

AGENDA PLACEMENT FORM

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


Date: 12/18/2023

Meeting Date: 01/22/2024

Submitted By: Steve Watson

Department: County Auditor

Signature of Elected Official/Department Head:

Court Decision: <small>This section to be completed by County Judge's Office</small>

<p>January 22, 2024</p>

Description:

Acknowledge and Approve the Audit Report for FY23 Q2 Treasurer's Office

(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) Treasurer's Office

**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

Filed For Record 4:37 PM

JAN 22 2024

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

November 27, 2023

The Honorable Kathy Blackwell
County Treasurer
Johnson County
2 North Main,
Cleburne TX 76033

RE: Auditor's Report-Treasurer's Office January-March 2023

Dear Ms. Blackwell,

Summary

In accordance with Chapter 115 of the Local Government Code, the Auditor's Office completed the regular quarterly audit procedures for the Treasurer's Office for the time period January-March 2023

Background

The County Treasurer is elected for a term of four years, and is the Counties chief custodian of all county funds. The Treasurer is the chief liaison for all banks. The duties include receiving, keeping and accounting for, paying, applying, and disbursing all monies belonging to the county from whatever source derived according to law.

Scope

Our review was limited to the examination of collections, and receipting, as well as the office procedures for monies received for this period.

Objective

We ensured that funds collected on the Schedule of Receipts matched the daily deposit of monies received. We verified receipts and their supporting documents, performed random cash counts, and verified bank statements/collateral funds with their corresponding reconciliations for the period.

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,



Steven Watson
Johnson County Auditor

cc: Sherron Beard, Internal Auditor
cc: Kathy Rice, Audit Manager

FW: FY23 Q2 Treasurer Audit Letter Draft

Steven Watson <swatson@johnsoncountytexas.org>

Tue 02-Jan-24 1:19 PM

To:Kathy Rice <krice@johnsoncountytexas.org>

sw

From: Kathy Blackwell <KathyB@johnsoncountytexas.org>

Sent: Tuesday, January 2, 2024 1:19 PM

To: Steven Watson <swatson@johnsoncountytexas.org>

Subject: RE: FY23 Q2 Treasurer Audit Letter Draft

Agree! Thank you!

From: Steven Watson <swatson@johnsoncountytexas.org>

Sent: Tuesday, January 2, 2024 12:21 PM

To: Kathy Blackwell <KathyB@johnsoncountytexas.org>

Subject: FW: FY23 Q2 Treasurer Audit Letter Draft

Kathy:

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: Tuesday, December 19, 2023 3:48 PM

To: Steven Watson <swatson@johnsoncountytexas.org>

Subject: FY23 Q2 Treasurer Audit Letter Draft

Steve,

Attached is the Draft Letter for this audit.
Please forward for approval.

Thank you,

Kathy Rice

Audit Manager

Johnson County Auditor's Office

817-556-6953 x1618

KRice@JohnsonCountyTX.org