

**AGENDA PLACEMENT FORM**

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

Date: 12/7/2023

Meeting Date: 01-08-2024


Submitted By: Steve Watson

Department: \_\_\_\_\_

Signature of Elected Official/Department Head: \_\_\_\_\_

County Auditor [Signature]

**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 District Clerk Registry Account.

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(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) District Clerk

**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

December 4, 2023

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

Filed For Record 10:31 AM

JAN 09 2024

April Long  
County Clerk, Johnson County Texas  
BY April Long DEPUTY

RE: Auditor's Report – District Clerk's Registry Account July through September 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 July through September 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 September 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

**RE: FY23 Q4 District Clerk Registry Audit Letter**

David R. Lloyd <dlloyd@johnsoncountytexas.org>

Thu 07-Dec-23 11:54 AM

To: Steven Watson <swatson@johnsoncountytexas.org>

Cc: Kathy Rice <krice@johnsoncountytexas.org>; Chris Taylor <ctaylor@johnsoncountytexas.org>; Sady Whitley <swhitley@johnsoncountytexas.org>

Dear Mr. Watson:

I would like to express my appreciation for your prompt and thorough review of District Clerk's Registry Audit July through September, 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 Chief Financial Officer and Management Staff is to be commended for a job well done.

Respectfully,

David R. Lloyd  
DISTRICT CLERK  
Johnson County, Texas  
817.556.6105

**From:** Steven Watson <swatson@johnsoncountytexas.org>

**Sent:** Tuesday, December 5, 2023 2:08 PM

**To:** David R. Lloyd <dlloyd@johnsoncountytexas.org>

**Cc:** Kathy Rice <krice@johnsoncountytexas.org>

**Subject:** FY23 Q4 District Clerk Registry Audit Letter

Here is a draft of your registry review. Please let me know if you have any questions. You don't need to send a hard copy of your response.

sw

**From:** Kathy Rice <krice@johnsoncountytexas.org>

**Sent:** Tuesday, December 5, 2023 1:17 PM

**To:** Steven Watson <swatson@johnsoncountytexas.org>

**Subject:** FY23 Q4 District Clerk Registry Audit Letter

Steve,

Attached is the approved draft of the audit letter for District Clerk's Registry account.

Thank you,

Kathy Rice  
Audit Manager  
Johnson County Auditor's Office  
817-556-6953 x1618  
[KRice@JohnsonCountyTX.org](mailto:KRice@JohnsonCountyTX.org)