



**AGENDA PLACEMENT FORM**

(Submission Deadline – Tuesday, 12:00 PM before Regular Court Meetings)

Date: 11-01-2023

Meeting Date: 11-27-2023

Submitted By: Steven Watson

COMMISSIONERS COURT

Department/Office: County Auditor

NOV 27 2023

Signature of Director/Official: \_\_\_\_\_

Agenda Title: Receive and File Auditor's Report for County Clerk Registry

**Acknowledged**

Public Description (Description should be 2-4 sentences explaining to the Court and the public what action is recommended and why it is necessary):

Receive and File Audit Report for FY23 Q3 County Clerk Registry

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(May attach additional sheets if necessary)

Person to Present: Steven Watson

(Presenter must be present for the item unless the item is on the Consent Agenda)

Supporting Documentation: (check one) PUBLIC  CONFIDENTIAL \_\_\_\_\_

(PUBLIC documentation may be made available to the public prior to the Meeting)

Estimated Length of Presentation: N/A minutes

Session Requested: Consent (Action Item, Workshop, Consent, Executive)

**Check All Departments Requiring Notification:**

County Attorney \_\_\_\_\_ IT \_\_\_\_\_ Purchasing \_\_\_\_\_ Auditor \_\_\_\_\_

Personnel \_\_\_\_\_ Public Works \_\_\_\_\_ Facilities Management \_\_\_\_\_

Other Department/Official (list) County Clerk's Office



## JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

Telephone (817) 556-6305 - Fax (817) 556-6075

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

October 20<sup>th</sup>, 2023

The Honorable April Long  
County Clerk  
Johnson County  
204 S. Buffalo Ave  
Cleburne, Texas 76033

RE: Auditor's Report – County Clerk's Registry Account April through June 2023

Dear Ms. Long,

### **Summary**

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the County Clerk's Registry of the Court from April through June 2023.

### **Background**

The County Clerk's Office of Johnson County is a multi-purpose office with two main categories of responsibility.

The County Clerk Court Section's role is to accept the initial filings of cases, record all instruments filed in such cases, make the case available to the court as required, and to inform the parties of important actions in the case by issuing appropriate processes at the request of the parties or their attorney(s).

County Clerk Recording's role is to maintain the Official Public Records of the county, including Deed Records, Plats, Assumed Names, Livestock Marks & Brands. This office also records and makes available to qualified applicants, Birth, Death, and Marriage Records. Passports are also processed in this office.

## Scope

Our review was limited to the examination of the County Clerk's Registry bank statements, disbursements, and Trust Owners account balances for the quarter ended June 2023.

## Objective

1. To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the receipt journal from Odyssey matched the monthly worksheet log of fees received.
2. The accuracy of the bank reconciliation was confirmed by comparing the Odyssey Trust Account Owner's Report to the book balance on the bank reconciliation.
3. To ensure the liability account funds were properly disbursed, per Local Government Code 117, we verified that a signed Court Order authorized the payments.

## Findings

There were no exceptions that would lead us to conclude that the collections and disbursements for this period were not, in all material respects, appropriately charged, remitted and reported.

Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Dwight Crowe, Senior Internal Auditor  
cc: Kathy Rice, Audit Manager

## Dwight Crowe

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**From:** April Long  
**Sent:** Tuesday, October 31, 2023 9:58 AM  
**To:** Steven Watson  
**Cc:** Kathy Rice; Dwight Crowe  
**Subject:** RE: Draft of Q3 Registry Audit

My apologies, I had forgotten about the new process.

I see no issue with your findings for the Q3 Registry Audit.

Thank you,

**April Long**

**Johnson County Clerk**  
(817)556-6323 ext. 2602



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**From:** Steven Watson <swatson@johnsoncountytexas.org>  
**Sent:** Monday, October 30, 2023 11:27 AM  
**To:** April Long <along@johnsoncountytexas.org>  
**Cc:** Kathy Rice <krice@johnsoncountytexas.org>; Dwight Crowe <dwrightc@johnsoncountytexas.org>  
**Subject:** Draft of Q3 Registry Audit

Ms. Long,

Attached is a draft of a letter regarding your most recent audit. I sent a memo in April of 2023 highlighting the new process that I would have for this, which includes sending a draft for your review. When we agree on the draft, you may offer a written response to include when this goes to commissioners court. Please let me know if you have any questions!

I have not received a response to the draft of the Q4 Cash Bonds letter.

sw

**Steve Watson**  
Johnson County Auditor

P: 817-556-6305  
E: [swatson@johnsoncountytexas.org](mailto:swatson@johnsoncountytexas.org)

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