

AGENDA PLACEMENT FORM

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

Date: 04/03/24

Meeting Date: 04/22/24

Submitted By: Steve Watson

Department: County Auditor

Signature of Elected Official/Department Head:

Steve Watson

<p>Court Decision: This section to be completed by County Judge's Office</p> <div style="text-align: center;"><p>April 22, 2024</p></div>

Description:

Acknowledge the Audit Report for FY24 Q2 Constable Precinct One's 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 One

**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 27th, 2024

The Honorable Matt Wylie
Constable, Precinct One
Johnson County
3390 FM 1434
Cleburne, TX. 76033

RE: Auditor's Report – FY24 Q2 Cash Count of Constable #1

Dear Constable Wylie,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Constable #1 Office till as of March 27th, 2024. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, 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 One 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 Constable's 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

FW: Approval Needed - FY24 Q2 Constable 1 Cash Count

Steven Watson <swatson@johnsoncountytexas.org>

Tue 02-Apr-24 3:45 PM

To: Kathy Rice <krice@johnsoncountytexas.org>

SW

From: Matt Wylie <mwyllie@johnsoncountytexas.org>

Sent: Tuesday, April 2, 2024 12:01 PM

To: Steven Watson <swatson@johnsoncountytexas.org>

Subject: Re: Approval Needed - FY24 Q2 Constable 1 Cash Count

Thank you and you have my approval

Matt Wylie

Constable Pct. 1

Johnson County

On Apr 2, 2024, at 11:06 AM, Steven Watson <swatson@johnsoncountytexas.org> wrote:

Here is a draft of your most recent cash count. Please review and respond.

SW

From: Kathy Rice <krice@johnsoncountytexas.org>

Sent: Monday, April 1, 2024 8:20 AM

To: Steven Watson <swatson@johnsoncountytexas.org>

Subject: Approval Needed - FY24 Q2 Constable 2 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

<FY24 Q2 Cash Count - Audit Letter - Constable #1.docx>