

AGENDA PLACEMENT FORM

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

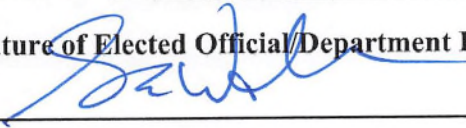
Date: 03/04/24


Meeting Date: 03/11/24

Submitted By: Steve Watson

Department: County Auditor

Signature of Elected Official/Department Head:



| |
|--|
| Court Decision: <small>This section to be completed by County Judge's Office</small> |
|  |
| March 11, 2024 |

Description:

Acknowledge the Audit Report for FY24 Q1 Treasurer's Office

(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) Treasurer'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 21, 2024

The Honorable Kathy Blackwell
County Treasurer
Johnson County
2 North Main,
Cleburne TX 76033

RE: Auditor's Report – FY24 Q1 Treasurer's Office

Dear Ms. Blackwell,

Summary

In accordance with Chapter 115 of the Local Government Code, the Auditor's Office completed the regular quarterly audit procedures for the Treasurer's Office for the time period October through December 2023

Background

The County Treasurer is elected for a term of four years, and is the County's chief custodian of all county funds. The Treasurer is the chief liaison for all banks. The duties include receiving, keeping and accounting for, paying, applying, and disbursing all monies belonging to the county from whatever source derived according to law.

Scope

Our review was limited to the examination of collections, and receipting, as well as the office procedures for monies received for this period.

Objective

We ensured that funds collected on the Schedule of Receipts matched the daily deposit of monies received. We verified receipts and their supporting documents, performed random cash counts, and verified bank statements/collateral funds with their corresponding reconciliations for the period.

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: Sherron Beard, Internal Auditor
cc: Kathy Rice, Audit Manager

FW: FY24 Q1 Treasurer Audit Letter Draft

Kathy Blackwell <KathyB@johnsoncountytexas.org>

Mon 04-Mar-24 2:29 PM

To: Steven Watson <swatson@johnsoncountytexas.org>
Cc: Kathy Rice <krice@johnsoncountytexas.org>

 1 attachments (34 KB)

Treasurer Audit Letter Q1 FY 24.docx;

I agree with FY24 Q1 audit letter.

From: Steven Watson <swatson@johnsoncountytexas.org>
Sent: Friday, March 1, 2024 1:48 PM
To: Kathy Blackwell <KathyB@johnsoncountytexas.org>
Cc: Kathy Rice <krice@johnsoncountytexas.org>
Subject: FW: FY24 Q1 Treasurer Audit Letter Draft

Please review the attached draft for review/questions/comment.

sw

From: Kathy Rice <krice@johnsoncountytexas.org>
Sent: Monday, February 26, 2024 10:09 AM
To: Steven Watson <swatson@johnsoncountytexas.org>
Cc: Sherron A. Beard <Sherron@johnsoncountytexas.org>
Subject: FY24 Q1 Treasurer 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

From: Dwight Crowe <dwrightc@johnsoncountytexas.org>
Sent: Wednesday, February 21, 2024 3:36 PM
To: Kathy Rice <krice@johnsoncountytexas.org>
Subject: Treasurer Audit Letter Draft

Dwight Crowe
Senior Internal Auditor
Johnson County Auditor's Office
2 N. Main
Cleburne, TX 76033
817-556-6807
DwightC@JohnsonCountyTX.org