road District 7 (RD7), Road District 12 (RD12), Road District 14 (RD14), Road District 15 (RD15), State of Texas (TEX); and the payment request prepared by your office for the month ended March 31, 2025. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. The responsibility for sound internal controls rests with management.

In conducting the review, the following procedures were performed:

- Verified that the payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of March 2025."
- Reviewed the "Hidalgo County Tax Office Collection Reports" to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed the "Hidalgo County Tax Office Collection Reports" to determine if the total amount of DTA fees collected agreed to the amount transferred to the Hidalgo County Treasurer's Office.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. FERNANDO MANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. JUAN R. ALVAREZ JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. LETICIA LOPEZ JUDGE, 389TH D.C. L. KENO VASQUEZ JUDGE, 398TH D.C. ORLANDO ESQUIVEL JUDGE, 430TH D.C. RENEE R. BETANCOURT JUDGE, 449TH D.C. JOSE "JOE" RAMIREZ JUDGE, 464TH D.C. NEREIDA LOPEZ-SINGLETERRY JUDGE, 476TH D.C.

Based on the review, the following was noted:

- The payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of March 2025."
- Although DTA fees for 167 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 (164 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 March 2025 agreed to the amount transferred to the Hidalgo County Treasurer's Office.

If you have any questions please contact Alejandro Torres, Internal Auditor III, at (956) 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: 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

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2023	T094002000005200	0.30	0.07	0.37	0.05
2	1	2022	L045000023000010	180.74	54.22	234.96	33.89
3	1	2022	L473500002004000	125.13	32.95	158.08	22.15
4	1	2022	S109195000002500	113.38	35.81	149.19	21.60
5	1	2022	T570002000002200	88.01	26.40	114.41	16.50
6	1	2022	T525002020000100	85.97	25.65	111.62	15.99
7	1	2022	S240000000001107	80.59	21.22	101.81	14.26
8	1	2022	K240000000032513	58.10	18.35	76.45	11.07
9	1	2022	T681000000000100	35.69	11.06	46.75	6.75
10	1	2022	S240000000001107	30.21	7.96	38.17	5.35
11	1	2022	S436000000001700	18.64	4.91	23.55	3.30
12	1	2022	H335001000001300	17.71	5.18	22.89	3.27
13	1	2022	D280000007000704	17.93	5.03	22.96	3.25
14	1	2021	M403500000000300	398.91	136.63	535.54	73.60
15	1	2021	C750000002001300	223.92	85.85	309.77	43.67
16	1	2021	B050000004002500	107.64	44.40	152.04	21.80
17	1	2021	L335400002000600	53.23	16.99	70.22	9.50
18	1	2021	R065000009000700	43.39	15.37	58.76	8.14
19	1	2021	C070000099000702	30.18	12.10	42.28	6.02
20	1	2021	C902000000002200	17.94	7.50	25.44	3.66
21	1	2021	L135202000002500	0.11	0.07	0.18	0.02
22	1	2020	E810000003003000	283.80	146.16	429.96	61.30
23	1	2020	R116002000003000	260.95	99.38	360.33	47.36
24	1	2020	M490000000006401	87.91	36.05	123.96	16.62
25	1	2020	W010000056000109	52.23	22.02	74.25	10.03
26	1	2020	C750000002001300	31.58	15.89	47.47	6.73
27	1	2020	S477000000006700	5.41	2.22	7.63	1.02
28	1	2019	E810000003003000	198.50	126.05	324.55	46.45
29	1	2019	R116002000003000	146.58	73.41	219.99	29.24
30	1	2019	M490000000006401	78.28	41.49	119.77	16.20
31	1	2019	W689601000007800	32.25	14.84	47.09	6.10
32	1	2019	C773000000000100	23.36	12.15	35.51	4.80
33	1	2019	T094002000014900	0.18	0.12	0.30	0.04
34	1	2018	E810000003003000	198.50	149.87	348.37	50.02
35	1	2018	V380001006000700	248.82	119.65	368.47	45.16
36	1	2018	C773000000000100	95.56	61.16	156.72	21.36
37	1	2018	M490000000006401	55.63	36.16	91.79	12.52
38	1	2018	H048502000000300	57.89	32.56	90.45	11.72
39	1	2018	V380001006000700	19.45	9.35	28.80	3.53
40	1	2018	L447000000000900	0.21	0.10	0.31	0.04
41	1	2017	E810000003003000	198.50	173.69	372.19	53.60
42	1	2017	V380001006000700	167.43	100.60	268.03	33.40
43	1	2017	R116002000003000	129.90	96.23	226.13	30.59
44	1	2017	T73000200C013400	137.70	72.30	210.00	24.79
45	1	2017	W010000056000109	75.65	59.14	134.79	18.61
46	1	2017	V080000000001000	94.21	52.76	146.97	17.80
47	1	2017	M490000000006401	69.13	53.23	122.36	16.80

