

AGENDA PLACEMENT FORM

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

Date: 03/13/24


Meeting Date: 03/25/24

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 25, 2024

Description:

Acknowledge the Audit Report for FY24 Q1 County Clerk Registry 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

March 12, 2024

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

RE: Auditor's Report – County Clerk's Registry Account October through December 2023

Dear Ms. Long,

Summary

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

Background

The County Clerk's Office of Johnson County is a multi-purpose office with two main categories of responsibility.

The County Clerk Court Section's role is to accept the initial filings of cases, record all instruments filed in such cases, make the case available to the court as required, and to inform the parties of important actions in the case by issuing appropriate processes at the request of the parties or their attorney(s).

County Clerk Recording's role is to maintain the Official Public Records of the county, including Deed Records, Plats, Assumed Names, Livestock Marks & Brands. This office also records and makes available to qualified applicants, Birth, Death, and Marriage Records. Passports are also processed in this office.

Scope

Our review was limited to the examination of the County Clerk's Registry bank statements, disbursements, and Trust Owners account balances for the quarter ended 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. The accuracy of the bank reconciliation was confirmed by comparing the Odyssey Trust Account Owner's Report to the book balance on the bank reconciliation.
3. To ensure the liability account funds were properly disbursed, per Local Government Code 117, we verified that a signed Court Order authorized the payments.

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

RE: Approval Needed - CC Registry FY24 Q1 Audit Draft

April Long <along@johnsoncountytexas.org>

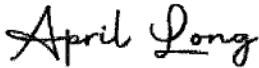
Wed 13-Mar-24 11:41 AM

To: Steven Watson <swatson@johnsoncountytexas.org>

Cc: Kathy Rice <krice@johnsoncountytexas.org>

Received, Thank you.

Thank you,



Johnson County Clerk

(817)556-6323



From: Steven Watson <swatson@johnsoncountytexas.org>

Sent: Wednesday, March 13, 2024 8:30 AM

To: April Long <along@johnsoncountytexas.org>

Cc: Kathy Rice <krice@johnsoncountytexas.org>

Subject: Fwd: Approval Needed - CC Registry FY24 Q1 Audit Draft

Please review and offer any response.

SW

From: Kathy Rice <krice@johnsoncountytexas.org>

Sent: Wednesday, March 13, 2024 8:22:59 AM

To: Steven Watson <swatson@johnsoncountytexas.org>

Cc: Dwight Crowe <dwightc@johnsoncountytexas.org>

Subject: Approval Needed - CC Registry FY24 Q1 Audit 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 <dwightc@johnsoncountytexas.org>

Sent: Tuesday, March 12, 2024 11:40 AM

To: Kathy Rice <krice@johnsoncountytexas.org>

Subject: CC REg Audit Letter

Dwight Crowe

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