

**AGENDA PLACEMENT FORM**

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

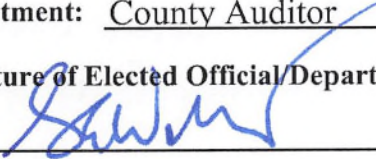
Date: 04/02/24

Meeting Date: 04/22/24

Submitted By: Steve Watson

Department: County Auditor

Signature of Elected Official/Department Head:



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



**April 22, 2024**

**Description:**

Acknowledge the Audit Report for FY24 Q2 County Clerk Court - Cash Count

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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) 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 20<sup>th</sup>, 2024

The Honorable April Long  
County Clerk  
Johnson County  
2 N. Main St.  
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q2 Cash Count - County Clerk Offices (Guinn)

Dear Ms. Long,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Clerk's Office tills as of March 20<sup>th</sup>, 2024. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciling cash on hand to the receipt report.

### **Background**

The County Clerk's Office serves as clerk and custodian of records for the commissioner's court, constitutional county court and statutory county courts, and holds funds in trust at the direction of the court. Additionally, the office acts as a recorder and custodian of important public records, including all bonds, deeds, birth and death certificates, assumed names and livestock brands, ensuring that records are maintained in a secure, archival manner, and issues marriage licenses.

### **Scope**

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

## **Objective**

To accomplish this audit, we examined various reports and their supporting documentation; verified that collections made by cash, check and credit cards were accurate for this period; and ensured that funds collected on the systems receipt journal matched the actual 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 - County Clerk Courts Cash Count FY24 Q2**

April Long &lt;along@johnsoncountytexas.org&gt;

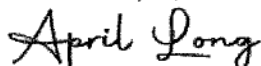
Tue 02-Apr-24 2:35 PM

To: Steven Watson &lt;swatson@johnsoncountytexas.org&gt;; Sarah George &lt;sgeorge@johnsoncountytexas.org&gt;

Cc: Kathy Rice &lt;krice@johnsoncountytexas.org&gt;

Received, thank you.

Thank you,



Johnson County Clerk

(817)556-6323 ext. 2602



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**From:** Steven Watson <swatson@johnsoncountytexas.org>**Sent:** Tuesday, April 2, 2024 11:29 AM**To:** April Long <along@johnsoncountytexas.org>; Sarah George <sgeorge@johnsoncountytexas.org>**Cc:** Kathy Rice <krice@johnsoncountytexas.org>**Subject:** FW: Approval Needed - County Clerk Courts Cash Count FY24 Q2

April,

Here is the most recent Guinn cash count letter. Please review...

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**From:** Kathy Rice <krice@johnsoncountytexas.org>**Sent:** Thursday, March 21, 2024 2:29 PM**To:** Steven Watson <swatson@johnsoncountytexas.org>**Subject:** Approval Needed - County Clerk Courts Cash Count FY24 Q2

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)