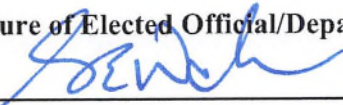


AGENDA PLACEMENT FORM

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

Date: 03/01/24
Meeting Date: 03/11/24
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



March 11, 2024

Description:

Acknowledge the Audit Report for FY24 Q1 County Attorney Hot Check
Collection Account

(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

February 9, 2024

The Honorable Bill Moore
County Attorney
Johnson County
204 S. Buffalo Ave.
Cleburne, TX. 76033

RE: Auditor's Report – County Attorney Hot Check Collections FY24 QTR1

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 December 31, 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 October, November and December for the 2024 fiscal year.

Objective

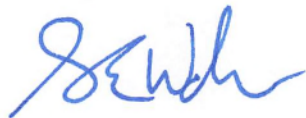
We examined bank reconciliations and supporting documentation, traced a sampling of receipts and disbursements, verified fees charged for processing sight order, and mailed confirmation letters at random to verify defendant payments.

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,



Steven Watson
Johnson County Auditor

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

RE: FY24 Q1 - CA Hot Ck. Coll. Audit Letter Draft

Bill Moore <BillM@johnsoncountytexas.org>

Fri 01-Mar-24 7:54 AM

To: Steven Watson <swatson@johnsoncountytexas.org>

Cc: Kathy Rice <krice@johnsoncountytexas.org>; Amy Pardo <AmyP@johnsoncountytexas.org>

No questions.

Thanks,

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: Friday, March 1, 2024 7:52 AM
To: Bill Moore <BillM@johnsoncountytexas.org>; Amy Pardo <AmyP@johnsoncountytexas.org>
Cc: Kathy Rice <krice@johnsoncountytexas.org>
Subject: FW: FY24 Q1 - CA Hot Ck. Coll. Audit Letter Draft

Attached is the draft of the letter regarding the most recent hot check collections review. Please let me know if you have any questions and remember that you may respond for commissioners court record.

SW

From: Kathy Rice <krice@johnsoncountytexas.org>
Sent: Friday, February 9, 2024 3:57 PM
To: Steven Watson <swatson@johnsoncountytexas.org>
Cc: Susan Rossee <srossee@johnsoncountytexas.org>
Subject: FY24 Q1 - CA Hot Ck. Coll. 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