

### AGENDA PLACEMENT FORM

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


Date: 06/03/2024

Meeting Date: 06/24/2024

Submitted By: Steve Watson

Department: County Auditor

Signature of Elected Official/Department Head:



<p><b>Court Decision:</b> This section to be completed by County Judge's Office</p>

<p><b>June 24, 2024</b></p>

**Description:**

Acknowledge the FY24 Q3 Cash Count Audit Reports for the following:

1. Burleson's Clerks Office Audit Letter
2. Justice of the Peace 2 Audit Letter
3. Constable 2 Audit Letter
4. Justice of the Peace 3 Audit Letter
5. County Attorney Audit Letter
6. CSCD Adult Probation Audit Letter
7. Clerks Office (Guinn) Audit Letter
8. District Clerks Audit Letter
9. S.O. Jail Bonding & Commissary Audit Letter

(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**

10. Justice of the Peace #4 - Audit Letter
11. County Clerk Recording – Audit Letter
12. Elections – Audit Letter
13. Constable One – Audit Letter
14. Hamm Creek Park – Audit Letter
15. Constable Four – Audit Letter
16. Justice of the Peace #1 – Audit Letter

**RE: FY24 Q3 Cash Count Audit Letter Draft - Burleson Clerk's Office**

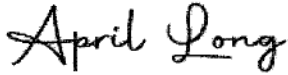
April Long <along@johnsoncountytexas.org>

Fri 24-May-24 12:32 PM

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, May 24, 2024 11:14 AM  
**To:** April Long <along@johnsoncountytexas.org>  
**Cc:** Sarah George <sgeorge@johnsoncountytexas.org>  
**Subject:** FY24 Q3 Cash Count Audit Letter Draft - Burleson Clerk's Office

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](mailto: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

May 22<sup>nd</sup>, 2024

The Honorable April Long  
County Clerk  
Johnson County  
247 Elk Dr. Ste. 107  
Burleson, Texas 76028

RE: Auditor's Report – FY24 Q3 Cash Count Burleson County Clerk's Office

Dear Ms. Long,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Clerk's Office cash drawers as of May 22<sup>nd</sup>, 2024. To accomplish the audit, the auditor, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciled cash on hand to the receipt report.

### **Background**

The County Clerk's Office serves as clerk and custodian of record for the commissioner's court, constitutional county court and statutory county courts, and holds funds in trust at the direction of the court. Additionally, the office acts as a recorder and custodian of important public records, including all bonds, deeds, birth and death certificates, assumed names and livestock brands, ensuring that records are maintained in a secure, archival manner, and issues marriage licenses.

### **Scope**

To complete the regular audit procedures for the County Clerk Cash Receipts for this period.

## **Objective**

To accomplish this audit, we examined various reports and their supporting documentation and verified collections made by cash, check and credit cards were accurate for this period. We ensured funds collected on the receipt journal from Odyssey 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: FY24 Q3 Cash Count Audit Letter Draft - JP 2**

Jeff Monk <JMonk@johnsoncountytexas.org>

Tue 28-May-24 3:16 PM

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

All good, Thank You.

Judge Monk

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

**Sent:** Friday, May 24, 2024 11:10 AM

**To:** Jeff Monk <JMonk@johnsoncountytexas.org>

**Cc:** Nikki Ashley <nashley@johnsoncountytexas.org>

**Subject:** FY24 Q3 Cash Count Audit Letter Draft - JP 2

Judge Monk,

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](mailto: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

May 22<sup>nd</sup>, 2024

The Honorable Jeff Monk  
Justice of the Peace, Precinct Two  
Johnson County  
247 Elk Dr. Ste. 107  
Burleson, Texas 76028

RE: Auditor's Report – FY24 Q3 Cash Count of JP #2

Dear Judge Monk,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the cash drawers at the JP's office, as of May 22<sup>nd</sup>, 2024. To accomplish the audit, the auditor, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciling the cash on hand to the receipt report.

### **Background**

The Justice of the Peace hears misdemeanor cases punishable by fine only and can hear most civil cases in which the amount in controversy does not exceed \$20,000. In addition, a justice of the peace may issue warrants for search and arrest. Justices of the peace also issue civil process, conduct preliminary hearings, administer oaths, and perform marriages.

