

### 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><b>Court Decision:</b> This section to be completed by County Judge's Office</p>

<p><b>April 22, 2024</b></p>

**Description:**

Acknowledge the Audit Report for FY24 Q2 District Clerk'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) District Clerk

**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 David Lloyd  
District Clerk  
Johnson County  
204 South Buffalo St.  
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q2 Cash Count - District Clerk's Office

Dear Mr. Lloyd,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of tills at the District Clerk's office, 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 the cash on hand to the receipt report.

### **Background**

The District Clerk's office is the official record-keeper for the District Courts, responsible for the care and safekeeping of all court records for the District Courts of Johnson County. In addition, they maintain and manage the records and monies including civil citations, criminal warrants and judgements, bail bond forfeitures and all tax lawsuits, as well as sentences and protective orders.

### **Scope**

To complete the regular audit procedures for the District 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

## FW: Approval Needed - District Clerks Cash Count FY24 Q2

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

Tue 02-Apr-24 3:45 PM

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

SW

**From:** David R. Lloyd <[dlloyd@johnsoncountytexas.org](mailto:dlloyd@johnsoncountytexas.org)>

**Sent:** Tuesday, April 2, 2024 11:59 AM

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

**Cc:** Sady Whitley <[swhitley@johnsoncountytexas.org](mailto:swhitley@johnsoncountytexas.org)>; Chris Taylor <[ctaylor@johnsoncountytexas.org](mailto:ctaylor@johnsoncountytexas.org)>; Sally VanSlyke <[svanslyke@johnsoncountytexas.org](mailto:svanslyke@johnsoncountytexas.org)>

**Subject:** RE: Approval Needed - District Clerks Cash Count FY24 Q2

Dear Mr. Watson:

I would like to express my appreciation for your prompt and thorough review of District Clerk's Audit Report, FY24 Q2 Cash Count. I agree with your findings, and I am pleased that the review was conducted with minimal impact on my staff.

Your audit team, working together with my Chief Financial Officer and Management Staff is to be commended for a job well done.

Respectfully,

David R. Lloyd  
DISTRICT CLERK  
Johnson County, Texas  
817.556.6105

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

**Sent:** Tuesday, April 2, 2024 11:33 AM

**To:** David R. Lloyd <[dlloyd@johnsoncountytexas.org](mailto:dlloyd@johnsoncountytexas.org)>

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

**Subject:** FW: Approval Needed - District Clerks Cash Count FY24 Q2

David,

Here is the Q2 cash count draft. Please review and respond.

SW

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

**Sent:** Thursday, March 21, 2024 2:28 PM

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

**Subject:** Approval Needed - District Clerks 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)*