

AGENDA PLACEMENT FORM

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


Date: 12/1/2023

Meeting Date: 01/22/2024

Submitted By: Steve Watson

Department: County Auditor

Signature of Elected Official/Department Head:

<p>Court Decision: <small>This section to be completed by County Judge's Office</small></p> <div style="text-align: center;"><p>January 22, 2024</p></div>
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Description:

Acknowledge and Approve the Audit Report for FY23 Q4 Constable Precinct Three

(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) Constable Precinct Three

**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

Filed For Record 4:37PM

JAN 22 2024

April Long
County Clerk, Johnson County Texas
BY Act DEPUTY

Jennifer R. Lyon
First Assistant County Auditor

November 27, 2023

The Honorable Steve Williams
Constable Precinct Three
Johnson County
206 N. Baugh St.
Alvarado, Texas 76009

RE: Auditor's Report-Constable Precinct Three July-September 2023

Dear Constable Williams,

Summary

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Constable Precinct Three for the time period July-September 2023.

Background

Constables specialize in the enforcement of Civil Law. They play a vital role in enforcing judgments rendered in civil cases, such as evictions, divorces, child custody and property disputes. They seize and sell personal property of defendants and apply the proceeds of those sales towards judgements awarded to plaintiffs. They also sell property seized for non-payment of taxes.

Scope

Our review was limited to the examination of the bank statements, and supporting documents for this period

Objective

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 Innoprise matched the monthly Odyssey reports of fees received.

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', with a long horizontal flourish extending to the right.

Steven Watson
Johnson County Auditor

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

Fwd: FY23 Q4 Const. 3 Audit Letter Draft

Steven Watson <swatson@johnsoncountytexas.org>

Tue 02-Jan-24 2:00 PM

To: Kathy Rice <krice@johnsoncountytexas.org>

SW

From: Steven C. Williams <Steven.Williams@johnsoncountytexas.org>

Sent: Tuesday, January 2, 2024 1:59:12 PM

To: Steven Watson <swatson@johnsoncountytexas.org>

Subject: RE: FY23 Q4 Const. 3 Audit Letter Draft

The draft appears to be good.

Constable Steve Williams

Johnson County Pct. 3

206 N. Baugh Street

Alvarado, Tx. 76009

(817) 202-2984

From: Steven Watson <swatson@johnsoncountytexas.org>

Sent: Tuesday, January 2, 2024 12:30 PM

To: Steven C. Williams <Steven.Williams@johnsoncountytexas.org>

Subject: FW: FY23 Q4 Const. 3 Audit Letter Draft

Steve:

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 3:06 PM

To: Steven Watson <swatson@johnsoncountytexas.org>

Subject: FY23 Q4 Const. 3 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