48	1	2017	S095000002000400	87.96	48.23	136.19	16.36
49	1	2017	C443502000006000	62.04	34.02	96.06	11.54
50	1	2017	A370000009000900	18.13	9.63	27.76	3.29
51	1	2016	W010000016000403	191.21	136.71	327.92	41.30
52	1	2016	M490000000006401	68.51	60.98	129.49	17.88
53	1	2016	H165005000005900	77.18	56.98	134.16	17.14
54	1	2016	R080002000010302	22.79	13.13	35.92	4.03
55	1	2016	D680000024000700	8.08	7.62	15.70	2.22
56	1	2016	D680000024000700	8.08	7.62	15.70	2.22
57	1	2016	D680000024000700	-8.08	-7.62	-15.70	-2.22
58	1	2015	R284805000001000	87.88	69.78	157.66	19.64
59	1	2015	M490000000006401	70.34	71.04	141.38	19.62
60	1	2015	V365000001000800	20.02	18.46	38.48	5.13
61	1	2015	D680000024000700	7.87	8.37	16.24	2.30
62	1	2015	D680000024000700	7.87	8.37	16.24	2.30
63	1	2015	C030000196002300	4.99	3.43	8.42	0.95
64	1	2015	D680000024000700	-7.87	-8.37	-16.24	-2.30
65	1	2014	L255001006001600	184.01	139.08	323.09	34.23
66	1	2014	M490000000006401	72.14	81.52	153.66	21.43
67	1	2014	W120000003000500	81.81	64.84	146.65	16.57
68	1	2014	O660000000000200	53.46	40.58	94.04	10.02
69	1	2014	W120000003000500	44.25	35.07	79.32	8.96
70	1	2014	S160000000004815	40.39	32.96	73.35	8.60
71	1	2014	J570098005000205	13.97	13.59	27.56	3.58
72	1	2014	L020000000000900	10.33	11.56	21.89	3.04
73	1	2013	S004001000002900	149.89	125.28	275.17	27.88
74	1	2013	C060000002001400	60.06	58.61	118.67	14.68
75	1	2013	N861302000005600	46.49	39.47	85.96	8.92
76	1	2013	C112200000000400	33.51	27.33	60.84	5.93
77	1	2013	S160000000003989	10.00	9.16	19.16	2.22
78	1	2013	C060000002001400	-60.06	-58.61	-118.67	-14.68
79	1	2012	L585000000002100	146.40	145.79	292.19	32.50
80	1	2012	S004001000002900	149.89	143.27	293.16	30.58
81	1	2012	W689601000002800	124.37	113.08	237.45	22.76
82	1	2012	E810000008001000	12.56	14.51	27.07	3.49
83	1	2011	S004001000002900	149.89	161.26	311.15	33.28
84	1	2011	C005000000004905	86.79	88.44	175.23	17.05
85	1	2011	W010000023000416	55.51	60.83	116.34	12.82
86	1	2011	C904595000004900	37.56	43.41	80.97	9.69
87	1	2011	L335200000000100	15.54	16.79	32.33	3.48
88	1	2011	L585000000002100	12.68	14.15	26.83	3.04
89	1	2010	J570000001000403	56.70	64.04	120.74	11.91
90	1	2010	J570000001000403	56.71	64.03	120.74	11.91
91	1	2010	C904595000004900	29.05	37.06	66.11	8.02
92	1	2010	H302000000000700	23.63	25.33	48.96	4.36
93	1	2010	P927901000007000	13.25	15.62	28.87	3.10
94	1	2010	P927901000007000	6.21	7.31	13.52	1.45
95	1	2009	P640000023000500	28.86	51.44	80.30	11.56
96	1	2009	B157000000005500	42.27	49.56	91.83	8.18
97	1	2009	S525001013000200	28.94	38.09	67.03	7.47
98	1	2009	G40550000001600	20.44	30.23	50.67	6.59

99	1	2009	M355000025000300	10.06	16.71	26.77	3.72
100	1	2008	M167000000005600	40.92	52.61	93.53	8.53
101	1	2008	D400000009000300	17.82	30.27	48.09	6.52
102	1	2008	M015000062000401	12.64	18.37	31.01	3.58
103	1	2008	H365003000001100	13.56	17.04	30.60	2.65
104	1	2008	P580000000000100	11.04	13.49	24.53	1.99
105	1	2008	B505000015001100	6.23	7.86	14.09	1.23
106	1	2007	K240000000008105	144.83	239.82	384.65	49.10
107	1	2007	L077900000000400	27.63	37.94	65.57	5.85
108	1	2007	M475000002001600	6.92	9.53	16.45	1.48
109	1	2007	C465000000001800	1.64	2.31	3.95	0.37
110	1	2006	M583003000000200	129.04	180.98	310.02	24.39
111	1	2006	C500000003000801	28.90	47.16	76.06	8.50
112	1	2006	C730000021000800	9.61	19.46	29.07	4.08
113	1	2006	A180000064001315	10.13	16.07	26.20	2.76
114	1	2006	R225001003001900	2.50	4.34	6.84	0.85
115	1	2005	W010000030000309	86.46	146.04	232.50	24.38
116	1	2005	I200001000009800	36.79	69.90	106.69	13.86
117	1	2005	M215000005001800	25.18	38.08	63.26	5.10
118	1	2004	M215000005001800	186.96	305.21	492.17	41.22
119	1	2004	P200000007001600	117.02	191.04	308.06	25.80
120	1	2004	V305200000005400	34.20	53.09	87.29	6.31
121	1	2004	V305200000005400	34.20	53.09	87.29	6.31
122	1	2004	L025000114000012	12.46	28.42	40.88	5.79
123	1	2004	G570000001002800	14.5	28.02	42.52	5.15
124	1	2004	G166002000001700	9.65	19.89	29.54	3.94
125	1	2004	B496504000032900	7.48	14.42	21.9	2.65
126	1	2003	M355000107001600	76.3	137.04	213.34	19.69
127	1	2003	L450004000014200	73.42	123.78	197.2	15.31
128	1	2003	S165000000002100	25.35	53.88	79.23	10.30
129	1	2003	S240000000009511	12.88	21.73	34.61	2.69
130	1	2003	C690000001000700	6.05	10.60	16.65	1.44
131	1	2003	S240000000009511	-12.88	-21.73	-34.61	-2.69
132	1	2002	L110001003006500	33.82	61.98	95.80	8.06
133	1	2002	S240000000009511	35.33	63.80	99.13	8.00
134	1	2002	M355000073002600	13.68	29.76	43.44	5.38
135	1	2002	S240000000009511	19.12	34.51	53.63	4.33
136	1	2002	L110001003006500	15.42	28.26	43.68	3.67
137	1	2002	L185002000001100	12.59	24.09	36.68	3.46
138	1	2002	G166002000001700	6.34	14.60	20.94	2.82
139	1	2002	S240000000009511	-35.33	-63.80	-99.13	-8.00
140	1	2001	M215000005001800	46.98	93.60	140.58	12.90
141	1	2001	B240002007001205	0.08	0.16	0.24	0.02
142	1	2000	C745000000000800	204.04	471.84	675.88	78.05
143	1	2000	M352802000001500	52.70	107.11	159.81	13.52
144	1	2000	E540000002002100	30.99	62.99	93.98	7.95
145	1	1997	V380002003001400	29.60	73.21	102.81	10.26
146	1	1997	V380002003001400	17.77	43.93	61.70	6.16
147	1	1997	M190001000003300	12.61	29.65	42.26	3.69

