



**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 Cash Bonds

**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 Q4 County Clerk Cash Bonds

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

(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 South Buffalo Ave  
Cleburne, Texas 76033

RE: Auditor's Report – FY23 Q4 County Clerk's Cash Bonds

Dear Ms. Long,

### **Summary**

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the County Clerk's "County Courts-at-Law" Cash Bonds for the fourth quarter, July through September 2023 of the 2023 fiscal year. To accomplish this audit, we reviewed Odyssey reports such as disbursement reports and collection reports, and compared them to the bank reconciliation.

### **Background**

The County Clerk's Office serves as clerk and custodian of records for the commissioner's court, constitutional county court and statutory county courts, and hold funds in trust at the direction of the court. Additionally, the office acts as a recorder and custodian of important public records, including all bonds, deeds, birth and death certificates, assumed names and livestock brands, ensuring that records are maintained in a secure, archival manner, and issues marriage licenses.

### **Scope**

Our review was limited to the examination of Odyssey Cash Bond accounts for the County Clerk's "County Courts-at-Law", bank reconciliation reports, and disbursements, for the quarter ended September 2023.

## **Objective**

The objectives of this audit were:

1. Ensured compliance with statutory, regulatory, and court requirements
2. Evaluated internal controls
3. Judgmentally selected case bonds in Odyssey for verification
4. Verified the accuracy and completeness of reporting
5. Reviewed controls over the safeguarding of assets

## **Criteria**

This is what our fieldwork was measured against.

1. Court orders to verify disbursements payee
2. Odyssey Trust Owners Account report
3. Bank statements supplied by First Financial Bank
4. Narrative supplied by County Clerk

## **Findings**

There were no exceptions that would lead us to conclude that the balances and collections of this office 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: Kathy Rice, Audit Manager

RE: Draft Audit Letter

April Long <along@johnsoncountytexas.org>

Tue 31-Oct-23 9:59 AM

To: Steven Watson <swatson@johnsoncountytexas.org>

Cc: Kathy Rice <krice@johnsoncountytexas.org>; Dwight Crowe <dwrightc@johnsoncountytexas.org>

I see no issue with your findings for the Q4 Cash Bond Audit.

Thank you,

**April Long**

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



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From: Steven Watson <swatson@johnsoncountytexas.org>

Sent: Friday, October 6, 2023 2:05 PM

To: April Long <along@johnsoncountytexas.org>

Subject: Draft Audit Letter

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!

sw

**Steve Watson**

Johnson County Auditor

P: 817-556-6305

E: [swatson@johnsoncountytexas.org](mailto:swatson@johnsoncountytexas.org)

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