

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:



Court Decision:
This section to be completed by County Judge's Office



May 13, 2024

Description:

Acknowledge the Audit Reports for the following list of Accounts:

See Attached List of Audits

(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**

AGENDA PLACEMENT FORM

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

Pg. 2

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|--|
| 1. Commissioner Pct.1 - Hamm Creek Park - FY24 Q2 |
| 2. Constable #1 Audit - FY24 Q2 |
| 3. Constable #2 Audit - FY24 Q2 |
| 4. Constable #3 Audit - FY24 Q2 |
| 5. Constable #4 Audit - FY24 Q2 |
| 6. County Attorney - Hot Check Collections - FY24 Q2 |
| 7. Elections Audit - FY24 Q2 |
| 8. Justice of the Peace #1 - FY24 Q2 |
| 9. Justice of the Peace #2 – FY24 Q2 |
| 11. Justice of the Peace #3 - FY24 Q2 |
| 12. Justice of the Peace #4 - FY24 Q2 |
| |

Re: Hamm Creek Park Audit Letter Draft - FY24 Q2

Rick Bailey <rickb@johnsoncountytexas.org>

Thu 25-Apr-24 11:22 AM

To: Kathy Rice <krice@johnsoncountytexas.org>

Cc: Keli Pack <kpack@johnsoncountytexas.org>

This looks good to me please proceed with placement on Commissioners Court.

Thank you,
Rick Bailey

From: Kathy Rice <krice@johnsoncountytexas.org>

Sent: Thursday, April 25, 2024 11:13 AM

To: Rick Bailey <rickb@johnsoncountytexas.org>

Cc: Keli Pack <kpack@johnsoncountytexas.org>

Subject: Hamm Creek Park Audit Letter Draft - FY24 Q2

Commissioner Bailey,

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



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 9th, 2024

The Honorable Rick Bailey
Commissioner Precinct One
Johnson County
3400 FM 1434
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q2 Hamm Creek Park

Dear Commissioner Bailey,

Summary

In accordance with Chapter 115 of the Local Government Code, on April 9th, 2024 we completed the regular quarterly audit procedures for Hamm Creek Park for the time period January-March 2024.

Background

Hamm Creek Park is responsible for the care and safekeeping of the park and its records for Johnson County. The staff manages and maintains the records for all park fees, distributing park passes for the day, weekend, or annual use. There are RV hookups, tent spaces and day recreation areas with picnic shelters, playgrounds, clean restrooms and other amenities available.

Scope

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

Objective

To accomplish this audit, we examined the collateral documents and ensured they were current, met statutory minimums, and were properly recorded. We verified funds collected on the Innoprise report matched the monthly receipt log of fees received for all corresponding passes.

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,

A handwritten signature in blue ink, appearing to read "Steve Watson".

Steve Watson
Johnson County Auditor

cc: Sherron Beard, Internal Auditor
cc: Kathy Rice, Audit Manager

RE: Constable 1 Audit Letter Draft - FY24 Q2

Matt Wylie <mwyllie@johnsoncountytexas.org>

Fri 26-Apr-24 8:35 AM

To: Kathy Rice <krice@johnsoncountytexas.org>; Steven Watson <swatson@johnsoncountytexas.org>

Cc: Kathryn Keene <kkeene@johnsoncountytexas.org>; Jerri King <jking@johnsoncountytexas.org>

Thank you, and I approve.

*Matt Wylie*

Constable, Precinct One
Johnson County
3390 FM. 1434
Cleburne, Texas 76033
817.556.6163
817.556.6868

[Civil Paper Lookup](#)[Constable Pct.1 Website](#)[Certified Payments Payment Options](#)**CONFIDENTIALITY NOTICE**

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From: Kathy Rice <krice@johnsoncountytexas.org>**Sent:** Thursday, April 25, 2024 11:17 AM**To:** Matt Wylie <mwyllie@johnsoncountytexas.org>**Cc:** Kathryn Keene <kkeene@johnsoncountytexas.org>; Jerri King <jking@johnsoncountytexas.org>**Subject:** Constable 1 Audit Letter Draft - FY24 Q2

Constable Wylie,

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



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 15th, 2024

The Honorable Matt Wylie
Constable Precinct One
Johnson County
3390 FM 1434
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q2 Constable Precinct One

Dear Constable Wylie,

Summary

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Constable Precinct One for the time period January-March 2024.

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 judgments 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: Constable 2 Audit Letter Draft - FY24 Q2

Adam S. Crawford <AdamC@johnsoncountytexas.org>

Thu 25-Apr-24 4:48 PM

To: Kathy Rice <krice@johnsoncountytexas.org>

Cc: Melyn M. Thompson <Melyn@johnsoncountytexas.org>

 1 attachments (171 KB)

Constable Pct. 2 Audit Letter Draft - FY24 Q2.pdf;

Looks great. Thanks

Adam Crawford

Sent from my iPhone

On Apr 25, 2024, at 11:19 AM, Kathy Rice <krice@johnsoncountytexas.org> wrote:

Constable Crawford,

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



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 15, 2024

The Honorable Adam Crawford
Constable Precinct Two
Johnson County
247 Elk Drive
Burleson, Texas 76028

RE: Auditor's Report – FY24 Q2 Constable Precinct Two

Dear Constable Crawford,

Summary

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Constable Precinct Two for the time period January-March 2024.

