

**AGENDA PLACEMENT FORM**

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

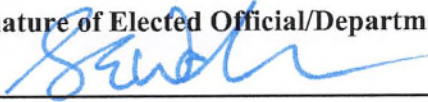
Date: 04/05/24

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 Q1 Constable Precinct Three's 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) Constable Precinct Three

**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

December 6<sup>th</sup>, 2023

The Honorable Steve Williams  
Constable, Precinct Three  
Johnson County  
206 N. Baugh St.  
Alvarado, Texas 76009

RE: Auditor's Report – FY24 Q1 Cash Count of Constable #3

Dear Constable Williams,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Constable Precinct Three Office till as of December 6<sup>th</sup>, 2023. 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 Three 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 procedure 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: Cash Count Alvarado Constable 3 Draft**

Steven Watson <[swatson@johnsoncountytexas.org](mailto:swatson@johnsoncountytexas.org)>

Thu 04-Apr-24 3:36 PM

To: Kathy Rice <[krice@johnsoncountytexas.org](mailto:krice@johnsoncountytexas.org)>

SW

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**From:** Steven C. Williams <[Steven.Williams@johnsoncountytexas.org](mailto:Steven.Williams@johnsoncountytexas.org)>

**Sent:** Thursday, April 4, 2024 3:36 PM

**To:** Steven Watson <[swatson@johnsoncountytexas.org](mailto:swatson@johnsoncountytexas.org)>

**Subject:** RE: Cash Count Alvarado Constable 3 Draft

Thanks for the letter. We appreciate you letting us know the results.

Constable Steve Williams

Johnson County Pct. 3

206 N. Baugh Street

Alvarado, Tx. 76009

(817) 202-2984

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**From:** Steven Watson <[swatson@johnsoncountytexas.org](mailto:swatson@johnsoncountytexas.org)>

**Sent:** Thursday, April 4, 2024 3:31 PM

**To:** Steven C. Williams <[Steven.Williams@johnsoncountytexas.org](mailto:Steven.Williams@johnsoncountytexas.org)>; Jennifer Cagle <[jcagle@johnsoncountytexas.org](mailto:jcagle@johnsoncountytexas.org)>

**Cc:** Kathy Rice <[krice@johnsoncountytexas.org](mailto:krice@johnsoncountytexas.org)>

**Subject:** FW: Cash Count Alvarado Constable 3 Draft

Following up...

SW

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**From:** Steven Watson

**Sent:** Monday, February 5, 2024 8:38 AM

**To:** Steven C. Williams <[Steven.Williams@johnsoncountytexas.org](mailto:Steven.Williams@johnsoncountytexas.org)>

**Cc:** Jennifer Cagle <[jcagle@johnsoncountytexas.org](mailto:jcagle@johnsoncountytexas.org)>; Kathy Rice <[krice@johnsoncountytexas.org](mailto:krice@johnsoncountytexas.org)>

**Subject:** FW: Cash Count Alvarado Constable 3 Draft

Following up. Please see below.

SW

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**From:** Steven Watson

**Sent:** Tuesday, January 2, 2024 12:54 PM

**To:** Steven C. Williams <[Steven.Williams@johnsoncountytexas.org](mailto:Steven.Williams@johnsoncountytexas.org)>

**Subject:** FW: Cash Count Alvarado Constable 3 Draft

Steve:

Attached is a draft of a letter regarding your most recent audit. Please offer your written response to include when this goes to commissioners court. Please let me know if you have any questions!

SW

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**From:** Kathy Rice <[krice@johnsoncountytexas.org](mailto:krice@johnsoncountytexas.org)>

**Sent:** Thursday, December 7, 2023 8:40 AM

To: Steven Watson <[swatson@johnsoncountytexas.org](mailto:swatson@johnsoncountytexas.org)>

Subject: Cash Count Alvarado Constable 3 Draft

Steve,

Attached is the approved draft of the audit letter for the Alvarado Cash Count.

*Thank you,*

*Kathy Rice*

*Audit Manager*

*Johnson County Auditor's Office*

*817-556-6953 x1618*

*[KRice@JohnsonCountyTX.org](mailto:KRice@JohnsonCountyTX.org)*