148	1	1997	M190001000003300	-12.61	-29.65	-42.26	-3.69	
149	1	1996	F345000156001200	12.46	29.93	42.39	3.47	
150	1	1996	S144000000005100	5.63	14.83	20.46	2.16	
151	1	1996	A080098000111600	3.12	9.49	12.61	1.74	
152	1	1995	A080000000114909	5.99	17.48	23.47	2.85	
153	1	1993	L670000017000500	61.83	182.57	244.40	25.88	
154	1	1982	S120000000003100	2.29	10.68	12.97	1.81	
155	12	1997	M190001000003300	1.04	2.46	3.50	0.31	
156	12	1997	M190001000003300	-1.04	-2.46	-3.50	-0.31	
157	17	1993	L670000017000500	0.76	2.25	3.01	0.32	
158	17	1982	S120000000003100	0.34	1.59	1.93	0.27	
159	1	1986	S525001043003500	12.26	46.50	58.76	6.67	
160	12	1986	S525001043003500	2.28	8.63	10.91	1.24	
161	1	2021	T543501000000200	87.84	34.18	122.02	17.26	
162	1	2012	1005900000000755	24.46	24.04	48.50	5.28	
163	1	2011	1005900000000755	32.74	36.09	68.83	7.66	
164	1	2011	1005900000000755	1.73	1.91	3.64	0.41	
165	1	2009	S477000000006900	45.13	58.18	103.31	11.10	
166	1	1992	B030000030001100	0.81	2.50	3.31	0.36	
167	1	1991	B030000030001100	28.87	92.18	121.05	13.12	



HIDALGO COUNTY AUDITOR'S OFFICE

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May 8, 2025

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

Re: City of Pharr TIRZ No. 1 Report No. 2024-42

Dear Mr. Garza:

We conducted a limited-scope review of the tax year 2023 list of tax accounts coded THPR1 by Hidalgo County Appraisal District (HCAD). The objective of the review was to determine whether the list only included real property tax accounts located within the TIRZ boundaries.

The scope of the review was limited to randomly selected tax accounts located within the TIRZ boundaries for the tax roll 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 include all areas where improvement could be made.

As part of the review, we reviewed the agreement between Hidalgo County and the City of Pharr TIRZ No. 1, the 2023 list of tax accounts coded THPR1 by HCAD, and the TIRZ map provided by the HCAD.

The results of the review revealed that the 13 tax accounts listed below were located within the TIRZ boundaries; however, these tax accounts were not included in the 2023 list of tax accounts coded THPR1 by HCAD.

No.	Property ID	Geographic ID
1	203417	K2400-00-000-0368-00
2	1185467	K2400-00-000-0370-02
3	895244	E6636-00-000-0001-00
4	203425	K2400-00-000-0375-00
5	203426	K2400-00-000-0375-10
6	203428	K2400-00-000-0375-20
7	711186	K3353-00-000-0015-00
8	231363	M2650-00-013-0006-02
9	1307563	T0610-00-000-0001-05
10	693459	K2400-00-000-0362-02
11	717529	P5324-01-000-000A-00
12	693467	P5324-01-000-0008-00
13	203422	K2400-00-000-0372-00

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. FERNANDO MANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. JUAN R. ALVAREZ JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. LETICIA LOPEZ JUDGE, 389TH D.C. L. KENO VASQUEZ JUDGE, 398TH D.C. ORLANDO ESQUIVEL JUDGE, 430TH D.C. RENEE R. BETANCOURT JUDGE, 449TH D.C. JOSE "JOE" RAMIREZ JUDGE, 464TH D.C. NEREIDA LOPEZ-SINGLETERRY JUDGE, 476TH D.C.

Mr. Rolando Garza
May 8, 2025
Page 2 of 2

Please make the necessary corrections and submit the tax year 2023 revised list of tax accounts coded THPR1 by HCAD to the Hidalgo County Auditor's Office and Tax Assessor/Collector's Office by May 16, 2025.