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: Constable 3 Audit Letter Draft - FY24 Q2

Steven C. Williams <Steven.Williams@johnsoncountytexas.org>

Thu 25-Apr-24 11:48 AM

To: Kathy Rice <krice@johnsoncountytexas.org>

Looks good to me.

Thanks.

From: Kathy Rice <krice@johnsoncountytexas.org>

Sent: Thursday, April 25, 2024 11:23 AM

To: Steven C. Williams <Steven.Williams@johnsoncountytexas.org>

Cc: Jennifer Cagle <jcagle@johnsoncountytexas.org>

Subject: Constable 3 Audit Letter Draft - FY24 Q2

Constable Williams,

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



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 15th, 2024

The Honorable Steve Williams
Constable Precinct Three
Johnson County
206 N. Baugh St.
Alvarado, Texas 76009

RE: Auditor's Report – FY24 Q2 Constable Precinct Three

Dear Constable Williams,

Summary

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Constable Precinct Three for the time period January-March 2024.

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

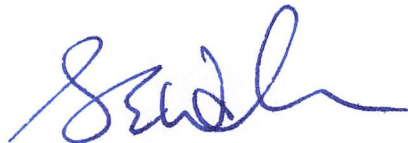
To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the receipt journal from Innoprise matched the monthly Odyssey reports of fees 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: 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
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CLEBURNE, TEXAS 76033
Telephone (817) 556-6305 ~ Fax (817) 556-6075

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

April 18th, 2024

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

RE: Auditor's Report – FY24 Q2 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 January-March 2024.

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: CA Hot Check Collections FY24 Q2 Audit Letter Draft

Bill Moore <BillM@johnsoncountytexas.org>

Mon 22-Apr-24 1:59 PM

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

Steve:

I approve your audit letter.

Thanks,

Bill Moore
County Attorney
Guinn Justice Center
204 South Buffalo Avenue, Suite 410
Cleburne, Texas 76033
Phone: 817-556-6330
Fax: 817-556-6331
Email: billm@johnsoncountytexas.org

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From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Monday, April 22, 2024 1:34 PM
To: Bill Moore <BillM@johnsoncountytexas.org>
Cc: Amy Pardo <AmyP@johnsoncountytexas.org>
Subject: CA Hot Check Collections FY24 Q2 Audit Letter Draft

Mr. Moore,

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@johnsoncountytx.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

April 18, 2024

The Honorable Bill Moore
County Attorney
Johnson County
204 S. Buffalo
Cleburne, TX 76033

RE: Auditor's Report – FY24 Q2 County Attorney Hot Check Collections

Dear Mr. Moore,

Summary

In accordance with Chapter 115 of the Local Government Code, we reviewed the County Attorney Hot Check Collection account and the County Attorney/District Attorney Deposit and Trust for the quarter ending March 31, 2024.

Background

The County Attorney is responsible for prosecuting adults charged with misdemeanor criminal offenses such as family violence assault, driving while intoxicated and theft; prosecuting juveniles charged with misdemeanor and felony criminal offenses; representing the Texas Department of Family and Protective Services (also known as Child Protective Services) in child welfare cases protecting the rights of abused and neglected children; representing victims of family violence who seek a protective order as provided by the Texas Family Code; representing applicants who apply through Johnson County Mental Health and Mental Retardation (MHMR) for mental health treatment at a hospital; and advising the Commissioners Court and other elected officials and department heads on legal matters.

Scope

To complete the regular audit procedures for the County Attorney's Hot Check Collection account and the County Attorney/District Attorney Deposit and Trust for the months of January, February and March 2024.

Objective

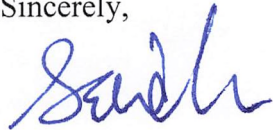
We examined bank reconciliations and supporting documentation, traced a sampling of receipts and disbursements, verified fees charged for processing sight order, and mailed confirmation letters at random to verify defendant payments.

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: Susan Rossee, Internal Auditor

cc: Kathy Rice, Audit Manager

RE: Elections Audit Letter Draft - FY24 Q2

Patty Bourgeois <patty@johnsoncountytexas.org>

Thu 25-Apr-24 2:25 PM

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

Steve,

I approve the FY24-Q2.

Thank you,

*Patty Bourgeois
Johnson County Elections Administrator, REO
103 S. Walnut St
Cleburne, Texas 76033
817.556.6197
817.556.6048 (fax)*



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From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Thursday, April 25, 2024 2:21 PM
To: Patty Bourgeois <patty@johnsoncountytexas.org>
Subject: Elections Audit Letter Draft - FY24 Q2

Ms. Bourgeois,

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



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 25th, 2024

Patty Bourgeois
Elections Office
Johnson County
103 S. Walnut St.
Cleburne TX 76033

RE: Auditor's Report – FY24 Q2 Elections

Dear Mrs. Bourgeois,

Summary

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Elections Department for the time period ended January-March 2024.

