



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 FY23 Q4 Justice of the Peace Four's Account

(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 Four

**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

October 30th, 2023

The Honorable Robert Shaw
Justice of the Peace, Precinct 4
Johnson County
2 North Main Street
Cleburne, Texas 76033

Dear Judge Shaw,

RE: Auditor's Report - JP Precinct #4 – Q4

Summary

In accordance with Chapter 115 of the Local Government Code, on August 18, 2023, we completed the regular quarterly audit procedures for the Justice of the Peace, Precinct #4 office for the quarter July-September 2023.

Background

The Justice of the Peace has original jurisdiction in criminal matters of misdemeanor cases punishable by fine only, and such other jurisdiction as may be provided by law. A JP may issue warrants for search and arrest, conduct preliminary hearings, administer oaths, and perform marriages. The court also functions as a small claims court in civil matters in which exclusive jurisdiction is not, in district or county court, and the amount in controversy does not exceed \$20,000. They also deal with matters concerning foreclosure of mortgages and enforcement of liens on personal property.

Scope

To accomplish this audit we examined various reports and their supporting documentation for accuracy; verified that daily cash, check and credit card deposits match to their corresponding

daily collections report; ensured that all funds collected and due to others had been accurately disbursed; and mailed confirmation letters to randomly selected defendants requesting independent verification of payments recorded by the JP-4 office for this time period.

Objective

We reviewed all collateral documents to ensure they were current, met statutory minimums, and were properly recorded.

Findings

There were no exceptions that would lead us to conclude that the balances and collections of the 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 this audit.

Sincerely,



Steven Watson
Johnson County Auditor

cc: Sherron Beard, Internal Auditor
cc: Kathy Rice, Audit Manager

FW: Q4 FY23 JP 4 Audit Letter DRAFT

Steven Watson <swatson@johnsoncountytexas.org>

Thu 04-Apr-24 4:54 PM

To:Kathy Rice <krice@johnsoncountytexas.org>

SW

From: Robert Shaw <rsshaw@johnsoncountytexas.org>

Sent: Thursday, April 4, 2024 4:32 PM

To: Steven Watson <swatson@johnsoncountytexas.org>

Subject: RE: Q4 FY23 JP 4 Audit Letter DRAFT

Mr. Watson,

The Office Of Justice IV has no objection to this Report "as written"

RSS

From: Steven Watson <swatson@johnsoncountytexas.org>

Sent: Thursday, April 4, 2024 3:44 PM

To: Robert Shaw <rsshaw@johnsoncountytexas.org>; Kathy M. Osier <kosier@johnsoncountytexas.org>

Cc: Kathy Rice <krice@johnsoncountytexas.org>

Subject: FW: Q4 FY23 JP 4 Audit Letter DRAFT

Following up...

SW

From: Steven Watson

Sent: Friday, March 1, 2024 7:30 AM

To: Robert Shaw <rsshaw@johnsoncountytexas.org>; Kathy M. Osier <kosier@johnsoncountytexas.org>

Cc: Kathy Rice <krice@johnsoncountytexas.org>

Subject: FW: Q4 FY23 JP 4 Audit Letter DRAFT

SW

From: Steven Watson

Sent: Monday, February 5, 2024 8:22 AM

To: Robert Shaw <rsshaw@johnsoncountytexas.org>

Cc: Kathy M. Osier <kosier@johnsoncountytexas.org>; Kathy Rice <krice@johnsoncountytexas.org>

Subject: FW: Q4 FY23 JP 4 Audit Letter DRAFT

Judge Shaw:

Attached is a draft of a letter regarding your most recent audit. I sent a memo in April of 2023 highlighting the new process that I would have for this, which includes sending a draft for your review. When we agree on the draft, you may offer a written response to include when this goes to commissioners court. Please let me know if you have any questions!

SW

From: Kathy Rice <krice@johnsoncountytexas.org>

Sent: Tuesday, January 16, 2024 10:21 AM

4/5/24, 7:10 AM

Mail - Kathy Rice - Outlook

To: Steven Watson <swatson@johnsoncountytexas.org>

Subject: Q4 FY23 JP 4 Audit Letter 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