

**AGENDA PLACEMENT FORM**

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

Date: 03/04/24

Meeting Date: 03/11/24

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>
<p></p> <p><b>March 11, 2024</b></p>

**Description:**

Acknowledge the Audit Report for FY24 Q1 Constable Precinct Four's Cash  
Count

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(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 Four

**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 29<sup>th</sup>, 2023

The Honorable Troy Fuller  
Constable, Precinct 4  
Johnson County  
2 N. Main St.  
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q1 Cash Count of Constable #4

Dear Constable Fuller,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Constable Precinct Four Office cash drawer as of October 24<sup>th</sup>, 2023. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the cash drawer, completing the cash log and reconciling the cash on hand to the receipt report.

### **Background**

The primary mission of Johnson County's Constable Office Precinct Four is to professionally serve all civil and criminal court dockets with diligence, enforcing all local, state and federal laws with equal fairness. Constables specialize in the enforcement of Civil Law. They enforce judgments rendered in civil cases, such as evictions, divorces, child custody and property disputes; conduct seizures and coordinate the sale of personal property of defendants and apply the proceeds of those sales towards judgements awarded to plaintiffs; and manage the sale of property seized for non-payment of taxes.

### **Scope**

To complete the regular audit procedures for the Constables Cash Receipts for this period.

## **Objective**

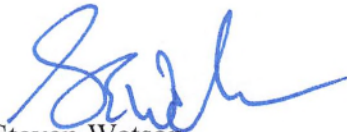
To accomplish this audit, we examined various reports and their supporting documentation and verified collections made by cash, check and credit cards were accurate for this period. We ensured funds collected on the receipt journal from Odyssey matched the funds received.

## **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 - Cleburne - Constable #4

Troy L. Fuller <troy@johnsoncountytexas.org>

Fri 01-Mar-24 5:57 PM

To: Steven Watson <swatson@johnsoncountytexas.org>; Brenda Tucker <btucker@johnsoncountytexas.org>

Cc: Kathy Rice <krice@johnsoncountytexas.org>

I concur with the no exceptions finding of the Auditors Office as provided by the Honorable Steven Watson

Thank you,

*Troy Fuller*



Constable, Precinct 4  
Johnson County  
2 N. Main St. Ste B6  
Cleburne, TX 76033  
817-556-6363 ext 1547  
817-556-6083 - Fax

---

**From:** Steven Watson <swatson@johnsoncountytexas.org>  
**Sent:** Friday, March 1, 2024 7:41 AM  
**To:** Brenda Tucker <btucker@johnsoncountytexas.org>; Troy L. Fuller <troy@johnsoncountytexas.org>  
**Cc:** Kathy Rice <krice@johnsoncountytexas.org>  
**Subject:** FW: FY24 Q1 Cash Count - Audit Letter - Cleburne - Constable #4  
**Importance:** High

Following up December...

SW

---

**From:** Steven Watson  
**Sent:** Monday, February 5, 2024 8:41 AM  
**To:** Troy L. Fuller <[Troy@johnsoncountytexas.org](mailto:Troy@johnsoncountytexas.org)>  
**Cc:** Brenda Tucker <[btucker@johnsoncountytexas.org](mailto:btucker@johnsoncountytexas.org)>; Kathy Rice <[krice@johnsoncountytexas.org](mailto:krice@johnsoncountytexas.org)>  
**Subject:** FW: FY24 Q1 Cash Count - Audit Letter - Cleburne - Constable #4

Following up. Please see below.

SW

---

**From:** Steven Watson  
**Sent:** Tuesday, December 5, 2023 11:28 AM  
**To:** Troy L. Fuller <[Troy@johnsoncountytexas.org](mailto:Troy@johnsoncountytexas.org)>  
**Cc:** Kathy Rice <[krice@johnsoncountytexas.org](mailto:krice@johnsoncountytexas.org)>  
**Subject:** FY24 Q1 Cash Count - Audit Letter - Cleburne - Constable #4

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](mailto:krice@johnsoncountytexas.org)>  
**Sent:** Thursday, November 2, 2023 9:54 AM  
**To:** Steven Watson <[swatson@johnsoncountytexas.org](mailto:swatson@johnsoncountytexas.org)>  
**Subject:** Fw: FY24 Q1 Cash Count - Audit Letter - Cleburne - Constable #4

---

**From:** Jennifer R. Lyon <[jennl@johnsoncountytexas.org](mailto:jennl@johnsoncountytexas.org)>  
**Sent:** Thursday, November 2, 2023 9:43 AM  
**To:** Kathy Rice <[krice@johnsoncountytexas.org](mailto:krice@johnsoncountytexas.org)>  
**Subject:** FY24 Q1 Cash Count - Audit Letter - Cleburne - Constable #4

Good!