

AGENDA PLACEMENT FORM

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

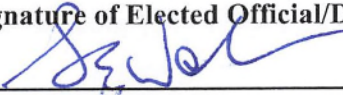
Date: 05/06/24

Meeting Date: 05/13/24

Submitted By: Steve Watson

Department: County Auditor

Signature of Elected Official/Department Head:



| |
|---|
| <p>Court Decision: This section to be completed by County Judge's Office</p>  <p>May 13, 2024</p> |
|---|

Description:

Acknowledge the Audit Reports for the the following list of Accounts:

1. Constable #4 Audit - FY23 Q4

2. Justice of the Peace #3 - FY23 Q4

(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**

RE: Constable 4 Audit Letter Drafts - FY23 Q4 and FY24 Q2

Troy L. Fuller <troy@johnsoncountytexas.org>

Thu 25-Apr-24 2:43 PM

To: Kathy Rice <krice@johnsoncountytexas.org>

I am in agreement with the Auditor Letter finding no exception on the recent audit report for the Precinct 4 Constables Office.

Thank you,

Troy Fuller



Constable, Precinct 4
Johnson County
2 N. Main St. Ste B6
Cleburne, TX 76033
817-556-6363 ext 1547
817-556-6083 - Fax

From: Kathy Rice <krice@johnsoncountytexas.org>
Sent: Thursday, April 25, 2024 11:30 AM
To: Troy L. Fuller <troy@johnsoncountytexas.org>
Cc: Brenda Tucker <btucker@johnsoncountytexas.org>
Subject: Constable 4 Audit Letter Drafts - FY23 Q4 and FY24 Q2

Constable Fuller,

Please review the attached draft letters for these two audits.

If you agree with these letters, 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



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

November 27, 2023

The Honorable Troy Fuller
Constable Precinct Four
Johnson County
2 N. Main St.
Cleburne, Texas 76033

RE: Auditor's Report – FY23 Q4 Constable Precinct Four

Dear Constable Fuller,

Summary

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Constable Precinct Four for the time period July-September 2023.

Background

Constables specialize in the enforcement of Civil Law. They play a vital role in enforcing judgments rendered in civil cases, such as evictions, divorces, child custody and property disputes. They seize and sell personal property of defendants and apply the proceeds of those sales towards judgements awarded to plaintiffs. They also sell property seized for non-payment of taxes.

Scope

Our review was limited to the examination of the bank statements, and supporting documents for this period

Objective

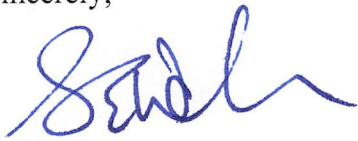
To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the receipt journal from Innoprise matched the monthly Odyssey reports of fees received.

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 3 Audit Letter Drafts for - FY23 Q4 and FY24 Q2

Andrew Nolan <anolan@johnsoncountytexas.org>

Thu 25-Apr-24 12:06 PM

To: Kathy Rice <krice@johnsoncountytexas.org>

Approved on both.

Thank you,
ALN

From: Kathy Rice <krice@johnsoncountytexas.org>

Sent: Thursday, April 25, 2024 11:08 AM

To: Andrew Nolan <anolan@johnsoncountytexas.org>

Cc: Christina McClelland <cmcclelland@johnsoncountytexas.org>

Subject: JP 3 Audit Letter Drafts for - FY23 Q4 and FY24 Q2

Judge Nolan,

Please review the attached draft letters for these audits.

If you agree with these letters, 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



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 Andy Nolan
Justice of the Peace, Precinct Three
Johnson County
206 N. Baugh St.
Alvarado, Texas 76009

Dear Judge Nolan,

RE: Auditor's Report – FY23 Q4 - JP Precinct Three

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 Three 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-3 office for this time period.

Objective

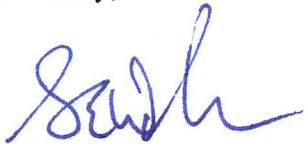
We reviewed all collateral documents to ensure they were current, met statutory minimums, and were properly recorded.

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