### **Scope**

To complete the regular audit procedures for the Justice of the Peace Cash Receipts 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 systems receipt journal matched the actual 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: FY24 Q3 Cash Count Audit Letter Draft - Constable 2

Adam S. Crawford <AdamC@johnsoncountytexas.org>

Fri 24-May-24 11:27 AM

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

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

 1 attachments (179 KB)

FY24 Q3 Cash Count - Audit Letter - Burleson - Constable #2.pdf;

Approved. Looks good

Adam

On May 24, 2024, at 11:11 AM, Audit-Letters <audit-letters@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](mailto: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

May 22<sup>nd</sup>, 2024

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

RE: Auditor's Report – FY24 Q3 Cash Count of Constable Precinct 2

Dear Constable Crawford,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Constable Precinct Two Office cash drawers as of May 22<sup>nd</sup>, 2024. To accomplish the audit, the auditor, alongside the clerk, manually counted the cash on hand in the drawer, completing the cash log and reconciling the cash on hand to the receipt report.

### **Background**

The primary mission of Johnson County Constable Office Precinct Two, is to professionally serve all civil and criminal court dockets with diligence, enforcing all local, state and federal laws with equal fairness. Constables specialize in the enforcement of Civil Law. They enforce judgments rendered in civil cases, such as evictions, divorces, child custody and property disputes; conduct seizures and coordinate the sale of personal property of defendants and apply the proceeds of those sales towards judgements awarded to plaintiffs; and manage the sale of property seized for non-payment of taxes.

### **Scope**

To complete the regular audit procedure for the Constable's Cash Receipts for this period.

## **Objective**


To accomplish this audit, we examined various reports and their supporting documentation and verified collections made by cash, check and credit cards were accurate for this period. We ensured funds collected on the receipt journal from Odyssey 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: FY24 Q3 Cash Count Audit Letter Draft**

**Andrew Nolan** <anolan@johnsoncountytx.org>

Tue 21-May-24 4:43 PM

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

Cc: Christina McClelland <cmcclelland@johnsoncountytx.org>; Steven Watson <swatson@johnsoncountytx.org>

I agree.

Thank you,  
ALN

---

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

**Sent:** Tuesday, May 21, 2024 8:34 AM

**To:** Andrew Nolan <anolan@johnsoncountytx.org>

**Cc:** Christina McClelland <cmcclelland@johnsoncountytx.org>

**Subject:** FY24 Q3 Cash Count Audit Letter Draft

Judge Nolan,

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](mailto: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

May 20<sup>th</sup>, 2024

The Honorable Andrew Nolan  
Justice of the Peace, Precinct 3  
Johnson County  
206 N. Baugh St.  
Alvarado, Texas 76009

RE: Auditor's Report – FY24 Q3 Cash Count of JP Precinct 3

Dear Judge Nolan,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the cash drawers at the JP's office, as of May 20<sup>th</sup>, 2024. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciling the cash on hand to the receipt report.

### **Background**

The Justice of the Peace hears misdemeanor cases punishable by fine only and can hear most civil cases in which the amount in controversy does not exceed \$20,000. In addition, a justice of the peace may issue warrants for search and arrest. Justices of the peace also issue civil process, conduct preliminary hearings, administer oaths, and perform marriages.

### **Scope**

To complete the regular audit procedures for the Justice of the Peace Cash Receipts for this period.

## **Objective**

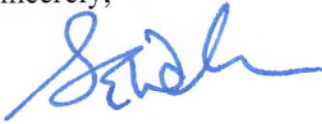
To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the systems receipt journal matched the actual funds received.

## **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: FY24 Q3 Cash Count Audit Letter Draft**

**Bill Moore** <BillM@johnsoncountytexas.org>

Wed 29-May-24 4:26 PM

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

Cc: Amy Pardo <AmyP@johnsoncountytexas.org>

Approved

**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](mailto:billm@johnsoncountytexas.org)

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

**Sent:** Wednesday, May 29, 2024 10:08 AM

**To:** Bill Moore <BillM@johnsoncountytexas.org>

**Cc:** Amy Pardo <AmyP@johnsoncountytexas.org>

**Subject:** FY24 Q3 Cash Count 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@johnsoncountytexas.org](mailto: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

May 28<sup>th</sup>, 2024

The Honorable Bill Moore  
County Attorney  
Johnson County  
204 South Buffalo St.  
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q3 Cash Count - County Attorney's Office

Dear Mr. Moore,

### Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of tills at the CA's office, as of May 28<sup>th</sup>, 2024. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciling the cash on hand to the receipt report.

