

AGENDA PLACEMENT FORM

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

Date: 03/14/24

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 Q2 Constable Precinct Four Cash
Count

(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) Constable Precinct Four

**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 29th, 2024

The Honorable Troy Fuller
Constable, Precinct 4
Johnson County
2 N. Main St.
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q2 Cash Count of Constable #4

Dear Constable Fuller,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Constable Precinct Four Office cash drawer as of February 29th, 2024. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the cash drawer, completing the cash log and reconciling the cash on hand to the receipt report.

Background

The primary mission of Johnson County's Constable Office Precinct Four is to professionally serve all civil and criminal court dockets with diligence, enforcing all local, state and federal laws with equal fairness. Constables specialize in the enforcement of Civil Law. They enforce judgments rendered in civil cases, such as evictions, divorces, child custody and property disputes; conduct seizures and coordinate the sale of personal property of defendants and apply the proceeds of those sales towards judgements awarded to plaintiffs; and manage the sale of property seized for non-payment of taxes.

Scope

To complete the regular audit procedures for the Constables Cash Receipts for this period.

Objective

To accomplish this audit, we examined various reports and their supporting documentation and verified collections made by cash, check and credit cards were accurate for this period. We ensured funds collected on the receipt journal from Odyssey matched the funds received.

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: Approval Needed - Constable 4 FY24 Q2 Cash Count

Troy L. Fuller <troy@johnsoncountytexas.org>

Thu 14-Mar-24 8:45 AM

To: Kathy Rice <krice@johnsoncountytexas.org>

Cc: Brenda Tucker <btucker@johnsoncountytexas.org>; Steven Watson <swatson@johnsoncountytexas.org>

I am in agreement with letter from the Auditor on 03/04/2024 regarding a surprise audit. There were no exceptions noted or found in the audit, I am in agreement with findings.

Thank you,

Troy Fuller

From: Kathy Rice <krice@johnsoncountytexas.org>

Sent: Thursday, March 14, 2024 8:30 AM

To: Troy L. Fuller <troy@johnsoncountytexas.org>

Cc: Brenda Tucker <btucker@johnsoncountytexas.org>; Steven Watson <swatson@johnsoncountytexas.org>

Subject: Fw: Approval Needed - Constable 4 FY24 Q2 Cash Count

Here is a draft of the most recent review. Please review and comment.

From: Kathy Rice <krice@johnsoncountytexas.org>

Sent: Monday, March 4, 2024 1:12 PM

To: Steven Watson <swatson@johnsoncountytexas.org>

Subject: Approval Needed - Constable 4 FY24 Q2 Cash Count

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