

AGENDA PLACEMENT FORM

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


Date: 04/08/24

Meeting Date: 04/22/24

Submitted By: Steve Watson

Department: County Auditor

Signature of Elected Official/Department Head:



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

April 22, 2024

Description:

Acknowledge the Audit Report for FY24 Q1 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

March 6, 2024

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 – FY24 Q1 JP Precinct #4

Summary

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Justice of the Peace, Precinct #4 office for the quarter October-December 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

RE: JP 4 - FY24 Q1 Audit Letter Draft

Robert Shaw <rsshaw@johnsoncountytexas.org>

Mon 08-Apr-24 11:17 AM

To: Audit-Letters <audit-letters@johnsoncountytexas.org>

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

Looks good to me. Thanks!

From: Audit-Letters <audit-letters@johnsoncountytexas.org>

Sent: Monday, April 8, 2024 10:17 AM

To: Robert Shaw <rsshaw@johnsoncountytexas.org>

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

Subject: JP 4 - FY24 Q1 Audit Letter Draft

Judge Shaw,

Please review the attached draft letter for this audit.

If you agree with this letter, Reply with your approval.

Once approved, this will be submitted to Commissioners Court.

sw

Steve Watson

Johnson County Auditor

P: 817-556-6305

E: swatson@johnsoncountytexas.org