

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:

Steve Watson

<p>Court Decision: This section to be completed by County Judge's Office</p>  <p style="text-align: center;">March 11, 2024</p>
--

Description:

Acknowledge the Audit Report for FY24 Q1 County Clerk Cash Bonds 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) County Clerk'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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

February 12th, 2024

The Honorable April Long
County Clerk
Johnson County
204 South Buffalo Ave
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q1 County Clerk's Cash Bonds

Dear Ms. Long,

Summary

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the County Clerk's "County Courts-at-Law" Cash Bonds for the quarter ended December 2023, of the 2024 fiscal year.

Background

The County Clerk's Office serves as clerk and custodian of records for the commissioner's court, constitutional county court and statutory county courts, and hold funds in trust at the direction of the court. Additionally, the office acts as a recorder and custodian of important public records, including all bonds, deeds, birth and death certificates, assumed names and livestock brands, ensuring that records are maintained in a secure, archival manner, and issues marriage licenses.

Scope

Our review was limited to the examination of Odyssey Cash Bond accounts for the County Clerk's "County Courts-at-Law", bank reconciliation reports, and disbursements, for the quarter ended December 2023.

Objective

The objectives of this audit were:

1. Ensured compliance with statutory, regulatory, and court requirements
2. Evaluated internal controls
3. Judgmentally selected case bonds in Odyssey for verification
4. Verified the accuracy and completeness of reporting
5. Reviewed controls over the safeguarding of assets

Criteria

This is what our fieldwork was measured against.

1. Court orders to verify disbursements payee
2. Odyssey Trust Owners Account report
3. Bank statements supplied by First Financial Bank
4. Narrative supplied by County Clerk

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 CC Cash Bonds Audit Letter Draft

April Long <along@johnsoncountytexas.org>

Fri 01-Mar-24 1:56 PM

To: Steven Watson <swatson@johnsoncountytexas.org>

Cc: Kathy Rice <krice@johnsoncountytexas.org>

Thank you, I see no issue with this audit.

Thank you,

April Long

Johnson County Clerk

(817)556-6323 ext. 2602



From: Steven Watson <swatson@johnsoncountytexas.org>

Sent: Friday, March 1, 2024 1:39 PM

To: April Long <along@johnsoncountytexas.org>; Sarah George <sgeorge@johnsoncountytexas.org>

Cc: Kathy Rice <krice@johnsoncountytexas.org>

Subject: FW: FY24 Q1 CC Cash Bonds Audit Letter Draft

Please review the attached draft and respond with any questions and/or a response for commissioners court record.

SW

From: Kathy Rice <krice@johnsoncountytexas.org>

Sent: Monday, February 12, 2024 11:42 AM

To: Steven Watson <swatson@johnsoncountytexas.org>

Subject: FY24 Q1 CC Cash Bonds 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