

**AGENDA PLACEMENT FORM**

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

Date: 04/10/24

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 & Q2 Public Works

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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

April 9, 2024

Jennifer Vanderlaan  
Director Public Works Department  
2 N. Mills St. Suite 305  
Cleburne, TX 76033

RE: Auditor's Report – FY 24 Q1 & Q2 Public Works

Dear Ms. Vanderlaan,

### **Summary**

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the Public Works fees for October 2023 through March 2024.

### **Background**

The Johnson County Public Works Department issues development permits for new development projects, before construction begins, in the unincorporated areas of the county. This is part of the county's Floodplain Management responsibilities for FEMA. As a representative for the Texas Commission on Environmental Quality, permits are issued for on-site sewage facilities, and inspections performed for non-compliant complaints. Subdivision plats, engineering plans, and applications are reviewed against the Subdivision Rules and Regulations of Johnson County, as approved by the Commissioner's Court on January 23, 2023. Permitting also processes applications for junkyards and slaughterhouses.

### **Scope**

This engagement examined the Community Development books and records, of the Permitting department of Public Works, on a sample basis for the period ending December 2023 and March 2024. We sought to determine if proper internal controls were in place to ensure that there are no significant deficiencies.

## Objective

The objectives of this audit were:

1. Ensured compliance with statutory, regulatory, and Commissioners Court requirements
2. Evaluated internal controls
3. Verified the accuracy and completeness of reporting
4. Reviewed controls over the safeguarding of assets

## Criteria

This is what our fieldwork was measured against.

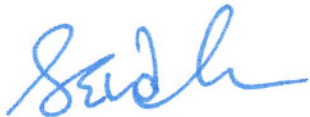
1. Court approved fee schedule
2. LGC 112 deposit timing
3. Narrative supplied by Public Works

## Findings

There were no exceptions that would lead us to conclude that the balances and collections of the office for these periods 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: Dwight Crowe, Senior Internal Auditor  
cc: Kathy Rice, Audit Manager

**RE: Public Works FY24 Q1 & Q2 Audit Letter Draft**

Jennifer VanderLaan <JenniferV@johnsoncountytexas.org>

Wed 10-Apr-24 3:10 PM

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

Cc: Julie Edmiston <jedmiston@johnsoncountytexas.org>

Thank you, I agree.

*Jennifer VanderLaan*

Director, C.F.M.

Johnson County Public Works

817-556-6380

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

**Sent:** Wednesday, April 10, 2024 10:15 AM

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

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

**Subject:** Public Works FY24 Q1 & Q2 Audit Letter Draft

**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.**

**Thank you,**

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**Steve Watson**

Johnson County Auditor

**P:** 817-556-6305

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

*Thank you,*

*Kathy Rice*

*Audit Manager*

*Johnson County Auditor's Office*

*817-556-6953 x1618*

*[KRice@JohnsonCountyTX.org](mailto:KRice@JohnsonCountyTX.org)*