

AGENDA PLACEMENT FORM

(Submission Deadline – Monday, 5:00 PM before Regular Court Meetings)

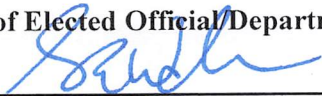
Date: 12/1/2023

Meeting Date: 01-08-2024


Submitted By: Steve Watson

Department: County Auditor

Signature of Elected Official/Department Head:



Court Decision:
This section to be completed by County Judge's Office



January 8, 2024

Description:

Acknowledge and Approve the Audit Report for FY23 Q4 Public Works

(May attach additional sheets if necessary)

Person to Present: Steve 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: (check one)

Action Item Consent Workshop Executive Other _____

Check All Departments That Have Been Notified:

County Attorney IT Purchasing Auditor

Personnel Public Works Facilities Management

Other Department/Official (list) _____

**Please List All External Persons Who Need a Copy of Signed Documents
In Your Submission Email**



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

November 2, 2023

Jennifer Vanderlaan
Director Public Works Department
2 N. Mills St. Suite 305
Cleburne, TX 76033

Filed For Record 10:31 AM

RE: Auditor's Report – Public Works, July through September 2023

JAN 09 2024

April Long
County Clerk, Johnson County Texas

BY  DEPUTY

Dear Ms. Vanderlaan,

Summary

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the Public Works fees for July through September 2023.

Background

The Johnson County Public Works Department issues development permits for new development projects, before construction begins, in the unincorporated areas of the county. This is part of the county's Floodplain Management responsibilities for FEMA. As a representative for the Texas Commission on Environmental Quality, permits are issued for on-site sewage facilities, and inspections performed for non-compliant complaints. Subdivision plats, engineering plans, and applications are reviewed against the Subdivision Rules and Regulations of Johnson County, as approved by the Commissioner's Court on January 23, 2023. Permitting also processes applications for junkyards and slaughterhouses.

Scope

This engagement examined the Community Development books and records, of the Permitting department of Public Works, on a sample basis for the period of July through September 2023. We sought to determine if proper internal controls were in place to ensure that there are no significant deficiencies.

Objective

The objectives of this audit were:

1. Ensured compliance with statutory, regulatory, and Commissioners Court requirements
2. Evaluated internal controls
3. Verified the accuracy and completeness of reporting
4. Reviewed controls over the safeguarding of assets

Criteria

This is what our fieldwork was measured against.

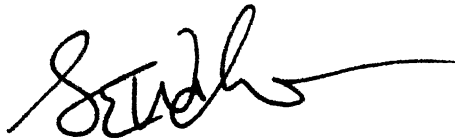
1. Court approved fee schedule
2. LGC 112 deposit timing
3. Narrative supplied by Public Works

Findings

There were no exceptions that would lead us to conclude that the balances and collections of the office for these periods 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,

A handwritten signature in black ink, appearing to read 'Steven Watson', with a long horizontal flourish extending to the right.

Steven Watson
Johnson County Auditor

cc: Dwight Crowe, Senior Internal Auditor

cc: Kathy Rice, Audit Manager