

AGENDA PLACEMENT FORM

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

Date: 04/15/24

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 Q2 County Clerk Cash Bonds 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) County Clerk's Office

**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 11, 2024

The Honorable April Long
County Clerk
Johnson County
204 S. Buffalo Ave
Cleburne, Texas 76033

RE: Auditor's Report – FY 24 Q2 County Clerk's Criminal Cash Bond Account

Dear Ms. Long,

Summary

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the County Clerk's Criminal Cash Bond Account from January through March 2024.

Background

The County Clerk's Office of Johnson County is a multi-purpose office with two main categories of responsibility.

The County Clerk Court Section's role is to accept the initial filings of cases, record all instruments filed in such cases, make the case available to the court as required, and to inform the parties of important actions in the case by issuing appropriate processes at the request of the parties or their attorney(s).

County Clerk Recording's role is to maintain the Official Public Records of the county, including Deed Records, Plats, Assumed Names, and Livestock Marks & Brands. This office also records and makes available to qualified applicants, Birth, Death, and Marriage Records. Passports are also processed in this office.

Scope

Our review was limited to the examination of the County Clerk's Criminal Cash Bonds bank statements, disbursements, and Trust Owners account balances for the quarter ended March 2024.

Objective

1. 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 receipt journal from Odyssey matched the monthly worksheet log of fees received.
2. The accuracy of the bank reconciliation was confirmed by comparing the Odyssey Trust Account Owner's Report to the book balance on the bank reconciliation.
3. To ensure the liability account funds were properly disbursed, per Local Government Code 117, we verified that a signed Court Order authorized the payments.

Findings

There were no exceptions that would lead us to conclude that the collections and disbursements 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: Dwight Crowe, Senior Internal Auditor
cc: Kathy Rice, Audit Manager

RE: CC Cash Bonds FY24 Q2 Audit Letter Draft

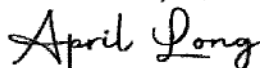
April Long <along@johnsoncountytexas.org>

Mon 15-Apr-24 10:13 AM

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

Approved.

Thank you,



Johnson County Clerk
(817)556-6323



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

Sent: Friday, April 12, 2024 2:45 PM

To: April Long <along@johnsoncountytexas.org>

Cc: Sarah George <sgeorge@johnsoncountytexas.org>

Subject: CC Cash Bonds FY24 Q2 Audit Letter Draft

Ms. Long,

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,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305

E: swatson@johnsoncountytexas.org