

**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*

**Court Decision:**  
This section to be completed by County Judge's Office



**March 11, 2024**

**Description:**

Acknowledge the Audit Report for FY24 Q1 District Clerk Filing Fees Account

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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) District Clerk

**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

January 29, 2024

The Honorable David Lloyd  
District Clerk  
Johnson County  
204 South Buffalo  
Cleburne, TX 76033

RE: Auditor's Report – District Clerk's Filing Fees Account October through December 2023

Dear Mr. Lloyd,

### **Summary**

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the District Clerk's Filing Fees from October through December 2023.

### **Background**

The District Clerk's Office is the official custodian of records, and is responsible for the care and safekeeping of all court records for the District Courts of Johnson County. It also maintains and manages the records and monies for court fees, custodial accounts which are invested for the benefit of many minor children, bail bond forfeitures and all tax lawsuits. The office also produces a substantial number of court documents including, but not limited to, civil citations, criminal warrants, criminal judgments and sentences and protective orders.

### **Scope**

Our review was limited to the examination of the District Clerk's Filing Fees Account's Odyssey reports, disbursements, and bank reports for the quarter ended October through December 2023.

### **Objective**

1. 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 Odyssey matched the monthly worksheet log of fees received.

2. We also ensured the accuracy of the disbursements, to various entities for fees collected, by matching Odyssey receipt journals to Innoprise invoices.

### **Findings**

There were no exceptions that would lead us to conclude that the collections and disbursements 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: Dwight Crowe, Senior Internal Auditor  
cc: Kathy Rice, Audit Manager

**FW: FY24 Q1 DC Filing Fees Audit Letter Draft**

**Steven Watson** <[swatson@johnsoncountytexas.org](mailto:swatson@johnsoncountytexas.org)>

Fri 01-Mar-24 1:39 PM

To: **Kathy Rice** <[krice@johnsoncountytexas.org](mailto:krice@johnsoncountytexas.org)>

SW

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**From:** David R. Lloyd <[dlloyd@johnsoncountytexas.org](mailto:dlloyd@johnsoncountytexas.org)>

**Sent:** Monday, February 5, 2024 9:27 AM

**To:** Steven Watson <[swatson@johnsoncountytexas.org](mailto:swatson@johnsoncountytexas.org)>

**Cc:** Sady Whitley <[swhitley@johnsoncountytexas.org](mailto:swhitley@johnsoncountytexas.org)>; Chris Taylor <[ctaylor@johnsoncountytexas.org](mailto:ctaylor@johnsoncountytexas.org)>; Sally VanSlyke <[svanslyke@johnsoncountytexas.org](mailto:svanslyke@johnsoncountytexas.org)>

**Subject:** RE: FY24 Q1 DC Filing Fees Audit Letter Draft

Dear Mr. Watson:

I would like to express my appreciation for your prompt and thorough review of District Clerk's Audit Report, October – December 2023. I agree with your findings, and I am pleased that the review was conducted with minimal impact on my staff.

Your audit team, working together with my Chief Financial Officer and Management Staff is to be commended for a job well done.

Respectfully,

David R. Lloyd  
DISTRICT CLERK  
Johnson County, Texas  
817.556.6105

David R. Lloyd  
DISTRICT CLERK  
Johnson County, Texas  
817.556.6105

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**From:** Steven Watson <[swatson@johnsoncountytexas.org](mailto:swatson@johnsoncountytexas.org)>

**Sent:** Monday, February 5, 2024 8:27 AM

**To:** David R. Lloyd <[dlloyd@johnsoncountytexas.org](mailto:dlloyd@johnsoncountytexas.org)>

**Cc:** Sally VanSlyke <[svanslyke@johnsoncountytexas.org](mailto:svanslyke@johnsoncountytexas.org)>; Kathy Rice <[krice@johnsoncountytexas.org](mailto:krice@johnsoncountytexas.org)>

**Subject:** FW: FY24 Q1 DC Filing Fees Audit Letter Draft

David, here is the most recent audit letter draft for your office. Please let me know if you have any questions!

SW

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**From:** Kathy Rice <[krice@johnsoncountytexas.org](mailto:krice@johnsoncountytexas.org)>

**Sent:** Thursday, February 1, 2024 1:40 PM

**To:** Steven Watson <[swatson@johnsoncountytexas.org](mailto:swatson@johnsoncountytexas.org)>

**Cc:** Dwight Crowe <[dwrightc@johnsoncountytexas.org](mailto:dwrightc@johnsoncountytexas.org)>

**Subject:** FY24 Q1 DC Filing Fees 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](mailto:KRice@JohnsonCountyTX.org)