

**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:

*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 Public Work'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) \_\_\_\_\_

**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 15<sup>th</sup>, 2024

Jennifer Vanderlaan  
Director, Public Works  
Johnson County  
2 N. Mill St.  
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q2 Cash Count of Public Works Office

Dear Ms. Vanderlaan,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Public Works Office tills as of March 15<sup>th</sup>, 2024. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, completing the cash log and reconciling the cash on hand to the receipt report.

### **Background**

The Johnson County Public Works Department accepts payments for development, license and septic permit applications, as well as plat associated fees, for properties in the unincorporated area of Johnson County. Public Works also processes various property complaints and other permissions that do not require a fee.

### **Scope**

To complete the regular audit procedures for the Public Works Office's 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 receipt journal from Community Development software matched the 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: Public Works Cash Count - FY24 Q2 Audit Letter Draft**

Jennifer VanderLaan <JenniferV@johnsoncountytexas.org>

Mon 08-Apr-24 2:22 PM

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

Cc: Julie Edmiston <jedmiston@johnsoncountytexas.org>

Thank you, I agree.

*Jennifer VanderLaan*

Director, CFM

Johnson County Public Works

817-556-6380

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

**Sent:** Monday, April 8, 2024 10:42 AM

**To:** Jennifer VanderLaan <JenniferV@johnsoncountytexas.org>

**Cc:** Julie Edmiston <jedmiston@johnsoncountytexas.org>

**Subject:** Public Works Cash Count - FY24 Q2 Audit Letter Draft

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**Ms. Vanderlaan,**

**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.**

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**Steve Watson**

Johnson County Auditor

P: 817-556-6305

E: [swatson@johnsoncountytexas.org](mailto:swatson@johnsoncountytexas.org)