If you have any questions, please contact Karen Ramirez, Compliance Audit Supervisor, at 318-2511 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: The Honorable Richard Cortez, Hidalgo County Judge
The Honorable Pablo Villarreal, Hidalgo County Tax Assessor-Collector
Javier Gonzalez, Supervisor - Property Records, Hidalgo County Appraisal District

HIDALGO COUNTY DISTRICT JUDGES



HIDALGO COUNTY AUDITOR'S OFFICE

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May 8, 2025

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

Re: City of Pharr TIRZ No. 1 Report No. 2024-42

Dear Mr. Villarreal:

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

The scope of the review was limited to tax accounts located within the TIRZ for the tax roll 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 include all areas where improvement could be made.

In conducting the review, we reviewed the TIRZ list of accounts and TIRZ collection reports provided by the Tax Office, a list of tax accounts coded THPR1 by the Hidalgo County Appraisal District (HCAD), and the HCAD's TIRZ map.

The results of the review revealed that 17 tax accounts noted below were located within the TIRZ boundaries; however, they were not included on the tax year 2023 list of tax accounts provided by the Tax Office.

No.	Property ID	Geographic ID	No.	Property ID	Geographic ID
1	203452	K2400-00-000-0389-10	10	203428	K2400-00-000-0375-20
2	203453	K2400-00-000-0389-15	11	711186	K3353-00-000-0015-00
3	720783	K2400-00-000-0355-58	12	231363	M2650-00-013-0006-02
4	720784	K2400-00-000-0355-59	13	1307563	T0610-00-000-0001-05
5	203417	K2400-00-000-0368-00	14	693459	K2400-00-000-0362-02
6	1185467	K2400-00-000-0370-02	15	717529	P5324-01-000-000A-00
7	895244	E6636-00-000-0001-00	16	693467	P5324-01-000-0008-00
8	203425	K2400-00-000-0375-00	17	203422	K2400-00-000-0372-00
9	203426	K2400-00-000-0375-10			

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. FERNANDO MANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. JUAN R. ALVAREZ JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. LETICIA LOPEZ JUDGE, 389TH D.C. L. KENO VASQUEZ JUDGE, 398TH D.C. ORLANDO ESQUIVEL JUDGE, 430TH D.C. RENEE R. BETANCOURT JUDGE, 449TH D.C. JOSE "JOE" RAMIREZ JUDGE, 464TH D.C. NEREIDA LOPEZ-SINGLETERRY JUDGE, 476TH D.C.

The Honorable Pablo "Paul" Villarreal, Jr.
May 8, 2025
Page 2 of 2

Please make the necessary corrections and submit a revised tax account listing and collection report for the City of Pharr TIRZ No. 1 to the County Auditor's Office by **May 16, 2025**.

If you have any questions, please contact Karen Ramirez, Compliance Audit Supervisor, at 318-2511 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: The Honorable Richard Cortez, Hidalgo County Judge
Rolando Garza, Chief Appraiser, Hidalgo County Appraisal District

HIDALGO COUNTY DISTRICT JUDGES



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May 8, 2025

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

Re: City of Mercedes TIRZ No. 1 (THMC1) Report No. 2024-39

Dear Mr. Garza:

We conducted a limited scope review of the tax year 2023 list of tax accounts coded THMC1 by the Hidalgo County Appraisal District (HCAD). The objective of the review was to determine whether the list only included real property accounts located within the TIRZ boundaries.

The scope of the review was limited to tax accounts located within the TIRZ boundaries for the tax roll 2023. It was not designed to be a detailed study of every relevant control system, procedure, or transaction.

In conducting the review, we examined the agreement between Hidalgo County and the City of Mercedes TIRZ No. 1, the list of property accounts coded THMC1, and the TIRZ map provided by the HCAD.

The results of the review revealed the following:

- 34 tax accounts were located within the TIRZ boundaries; however, the tax accounts were not included on the 2023 list of tax accounts coded THMC1 by HCAD (see Exhibit A).
- 8 tax accounts were not located within the TIRZ boundaries; however, the tax account numbers were included on the tax year 2023 list of accounts coded THMC1 by HCAD (see Exhibit B).

Please make the necessary corrections and submit the revised list of tax accounts coded THMC1 by HCAD to the Hidalgo County Auditor's Office and Tax Assessor/Collector's by **May 23, 2025**.

If you have any questions, please 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

Enclosure: Exhibit A and B

cc: The Honorable Richard F. Cortez, Hidalgo County Judge
The Honorable Pablo Villarreal, Hidalgo County Tax Assessor-Collector
Javier Gonzalez, Supervisor - Property Records, Hidalgo County Appraisal District

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. FERNANDO MANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. JUAN R. ALVAREZ JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. LETICIA LOPEZ JUDGE, 389TH D.C. L. KENO VASQUEZ JUDGE, 398TH D.C. ORLANDO ESQUIVEL JUDGE, 430TH D.C. RENE R. BETANCOURT JUDGE, 449TH D.C. JOSE "JOE" RAMIREZ JUDGE, 464TH D.C. NEREIDA LOPEZ-SINGLETERRY JUDGE, 476TH D.C.

