

**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 District Clerk Jury Fund Account

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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'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

February 21<sup>st</sup>, 2024

The Honorable David Lloyd  
District Clerk  
Johnson County  
204 South Buffalo  
Cleburne, TX 76033

RE: Auditor's Report – FY24 Q1 District Clerk, Jury Fund

Dear Mr. Lloyd,

### **Summary**

In accordance with Local Government Code, Section 115, the Auditor's Office performed an audit of the District Clerk's Jury Services for the first quarter, ended December 2023, of the 2024 fiscal year.

### **Background**

The District Clerk's Office is the official custodian of records, and is responsible for the care and safekeeping of all court records for the District Courts of Johnson County. It also maintains and manages the records and monies for court fees, custodial accounts which are invested for the benefit of many minor children, bail bond forfeitures and all tax lawsuits. The office also produces a substantial number of court documents including, but not limited to, civil citations, criminal warrants, criminal judgments and sentences and protective orders.

In accordance with Texas Government Code 61.001(a)(1), as of September 1<sup>st</sup>, 2023, a person who reports for jury service is entitled to receive reimbursement for travel and expenses for amounts not less than \$20 for the first day of service and \$58 for any additional days. The State of Texas reimburses Johnson County, per Government Code, Sec. 61.0015(a), \$14 a day for the amounts paid to a person who reports for jury service in response to a summons for the first day or fraction of the first day, and \$52 a day for the amounts paid to a person who reports for jury

service in response to a summons for each day or fraction of each day *after* the first day of attendance.

Jury Services has a dedicated manager and is staffed by an Administrative clerk, and two Associate clerks.

### **Scope**

Our review was limited to the examination of District Clerk Jury Service processes, juror disbursements, and juror donations, for the quarter ended December, 2023.

### **Objective**

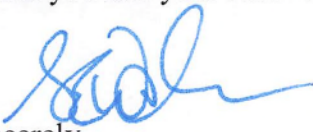
We examined a sampling of juror forms, which were completed and signed by each juror, against the 'Payment Edit Report'. The forms direct the disbursement at the end of the juror's service period. If the juror chose to donate their funds, they did so by selecting a recipient or recipients from a preapproved list. Disbursements to jurors and to donation recipients were verified against juror forms. We also verified the bank fund transfers reconciled to the total paid per juror forms by batch.

We determined that controls were adequate, to reasonably ensure payments made to jurors were authorized, accurate, and properly paid during this three (3) month period.

### **Findings**

There were no exceptions that would lead us to conclude that the collections and disbursements 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: FY24 Q1 Dist. Clerk Jury Fund Draft**

David R. Lloyd &lt;dllloyd@johnsoncountytexas.org&gt;

Thu 04-Apr-24 3:52 PM

To: Steven Watson &lt;swatson@johnsoncountytexas.org&gt;; Sady Whitley &lt;swhitley@johnsoncountytexas.org&gt;

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

Dear Mr. Watson:

I would like to express my appreciation for your prompt and thorough review of District Clerk's Audit Report, FY24 Q1 District Clerk Jury Fund. 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

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**From:** Steven Watson <swatson@johnsoncountytexas.org>**Sent:** Thursday, April 4, 2024 3:39:31 PM**To:** David R. Lloyd <dllloyd@johnsoncountytexas.org>; Sady Whitley <swhitley@johnsoncountytexas.org>**Cc:** Kathy Rice <krice@johnsoncountytexas.org>**Subject:** FW: FY24 Q1 Dist. Clerk Jury Fund Draft

We can't find a response on this one...

sw

**From:** Steven Watson**Sent:** Friday, March 1, 2024 1:46 PM**To:** David R. Lloyd <dllloyd@johnsoncountytexas.org>; Sady Whitley <swhitley@johnsoncountytexas.org>**Cc:** Kathy Rice <krice@johnsoncountytexas.org>**Subject:** FW: FY24 Q1 Dist. Clerk Jury Fund Draft

Please review the attached draft and respond with any questions and/or a response for commissioners court record.

sw

**From:** Kathy Rice <krice@johnsoncountytexas.org>**Sent:** Wednesday, February 21, 2024 2:03 PM**To:** Steven Watson <swatson@johnsoncountytexas.org>**Subject:** FY24 Q1 Dist. Clerk Jury Fund Draft

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)*