### Background

The County Attorney hears misdemeanor criminal cases; prosecutes juveniles charged with misdemeanor and felony criminal offenses; represents the Texas Department of Family and Protective Services in child welfare cases; represents applicants who apply through Johnson County Mental Health and Mental Retardation for treatment; and advises the Commissioners Court and other elected officials and department heads on legal matters.

### 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 systems receipt journal matched the actual 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: FY24 Q3 Cash Count Audit Letter Draft**

**Diane Crowe** <dcrowe@johnsoncountytx.org>

Wed 29-May-24 10:25 AM

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

Cc: Angela Bowman <abowman@johnsoncountytx.org>

Good morning,

I agree with the audit results.

Thank you!

Diane

Sent from my iPhone

On May 29, 2024, at 10:15 AM, Audit-Letters <audit-letters@johnsoncountytx.org> wrote:

**Ms. Crowe,**

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](mailto:swatson@johnsoncountytx.org)

<FY24 Q3 Cash Count - Audit Letter - CSCD.pdf>



## 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

May 28<sup>th</sup>, 2024

Ms. Diane Crowe  
Director, CSCD  
Johnson and Somervell Counties  
425 W. Chambers St.  
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q3 Cash Count of CSCD Adult Probation

Dear Ms. Crowe,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Community Supervision Corrections Department (CSCD) tills as of May 28<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**

Johnson County CSCD is a multi-district adult probation department that supervises offenders who are on court ordered community supervision in Johnson and Somervell Counties. The department has various specialized units, including Court Services, Bond, Substance Abuse and SAFPF, Sex Offender and Mental Health, and Community Service. Various fees and restitution payments are collected by the department.

### **Scope**

To complete the regular audit procedures for the CSCD 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 the CSS 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: FY24 Q3 Cash Count Audit Letter Draft

April Long <along@johnsoncountytexas.org>

Wed 29-May-24 10:38 AM

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

Cc: Sarah George <sgeorge@johnsoncountytexas.org>

Approved

Sent via the Samsung Galaxy S22 Ultra 5G, an AT&T 5G smartphone

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---

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

**Sent:** Wednesday, May 29, 2024 10:10:17 AM

**To:** April Long <along@johnsoncountytexas.org>

**Cc:** Sarah George <sgeorge@johnsoncountytexas.org>

**Subject:** FY24 Q3 Cash Count 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](mailto: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

May 28<sup>th</sup>, 2024

The Honorable April Long  
County Clerk  
Johnson County  
2 N. Main St.  
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q3 Cash Count - County Clerk Offices (Guinn)

Dear Ms. Long,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Clerk's Office tills as of May 28<sup>th</sup>, 2024. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciling cash on hand to the receipt report.

### **Background**

The County Clerk's Office serves as clerk and custodian of records for the commissioner's court, constitutional county court and statutory county courts, and holds funds in trust at the direction of the court. Additionally, the office acts as a recorder and custodian of important public records, including all bonds, deeds, birth and death certificates, assumed names and livestock brands, ensuring that records are maintained in a secure, archival manner, and issues marriage licenses.

### **Scope**

To complete the regular audit procedures for the County Clerk Cash Receipts for this period.

## **Objective**

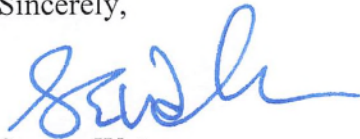
To accomplish this audit, we examined various reports and their supporting documentation; verified that collections made by cash, check and credit cards were accurate for this period; and ensured that funds collected on the systems receipt journal matched the actual funds received.

## **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: FY24 Q3 Cash Count Audit Letter Draft**

David R. Lloyd &lt;dlloyd@johnsoncountytexas.org&gt;

Wed 29-May-24 11:28 AM

To: Audit-Letters &lt;audit-letters@johnsoncountytexas.org&gt;

Cc: Sady Whitley &lt;swhitley@johnsoncountytexas.org&gt;; Chris Taylor &lt;cltaylor@johnsoncountytexas.org&gt;; Sally VanSlyke &lt;svanslyke@johnsoncountytexas.org&gt;

I would like to express my appreciation for your prompt and thorough review of District Clerk's Audit Report, FY24 Q3 District Clerk Cash Count. I agree with your findings, and I am pleased that the review was conducted with minimal impact on my staff.