EXHIBIT A

No.	Property ID	Geographic ID
1	691626	L3196-00-000-0002-00
2	131610	C1400-00-065-0010-05
3	131612	C1400-00-065-0010-07
4	20405484	D7116-00-000-0001-00
5	20405485	D7116-00-000-0002-00
6	20405486	D7116-00-000-0003-00
7	20405488	D7116-00-000-0005-00
8	20405489	D7116-00-000-0006-00
9	20405490	D7116-00-000-0007-00
10	20405491	D7116-00-000-0008-00
11	20405492	D7116-00-000-0009-00
12	20405493	D7116-00-000-0010-00
13	20405494	D7116-00-000-0011-00
14	131669	C1400-00-066-0005-01
15	899496	C1400-00-066-0006-16
16	131668	C1400-00-066-0005-00
17	131672	C1400-00-066-0005-04
18	131731	C1400-00-066-0012-00
19	234135	M3550-00-031-0000-00
20	234619	M3550-00-101-0045-00
21	234616	M3550-00-101-0016-00
22	150188	C6650-00-006-0001-00
23	150189	C6650-00-007-0011-00
24	150190	C6650-00-009-0001-00
25	150191	C6650-00-010-0001-00
26	271613	R3550-00-002-0022-00
27	234604	M3550-00-075-0000-30
28	796349	C0700-00-103-0009-04
29	1242504	S3550-00-000-0014-00
30	1242501	S3550-00-000-0014-05
31	132067	C1400-00-080-0004-00
32	131627	C1400-00-065-0015-01
33	131626	C1400-00-065-0015-00
34	131683	C1400-00-066-0006-10

EXHIBIT B

No.	Property ID	Geographic ID
1	129970	C0700-00-103-0009-20
2	131221	C1400-00-041-0001-05
3	131578	C1400-00-065-0002-30
4	131735	C1400-00-066-0012-05
5	132071	C1400-00-080-0005-05
6	342176	C1400-00-065-0009-03
7	344524	M3550-00-034-0010-00
8	183684	G8700-00-000-0011-00



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May 8, 2025

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

Re: Mercedes TIRZ No. 1 Report No. 2024-39

Dear Mr. Villarreal:

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

The scope of the review was limited to the tax accounts located within the TIRZ for the tax roll 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 include all areas where improvements could be made. Management is responsible for sound internal controls.

In conducting the review, we reviewed the TIRZ list of accounts and TIRZ collection reports provided by the Tax Office, a list of tax accounts coded THMC1 by the Hidalgo County Appraisal District (HCAD), and the HCAD's TIRZ map.

The results of the review revealed the following:

- 53 tax accounts were located within the TIRZ boundaries; however, the tax accounts were not included on the tax year 2023 list of tax accounts provided by the Tax Office (see Exhibit A).
- 8 tax accounts were not located within the TIRZ boundaries; however, they were included in the TIRZ collection reports or list of accounts provided by the Tax Office (see Exhibit B).

Please submit a revised tax account listing and collection report for the City of Mercedes TIRZ No. 1 to the County Auditor's Office by May 23, 2025.

If you have any questions, please 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

Enclosure: Exhibit A and B

cc: The Honorable Richard F. Cortez, Hidalgo County Judge

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. FERNANDO MANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. JUAN R. ALVAREZ JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. LETICIA LOPEZ JUDGE, 389TH D.C. L. KENO VASQUEZ JUDGE, 398TH D.C. ORLANDO ESQUIVEL JUDGE, 430TH D.C. RENEE R. BETANCOURT JUDGE, 449TH D.C. JOSE "JOE" RAMIREZ JUDGE, 464TH D.C. NEREIDA LOPEZ-SINGLETERRY JUDGE, 476TH D.C.

EXHIBIT A

No.	Property ID	Geographic ID
1	131587	C1400-00-065-0004-01
2	234136	M3550-00-031-0001-00
3	708889	W0754-03-000-0002-00
4	708891	W0754-03-000-0004-00
5	711789	M4023-01-000-0009-00
6	711796	M4023-01-000-0016-00
7	711830	M4023-01-000-0050-00
8	711852	M4023-01-000-0073-00
9	711867	M4023-01-000-0088-00
10	711869	M4023-01-000-0090-00
11	719639	R5610-00-001-0015-00
12	719685	T5454-00-000-0007-00
13	719716	T5454-00-000-0039-00
14	719765	T5454-00-000-0088-00
15	719783	T5454-00-000-0106-00
16	719794	T5454-00-000-0117-00
17	719800	T5454-00-000-0123-00
18	719802	T5454-00-000-0125-00
19	719809	T5454-00-000-0132-00
20	691626	L3196-00-000-0002-00
21	131610	C1400-00-065-0010-05
22	131612	C1400-00-065-0010-07
23	20405484	D7116-00-000-0001-00
24	20405485	D7116-00-000-0002-00
25	20405486	D7116-00-000-0003-00
26	20405488	D7116-00-000-0005-00
27	20405489	D7116-00-000-0006-00
28	20405490	D7116-00-000-0007-00
29	20405491	D7116-00-000-0008-00
30	20405492	D7116-00-000-0009-00
31	20405493	D7116-00-000-0010-00
32	20405494	D7116-00-000-0011-00
33	131669	C1400-00-066-0005-01
34	899496	C1400-00-066-0006-16