Background

The Johnson County Elections Office conducts all of the voting, voting procedures, copies of voter rolls, and maps of voting areas in Johnson County. They also handle the reimbursement monies for the State Primaries and funds allocated to defray county registration expenses. This office is governed by the States Election Code Chapter 19.

Scope

Our review was limited to the examination of all collateral documents to insure they meet statutory minimums, and are properly recorded for this period.

Objective

To accomplish this audit, we observed collection, receipting and office procedures for accuracy, verified receipts and their supporting documents, and performed random cash counts.

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 1 Audit Letter Draft - FY24 Q2

Brandy Wood <bwood@johnsoncountytexas.org>

Thu 25-Apr-24 1:34 PM

To: Audit-Letters <audit-letters@johnsoncountytexas.org>; Ronald R. McBroom <rmcbroom@johnsoncountytexas.org>

 1 attachments (175 KB)

JP1 Audit Letter Draft - FY24 Q2.pdf;

This draft is approved by Judge McBroom.

Best Regards,

Brandy Wood

Chief Justice Court Clerk / Administrator, JP1
Johnson County
226 Featherston Street
Cleburne, TX 76033

Phone: (817) 556-6032

Fax: (817) 556-6198

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

Sent: Thursday, April 25, 2024 10:55 AM

To: Ronald R. McBroom <rmcbroom@johnsoncountytexas.org>

Cc: Brandy Wood <bwood@johnsoncountytexas.org>

Subject: JP 1 Audit Letter Draft - FY24 Q2

Judge McBroom,

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



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 22nd, 2024

The Honorable Ronald McBroom
Justice of the Peace, Precinct One
Johnson County
226 Featherston St.
Cleburne, Texas 76033

Dear Judge McBroom,

RE: Auditor's Report – FY24 Q2 JP Precinct One

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 One office for the quarter January-March 2024.

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-1 office for this time period.

Objective

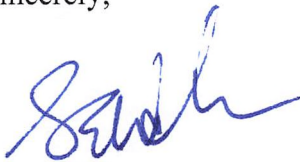
We reviewed all collateral documents to ensure they were current, met statutory minimums, and were properly recorded.

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 2 Audit Letter Draft FY24 Q2- Corrected

Jeff Monk <JMonk@johnsoncountytexas.org>

Mon 29-Apr-24 10:49 AM

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

Cc: Nikki Ashley <nashley@johnsoncountytexas.org>

Sir, as always we greatly appreciate everything your office does for the county to ensure good audit practices.

I approve the audit letter.

Judge Monk

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

Sent: Monday, April 29, 2024 10:45 AM

To: Jeff Monk <JMonk@johnsoncountytexas.org>

Cc: Nikki Ashley <nashley@johnsoncountytexas.org>

Subject: JP 2 Audit Letter Draft FY24 Q2- Corrected

Judge Monk,

Please review the attached Corrected 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



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 9th, 2024

The Honorable Jeff Monk
Justice of the Peace, Precinct Two
Johnson County
247 Elk Drive
Burleson, Texas 76028

Dear Judge Monk,

RE: Auditor's Report – FY24 Q2 JP Precinct Two

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 Two office for the quarter January-March 2024.

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 civil court for debt claim, small claim, and forcible entry and detainer cases. The JP also processes post judgement orders from motions filed for the collection of said cases, in which exclusive jurisdiction is not in district or county court, and the amount in controversy does not exceed \$20,000. JP court also hears administrative hearings that include occupational driver license hearings, mental health warrants, emergency protective order modifications, property hearings, dangerous animal hearings, and magistration hearings.

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-2 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 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

April 9th, 2024

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 – FY24 Q2 JP Precinct Three

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 Three office for the quarter January-March 2024.

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

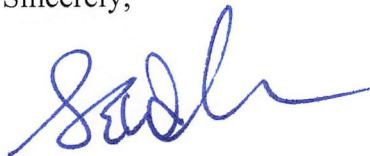
We reviewed all collateral documents to ensure they were current, met statutory minimums, and were properly recorded.

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

RE: JP 4 Audit Letter Draft - FY24 Q2

Robert Shaw <rsshaw@johnsoncountytexas.org>

Thu 25-Apr-24 2:54 PM

To: Kathy Rice <krice@johnsoncountytexas.org>

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

Agree Thank You.

From: Kathy Rice <krice@johnsoncountytexas.org>

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

To: Robert Shaw <rsshaw@johnsoncountytexas.org>

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

Subject: JP 4 Audit Letter Draft - FY24 Q2

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.

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

April 9th, 2024

The Honorable Robert Shaw
Justice of the Peace, Precinct Four
Johnson County
2 North Main Street
Cleburne, Texas 76033

Dear Judge Shaw,

RE: Auditor's Report – FY24 Q2 JP Precinct Four

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 Four office for the quarter January-March 2024.

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