

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 Justice of the Peace Two'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) Justice of the Peace Precinct Two

**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 28th, 2024

The Honorable Jeff Monk
Justice of the Peace, Precinct Two
Johnson County
247 Elk Dr. Ste. 107
Burleson, Texas 76028

RE: Auditor's Report – FY24 Q2 Cash Count of JP #2

Dear Judge Monk,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the cash drawers at the JP's office, as of March 28th, 2024. To accomplish the audit, the auditor, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciling the cash on hand to the receipt report.

Background

The Justice of the Peace hears misdemeanor cases punishable by fine only and can hear most civil cases in which the amount in controversy does not exceed \$20,000. In addition, a justice of the peace may issue warrants for search and arrest. Justices of the peace also issue civil process, conduct preliminary hearings, administer oaths, and perform marriages.

Scope

To complete the regular audit procedures for the Justice of the Peace Cash Receipts for this period.

Objective

To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We 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 - FY24 Q2 JP 2 Cash Count Draft

Jeff Monk <JMonk@johnsoncountytexas.org>

Tue 02-Apr-24 1:24 PM

To: Steven Watson <swatson@johnsoncountytexas.org>; Nikki Ashley <nashley@johnsoncountytexas.org>
Cc: Kathy Rice <krice@johnsoncountytexas.org>

Thank you sir,

Judge Monk

From: Steven Watson <swatson@johnsoncountytexas.org>
Sent: Tuesday, April 2, 2024 11:02 AM
To: Jeff Monk <JMonk@johnsoncountytexas.org>; Nikki Ashley <nashley@johnsoncountytexas.org>
Cc: Kathy Rice <krice@johnsoncountytexas.org>
Subject: FW: Approval Needed - FY24 Q2 JP 2 Cash Count Draft

Judge Monk,

Attached is the most recent cash count letter. Please review and comment.

SW

From: Kathy Rice <krice@johnsoncountytexas.org>
Sent: Tuesday, April 2, 2024 9:53 AM
To: Steven Watson <swatson@johnsoncountytexas.org>
Subject: Approval Needed - FY24 Q2 JP 2 Cash Count 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