No.	Property ID	Geographic ID
35	131668	C1400-00-066-0005-00
36	131672	C1400-00-066-0005-04
37	131731	C1400-00-066-0012-00
38	234135	M3550-00-031-0000-00
39	234619	M3550-00-101-0045-00
40	234616	M3550-00-101-0016-00
41	150188	C6650-00-006-0001-00
42	150189	C6650-00-007-0011-00
43	150190	C6650-00-009-0001-00
44	150191	C6650-00-010-0001-00
45	271613	R3550-00-002-0022-00
46	234604	M3550-00-075-0000-30
47	796349	C0700-00-103-0009-04
48	1242504	S3550-00-000-0014-00
49	1242501	S3550-00-000-0014-05
50	132067	C1400-00-080-0004-00
51	131627	C1400-00-065-0015-01
52	131626	C1400-00-065-0015-00
53	131683	C1400-00-066-0006-10

EXHIBIT B

No.	Property ID	Geographic ID
1	129970	C0700-00-103-0009-20
2	131221	C1400-00-041-0001-05
3	131578	C1400-00-065-0002-30
4	131578	C1400-00-066-0012-05
5	132071	C1400-00-080-0005-05
6	342176	C1400-00-065-0009-03
7	344524	M3550-00-034-0010-00
8	183684	G8700-00-000-0011-00



HIDALGO COUNTY AUDITOR'S OFFICE

2808 SOUTH BUSINESS HIGHWAY 281
EDINBURG, TEXAS 78539-6243

PHONE: (956) 318-2511 FAX: (956) 318-2577
www.hidalgocounty.us/294/Auditors-Office

May 9, 2025

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

Re: McAllen TIRZ No. 2 Report No. 2024-45

Dear Mr. Garza:

We conducted a limited scope review of the tax year 2023 list of tax accounts coded THML2 by the Hidalgo County Appraisal District (HCAD). The objective of the review was to determine if the list of tax accounts coded THML2 only included real property tax accounts located within the TIRZ boundaries, as noted on the TIRZ map provided by the HCAD.

The scope of the review was limited to tax accounts located within the TIRZ for the tax roll 2023. It was not designed to be a detailed study of every relevant control system, procedure, or transaction.

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

The results of the review revealed the following:

- 33 tax accounts are located within the TIRZ boundaries; however, the tax accounts were excluded from the tax year 2023 list of tax accounts coded THML2 provided by HCAD (see Exhibit A);
- Tax account 509982 is on the 2023 list of tax accounts coded THML2; however, the tax account is not located within the TIRZ boundaries, and
- 6 tax accounts are for properties partially within the TIRZ boundaries (split) and require further action (see Exhibit B).

Please make the necessary corrections and submit the revised list of tax accounts coded THML2 by HCAD to the Hidalgo County Auditor's Office and Tax Assessor/Collector's by May 23, 2025.

If you have any questions, please contact 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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. FERNANDO MANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. JUAN R. ALVAREZ JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. LETICIA LOPEZ JUDGE, 389TH D.C. L. KENO VASQUEZ JUDGE, 398TH D.C. ORLANDO ESQUIVEL JUDGE, 430TH D.C. RENEE R. BETANCOURT JUDGE, 449TH D.C. JOSE "JOE" RAMIREZ JUDGE, 464TH D.C. NEREIDA LOPEZ-SINGLETERRY JUDGE, 476TH D.C.

Mr. Rolando Garza
May 9, 2025
Page 2 of 2

Enclosure: Exhibit A and Exhibit B

cc: The Honorable Richard F. Cortez, Hidalgo County Judge
The Honorable Pablo Villarreal, Hidalgo County Tax Assessor-Collector
Javier Gonzalez, Supervisor - Property Records, Hidalgo County Appraisal District

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. FERNANDO MANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. JUAN R. ALVAREZ JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. LETICIA LOPEZ JUDGE, 389TH D.C. L. KENO VASQUEZ JUDGE, 398TH D.C. ORLANDO ESQUIVEL JUDGE, 430TH D.C. RENEE R. BETANCOURT JUDGE, 449TH D.C. JOSE "JOE" RAMIREZ JUDGE, 464TH D.C. NEREIDA LOPEZ-SINGLETERRY JUDGE, 476TH D.C.

OVERSEER

EXHIBIT A

No.	Property ID	Geographic ID
1	189404	H2550-00-006-0016-01
2	227963	M1680-00-000-0001-00
3	280915	S2950-00-000-0177-10
4	280920	S2950-00-000-0178-00
5	280996	S2950-00-000-0187-00
6	280997	S2950-00-000-0187-05
7	281000	S2950-00-000-0187-20
8	281003	S2950-00-000-0187-45
9	281005	S2950-00-000-0187-55
10	281006	S2950-00-000-0188-00
11	281008	S2950-00-000-0188-10
12	281011	S2950-00-000-0188-25
13	281012	S2950-00-000-0188-30
14	281013	S2950-00-000-0188-35
15	346137	S2950-00-000-0178-03
16	346139	S2950-00-000-0188-27
17	536368	U0450-00-000-0001-00
18	550530	S2950-00-000-0187-06
19	605874	M0132-01-000-0001-00
20	638620	B2830-00-000-0001-00
21	641105	S2950-00-000-0187-57
22	821392	S2950-00-000-0177-01
23	827742	S2950-00-000-0177-43
24	840441	D0442-00-000-0002-00
25	840442	D0442-00-000-0001-00
26	840443	D0442-00-000-0007-00
27	840444	D0442-00-000-0003-00
28	840445	D0442-00-000-0006-00
29	840446	D0442-00-000-0004-00
30	847084	S2950-00-000-0177-45
31	943750	S2950-00-000-0177-47
32	1311155	T6813-00-000-0001-00
33	1311163	T6813-00-000-0002-00

Exhibit B

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



HIDALGO COUNTY AUDITOR'S OFFICE

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www.hidalgocounty.us/294/Auditors-Office

May 9, 2025

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

Re: McAllen TIRZ No. 2 – Audit No. 2024-45

Dear Mr. Villarreal:

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

The scope of the review was limited to tax accounts located within the TIRZ for the tax roll 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 include areas where improvement could be made. The responsibility for sound internal controls rests with management.

