



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: _____

Acknowledged

Agenda Title: Receive and File Auditor's Report for District Clerk Jury Fund

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 District Clerk Jury Fund

(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 20th, 2023

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

RE: Auditor's Report – FY23 Q4 District Clerk, Jury Fund

Dear Mr. Lloyd,

Summary

In accordance with Local Government Code, Section 115, the Auditor's Office performed an audit of the District Clerk's Jury Services for the fourth quarter, July through September 2023, of the 2023 fiscal year.

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.

In accordance with Texas Government Code 61.001(a)(1), as of September 1st, 2023, a person who reports for jury service is entitled to receive reimbursement for travel and expenses for amounts not less than \$20 for the first day of service and \$58 for any additional days. The State of Texas reimburses Johnson County, per Government Code, Sec. 61.0015(a), \$14 a day for the amounts paid to a person who reports for jury service in response to a summons for the first day or fraction of the first day, and \$52 a day for the amounts paid to a person who reports for jury

service in response to a summons for each day or fraction of each day *after* the first day of attendance.

Jury Services has a dedicated manager and is staffed by an Administrative clerk, and two Associate clerks.

Scope

Our review was limited to the examination of District Clerk Jury Service processes, juror disbursements, and juror donations, for the quarter ended September, 2023.

Objective

We examined a sampling of juror forms, which were completed and signed by each juror, against the 'Payment Edit Report'. The forms direct the disbursement at the end of the juror's service period. If the juror chose to donate their funds, they did so by selecting a recipient or recipients from a preapproved list. Disbursements to jurors and to donation recipients were verified against juror forms. We also verified the bank fund transfers reconciled to the total paid per juror forms by batch.

We determined that controls were adequate, to reasonably ensure payments made to jurors were authorized, accurate, and properly paid during this three (3) month period.

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: 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 – FY23 Q4 District Clerk, Jury Fund

Dear Mr. Watson:

I would like to express my appreciation for your prompt and thorough review of the FY23 Q4 District Clerk Jury Fund. 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, Tex