

**AGENDA PLACEMENT FORM**

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

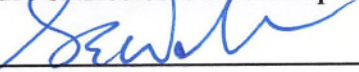
Date: 03/04/24


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> <div style="text-align: center;"><p><b>March 11, 2024</b></p></div>
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**Description:**

Acknowledge the Audit Report for FY23 Q3 & Q4 Treasurer's Office

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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) 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

January 31, 2024

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

RE: Auditor's Report – FY23 Q3 & Q4 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 April through September 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: FY23 Q3 & Q4 Treasurer's 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 (31 KB)

...Treasurer Audit Letter Draft.docx;

I agree with FY24 Q3 & Q4 audit letters.

**From:** Steven Watson <swatson@johnsoncountytexas.org>

**Sent:** Friday, March 1, 2024 1:43 PM

**To:** Kathy Blackwell <KathyB@johnsoncountytexas.org>

**Cc:** Kathy Rice <krice@johnsoncountytexas.org>

**Subject:** FW: FY23 Q3 & Q4 Treasurer's Audit Letter Draft

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

SW

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**From:** Kathy Rice <krice@johnsoncountytexas.org>

**Sent:** Thursday, February 15, 2024 2:56 PM

**To:** Steven Watson <swatson@johnsoncountytexas.org>

**Cc:** Sherron A. Beard <Sherron@johnsoncountytexas.org>

**Subject:** FY23 Q3 & Q4 Treasurer's 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)*