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

The results of the review revealed the following:

- 57 tax accounts are located within the TIRZ boundaries; however, the tax accounts were not included on the tax year 2023 list of tax accounts provided by the Tax Office (see Exhibit A).
- Tax account 509982 is not located within the TIRZ boundaries; however, the tax account was included on the tax year 2023 list of tax accounts provided by the Tax Office, and
- 6 tax accounts are for properties partially within the TIRZ boundaries (split) and require further action (see Exhibit B).

Please submit a revised tax account listing and collection report for the City of Mercedes TIRZ No. 1 to the County Auditor's Office by May 23, 2025.

If you have any questions, don't hesitate to contact 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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. FERNANDO MANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. JUAN R. ALVAREZ JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. LETICIA LOPEZ JUDGE, 389TH D.C. L. KENO VASQUEZ JUDGE, 398TH D.C. ORLANDO ESQUIVEL JUDGE, 430TH D.C. RENEE R. BETANCOURT JUDGE, 449TH D.C. JOSE "JOE" RAMIREZ JUDGE, 464TH D.C. NEREIDA LOPEZ-SINGLETERRY JUDGE, 476TH D.C.

The Honorable Pablo "Paul" Villarreal, Jr.
May 9, 2025
Page 2 of 2

Enclosure: Exhibit A and Exhibit B

cc: The Honorable Richard F. Cortez, Hidalgo County Judge

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. FERNANDO MANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. JUAN R. ALVAREZ JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. LETICIA LOPEZ JUDGE, 389TH D.C. L. KENO VASQUEZ JUDGE, 398TH D.C. ORLANDO ESQUIVEL JUDGE, 430TH D.C. RENEE R. BETANCOURT JUDGE, 449TH D.C. JOSE "JOE" RAMIREZ JUDGE, 464TH D.C. NEREIDA LOPEZ-SINGLETERRY JUDGE, 476TH D.C.

OVERSEER

EXHIBIT A

No.	Property ID	Geographic ID
1	167561	E4680-01-000-0011-00
2	167650	E4680-04-005-0002-00
3	167673	E4680-04-006-0010-00
4	167674	E4680-04-006-0011-00
5	167690	E4680-04-007-0011-00
6	167691	E4680-04-007-0012-00
7	167692	E4680-04-007-0013-00
8	167694	E4680-04-007-0015-00
9	173156	F0300-00-007-0001-00
10	173181	F0300-00-008-0012-00
11	201284	J8700-00-005-0007-00
12	227033	M0850-00-000-0003-00
13	243231	M6050-00-001-0008-00
14	243264	M6050-00-004-0003-00
15	273926	R4850-00-000-0010-00
16	286970	S4300-00-004-0015-00
17	290272	S5950-00-017-0001-15
18	545401	E4680-04-006-0011-05
19	578366	R1033-00-000-0005-00
20	731848	A6310-02-000-000C-00
21	731849	A6310-02-000-000D-00
22	790244	L3202-00-000-0013-00
23	790255	L3202-00-000-0025-00
24	815007	L3185-00-000-0003-00
25	189404	H2550-00-006-0016-01
26	227963	M1680-00-000-0001-00
27	280915	S2950-00-000-0177-10
28	280920	S2950-00-000-0178-00
29	280996	S2950-00-000-0187-00
30	280997	S2950-00-000-0187-05
31	281000	S2950-00-000-0187-20
32	281003	S2950-00-000-0187-45
33	281005	S2950-00-000-0187-55
34	281006	S2950-00-000-0188-00

No.	Property ID	Geographic ID
35	281008	S2950-00-000-0188-1
36	281011	S2950-00-000-0188-25
37	281012	S2950-00-000-0188-30
38	281013	S2950-00-000-0188-35
39	346137	S2950-00-000-0178-03
40	346139	S2950-00-000-0188-27
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55	943750	S2950-00-000-0177-47
56	1311155	T6813-00-000-0001-00
57	1311163	T6813-00-000-0002-00

Exhibit B

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



HIDALGO COUNTY AUDITOR'S OFFICE

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EDINBURG, TEXAS 78539-6243

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www.hidalgocounty.us/294/Auditors-Office

May 6, 2025

The Honorable Toribio "Terry" Palacios, Criminal District Attorney
Hidalgo County Office of Criminal District Attorney
100 E. Cano, 2nd Floor
Edinburg, Texas 78539

Re: H.B. 65 Financial Statements for January 2025 through March 2025

Dear Mr. Palacios:

We conducted a limited scope review of the H.B. 65 financial statements for January 2025 through March 2025 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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

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

If you have any questions, please contact Linda Vasquez, Internal Auditor III, at 318-2511 ext. 4694, Karen Ramirez, Compliance Audit Supervisor, at (956) 318-2511 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
Ms. Rosalinda Cantu, Assistant Chief of Staff II, District Attorney's Office

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. FERNANDO MANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. JUAN R. ALVAREZ JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. LETICIA LOPEZ JUDGE, 389TH D.C. L. KENO VASQUEZ JUDGE, 398TH D.C. ORLANDO ESQUIVEL JUDGE, 430TH D.C. RENEE R. BETANCOURT JUDGE, 449TH D.C. JOSE "JOE" RAMIREZ JUDGE, 464TH D.C. NEREIDA LOPEZ-SINGLETERRY JUDGE, 476TH D.C.



