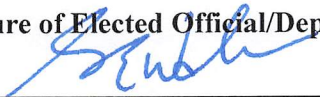



AGENDA PLACEMENT FORM

(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 County Attorney Hot Check Collections

(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 9, 2023

The Honorable Bill Moore
County Attorney
Johnson County
204 S. 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 – County Attorney Hot Check Collections FY23 QTR4

Dear Mr. Moore,

Summary

In accordance with Chapter 115 of the Local Government Code, we reviewed the County Attorney Hot Check Collection account and the County Attorney/District Attorney Deposit and Trust for the quarter ending September 30, 2023.

Background

The County Attorney is responsible for prosecuting adults charged with misdemeanor criminal offenses such as family violence assault, driving while intoxicated and theft; prosecuting juveniles charged with misdemeanor and felony criminal offenses; representing the Texas Department of Family and Protective Services (also known as Child Protective Services) in child welfare cases protecting the rights of abused and neglected children; representing victims of family violence who seek a protective order as provided by the Texas Family Code; representing applicants who apply through Johnson County Mental Health and Mental Retardation (MHMR) for mental health treatment at a hospital; and advising the Commissioners Court and other elected officials and department heads on legal matters.

Scope

To complete the regular audit procedures for the County Attorney's Hot Check Collection account and the County Attorney/District Attorney Deposit and Trust for the months of July, August and September for the 2023 fiscal year.

Objective

We examined bank reconciliations and supporting documentation, traced a sampling of receipts and disbursements, verified fees charged for processing sight order, and mailed confirmation letters at random to verify defendant payments.

Findings

There were no exceptions that would lead us to conclude that the balances and collections of the 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 this audit.

Sincerely,

A handwritten signature in black ink, appearing to read 'Steven Watson', written in a cursive style.

Steven Watson
Johnson County Auditor

cc: Susan Rossee, Internal Auditor
cc: Kathy Rice, Audit Manager

RE: FY23 Q4 CA Hot Cks Audit Letter Draft

Bill Moore <BillM@johnsoncountytexas.org>

Tue 05-Dec-23 12:14 PM

To: Steven Watson <swatson@johnsoncountytexas.org>

Cc: Kathy Rice <krice@johnsoncountytexas.org>

I have no questions. The draft letter looks good.

Bill Moore
County Attorney
Guinn Justice Center
204 South Buffalo Avenue, Suite 410
Cleburne, Texas 76033
Phone: 817-556-6330
Fax: 817-556-6331
Email: billm@johnsoncountytexas.org

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From: Steven Watson <swatson@johnsoncountytexas.org>
Sent: Tuesday, December 5, 2023 10:59 AM
To: Bill Moore <BillM@johnsoncountytexas.org>
Cc: Kathy Rice <krice@johnsoncountytexas.org>
Subject: FY23 Q4 CA Hot Cks Audit Letter Draft

Bill,

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

From: Kathy Rice <krice@johnsoncountytexas.org>
Sent: Wednesday, November 15, 2023 3:00 PM
To: Steven Watson <swatson@johnsoncountytexas.org>
Subject: FY23 Q4 CA Hot Cks Audit Letter Draft

Steve,

Attached is the approved draft of the audit letter for County Attorney Hot Check Collections.

Thank you,

Kathy Rice
Audit Manager
Johnson County Auditor's Office
817-556-6953 x1618

12/5/23, 12:30 PM

Mail - Kathy Rice - Outlook

KRice@JohnsonCountyTX.org