

### AGENDA PLACEMENT FORM

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

Date: 02/05/2024

Meeting Date: 02/12/2024

Submitted By: Steve Watson

Department: County Auditor

Signature of Elected Official/Department Head:



<p><b>Court Decision:</b> This section to be completed by County Judge's Office</p> <div style="text-align: center;"><p><b>February 12, 2024</b></p></div>
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**Description:**

Acknowledge the Audit Report for FY24 Q1 Cash Count for Justice of the Peace

Two

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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) Justice of the Peace Precinct Two

**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

October 25<sup>th</sup>, 2023

The Honorable Jeff Monk  
Justice of the Peace, Precinct Two  
Johnson County  
247 Elk Dr. Ste. 107  
Burleson, Texas 76028

Filed For Record 8:52 AM

RE: Auditor's Report – FY24 Q1 Cash Count of JP #2

FEB 13 2024

April Long  
County Clerk, Johnson County Texas

BY *April Long* DEPUTY

Dear Judge Monk,

### Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the cash drawers at the JP's office, as of October 25<sup>th</sup>, 2023. To accomplish the audit, the auditor, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciling the cash on hand to the receipt report.

### Background

The Justice of the Peace hears misdemeanor cases punishable by fine only and can hear most civil cases in which the amount in controversy does not exceed \$20,000. In addition, a justice of the peace may issue warrants for search and arrest. Justices of the peace also issue civil process, conduct preliminary hearings, administer oaths, and perform marriages.

### Scope

To complete the regular audit procedures for the Justice of the Peace Cash Receipts 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 systems receipt journal matched the actual funds received.

## **Findings**

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager

**RE: FY24 Q1 Cash Count - Audit Letter - Burleson - JP #2**

Nikki Ashley &lt;nashley@johnsoncountytexas.org&gt;

Mon 05-Feb-24 10:53 AM

To: Steven Watson &lt;swatson@johnsoncountytexas.org&gt;; Jeff Monk &lt;JMonk@johnsoncountytexas.org&gt;

Cc: Kathy Rice &lt;krice@johnsoncountytexas.org&gt;

The attached report looks accurate and no amendments are needed.

I see in December when you originally sent the attachment to the judge, you didn't cc me.

If you could add me to the emails you send the judge, I will make sure that he reviews. 🤖 He has a lot of emails and they tend to get lost.

Thank you!

Nikki

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**From:** Steven Watson <swatson@johnsoncountytexas.org>  
**Sent:** Monday, February 5, 2024 8:34 AM  
**To:** Jeff Monk <JMonk@johnsoncountytexas.org>  
**Cc:** Nikki Ashley <nashley@johnsoncountytexas.org>; Kathy Rice <krice@johnsoncountytexas.org>  
**Subject:** FW: FY24 Q1 Cash Count - Audit Letter - Burleson - JP #2

Following up. Please see below.

SW

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**From:** Steven Watson  
**Sent:** Tuesday, December 5, 2023 11:33 AM  
**To:** Jeff Monk <jmonk@johnsoncountytexas.org>  
**Cc:** Kathy Rice <krice@johnsoncountytexas.org>  
**Subject:** FY24 Q1 Cash Count - Audit Letter - Burleson - JP #2

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

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**From:** Kathy Rice <krice@johnsoncountytexas.org>  
**Sent:** Thursday, November 2, 2023 9:53 AM  
**To:** Steven Watson <swatson@johnsoncountytexas.org>  
**Subject:** Fw: FY24 Q1 Cash Count - Audit Letter - Burleson - JP #2

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**From:** Jennifer R. Lyon <jennl@johnsoncountytexas.org>  
**Sent:** Thursday, November 2, 2023 9:41 AM  
**To:** Kathy Rice <krice@johnsoncountytexas.org>  
**Subject:** FY24 Q1 Cash Count - Audit Letter - Burleson - JP #2

Please change to Q1