



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 District 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 and Q4 District 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) District 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 30, 2023

The Honorable David Lloyd
District Clerk
Johnson County
204 South Buffalo
Cleburne, TX 76033

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

Dear Mr. Lloyd,

Summary

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

Background

The District Clerk's Office is the official custodian of records, and is responsible for the care and safekeeping of all court records for the District Courts of Johnson County. It also maintains and manages the records and monies for court fees, custodial accounts which are invested for the benefit of many minor children, bail bond forfeitures and all tax lawsuits. The office also produces a substantial number of court documents including, but not limited to, civil citations, criminal warrants, criminal judgments and sentences and protective orders.

Scope

Our review was limited to the examination of the District 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



OFFICE OF THE DISTRICT CLERK

Guinn Justice Center
P.O. Box 495
Cleburne, Texas 76033
(817) 556-6839
Fax (817) 556-6120

David R. Lloyd
District Clerk

October 31, 2023

Mr. Steve Watson
Johnson County Auditor
2 N Main Street
Cleburne, Texas 76033

HAND DELIVERED

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

Dear Mr. Watson:

I would like to express my appreciation for your prompt and thorough review of the District Clerk's Registry Account – April through June 2023. I agree with your findings, and I am pleased that the review was conducted with minimal impact on my staff.

Your audit team, working together with my Management Staff is to be commended for a job well done.

Respectfully,

A handwritten signature in blue ink, appearing to read "D. Lloyd", written over a white background.

David Lloyd
DISTRICT CLERK
Johnson County, Texas