HIDALGO COUNTY AUDITOR'S OFFICE

2808 SOUTH BUSINESS HIGHWAY 281
EDINBURG, TEXAS 78539-6243

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www.hidalgocounty.us/294/Auditors-Office

May 9, 2025

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

Re: Fee Account MFR for January 2025 through March 2025

Dear Sheriff Guerra:

We conducted a limited-scope review of the Fee Account Monthly Fees Report (MFR) for the months of January 2025 through March 2025 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted for and reported. The purpose of this report is to furnish management with independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Executive Summary

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

Scope:

The scope of the review was limited to collections reported by your office on the MFR for January 2025 through March 2025. 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 include areas where improvement could be made.

Methodology:

In conducting the review, the following procedures were performed:

- Verified that the MFR and supporting documentation were submitted to the County Auditor's Office within five days after the last day of the month pursuant to Local Government Code §114.001(b).
- Verified that the MFR was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the MFR by footing and cross-footing the report.
- Reviewed receipts to determine if proper fee amounts were collected and reported.
- Verified that procedures for void receipts were followed correctly.
- Verified that the collections per the MFR agreed to: 1.) total receipts issued per the Receipt Journal Report generated from *Odyssey*; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. FERNANDO MANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. JUAN R. ALVAREZ JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. LETICIA LOPEZ JUDGE, 389TH D.C. L. KENO VASQUEZ JUDGE, 398TH D.C. ORLANDO ESQUIVEL JUDGE, 430TH D.C. RENEE R. BETANCOURT JUDGE, 449TH D.C. JOSE "JOE" RAMIREZ JUDGE, 464TH D.C. NEREIDA LOPEZ-SINGLETERRY JUDGE, 476TH D.C.

- Verified that receipts were issued in sequential order.
- Verified that receipts and the MFR were completed correctly.

Conclusion:

Total collections for the months of January 2025 through March 2025 were as follows:

Month Ended	Amount
January 2025	\$ 25,724.72
February 2025	\$ 24,998.11
March 2025	\$ 30,944.00

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

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

cc: The Honorable Richard Cortez, County Judge
Mr. Valde Guerra, County Executive Officer
Myra Montoya, Budget Manager II, Hidalgo County Sheriff's Office



HIDALGO COUNTY AUDITOR'S OFFICE

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May 9, 2025

The Honorable Toribio "Terry" Palacios, Criminal District Attorney
Hidalgo County Office of the Criminal District Attorney
100 E. Cano, 2nd Floor
Edinburg, TX 78539

Re: HIDTA Financial Statements for January 2025 through March 2025

Dear Mr. Palacios:

We conducted a limited-scope review of the HIDTA financial statements for January 2025 through March 2025 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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

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

If you have any questions, please contact Linda Vasquez Internal Auditor III, at 318-2511 ext. 4694, Karen Ramirez, Compliance Audit Supervisor, at (956) 318-2511 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
Ms. Rosalinda Cantu, Assistant Chief of Staff II, District Attorney's Office

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. FERNANDO MANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. JUAN R. ALVAREZ JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. LETICIA LOPEZ JUDGE, 389TH D.C. L. KENO VASQUEZ JUDGE, 398TH D.C. ORLANDO ESQUIVEL JUDGE, 430TH D.C. RENEE R. BETANCOURT JUDGE, 449TH D.C. JOSE "JOE" RAMIREZ JUDGE, 464TH D.C. NEREIDA LOPEZ-SINGLETERRY JUDGE, 476TH D.C.



HIDALGO COUNTY AUDITOR'S OFFICE

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May 9, 2025

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

Re: City of La Joya TIRZ No. 1 Report No. 2024-46

Dear Mr. Villarreal:

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

The scope of the review was limited to tax accounts located within the TIRZ for the tax roll 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 include areas where improvement could be made. The responsibility for sound internal controls rests with management.

In conducting the review, we reviewed the TIRZ list of accounts and TIRZ collection reports provided by the Tax Office, a list of tax accounts coded THLJ1 by the Hidalgo County Appraisal District (HCAD), and the HCAD's TIRZ map.

The results of the review revealed that tax account numbers 255337, 279533, 726730, 726733, and 726767 are located within the TIRZ boundaries; however, the tax accounts were not included on the tax year 2023 list of tax accounts and the TIRZ collection reports provided by the Tax Office.

Please make the necessary corrections and submit a revised tax account listing and collection report for the City of La Joya TIRZ No. 1 to the County Auditor's Office by May 23, 2025.

If you have any questions, feel free to call 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: The Honorable Richard Cortez, Hidalgo County Judge

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. FERNANDO MANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. JUAN R. ALVAREZ JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. LETICIA LOPEZ JUDGE, 389TH D.C. L. KENO VASQUEZ JUDGE, 398TH D.C. ORLANDO ESQUIVEL JUDGE, 430TH D.C. RENEE R. BETANCOURT JUDGE, 449TH D.C. JOSE "JOE" RAMIREZ JUDGE, 464TH D.C. NEREIDA LOPEZ-SINGLETERRY JUDGE, 476TH D.C.