Your audit team, working together with my Chief Financial Officer and Management Staff is to be commended for a job well done.

Respectfully,

David R. Lloyd  
DISTRICT CLERK  
Johnson County, Texas  
817.556.6105

---

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

**Sent:** Wednesday, May 29, 2024 10:13 AM

**To:** David R. Lloyd <dlloyd@johnsoncountytexas.org>

**Cc:** Chris Taylor <cltaylor@johnsoncountytexas.org>

**Subject:** FY24 Q3 Cash Count Audit Letter Draft

Mr. Lloyd,

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





## 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

May 28<sup>th</sup>, 2024

The Honorable David Lloyd  
District Clerk  
Johnson County  
204 South Buffalo St.  
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q3 Cash Count - District Clerk's Office

Dear Mr. Lloyd,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of tills at the District Clerk's office, as of May 28<sup>th</sup>, 2024. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciling the cash on hand to the receipt report.

### **Background**

The District Clerk's office is the official record-keeper for the District Courts, responsible for the care and safekeeping of all court records for the District Courts of Johnson County. In addition, they maintain and manage the records and monies including civil citations, criminal warrants and judgements, bail bond forfeitures and all tax lawsuits, as well as sentences and protective orders.

### **Scope**

To complete the regular audit procedures for the District Clerk Cash Receipts for this period.

## **Objective**

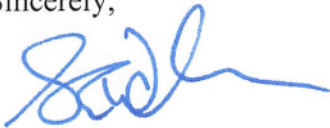
To accomplish this audit, we examined various reports and their supporting documentation; verified that collections made by cash, check and credit cards were accurate for this period; and ensured that funds collected on the systems receipt journal matched the actual funds received.

## **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: FY24 Q3 Cash Count Audit Letter Draft - Jail Bonding & Commissary**

Tara Raby <traby@johnsoncountytexas.org>

Wed 29-May-24 3:29 PM

To: Audit-Letters <audit-letters@johnsoncountytexas.org>; Adam King <adam@johnsoncountytexas.org>

Good afternoon-

Sheriff King has reviewed and approved.

Thank you,

*Tara Raby*

Johnson County Sheriff's Office Manager

1102 E Kilpatrick Ste A

Cleburne TX 76031

817-556-6058 ext. 3503

[traby@johnsoncountytexas.org](mailto:traby@johnsoncountytexas.org)



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

Sent: Wednesday, May 29, 2024 10:22 AM

To: Adam King <adam@johnsoncountytexas.org>

Cc: Tara Raby <traby@johnsoncountytexas.org>

Subject: FY24 Q3 Cash Count Audit Letter Draft - Jail Bonding & Commissary

Sheriff King,

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](mailto: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

May 28<sup>th</sup>, 2024

The Honorable Adam King  
Sheriff  
Johnson County  
1102 E. Kilpatrick  
Cleburne, Texas 76031

RE: Auditor's Report – FY24 Q3 Cash Count of Jail Bonding and Commissary

Dear Sheriff King,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Jail Bonding & Commissary tills as of May 28<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 Jail receives funds both for cash bonds and for inmates use of commissary services.

### **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 the Jail 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

## Kathy Rice

---

**From:** Robert Shaw  
**Sent:** Monday, June 3, 2024 9:13 AM  
**To:** Audit-Letters  
**Cc:** Kathy M. Osier  
**Subject:** RE: FY24 Q3 Cash Count - JP 4 Audit Letter Draft

Yes, I approve.

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Friday, May 31, 2024 3:40 PM  
**To:** Robert Shaw <rsshaw@johnsoncountytexas.org>  
**Cc:** Kathy M. Osier <kosier@johnsoncountytexas.org>  
**Subject:** FY24 Q3 Cash Count - JP 4 Audit Letter Draft

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](mailto: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

May 31<sup>st</sup>, 2024

The Honorable Robert Shaw  
Justice of the Peace, Precinct 4  
2 N. Main St.  
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q3 Cash Count - Justice of the Peace, Precinct 4

Dear Judge Shaw,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of four (4) cash drawers at the JP's office, as of May 31<sup>st</sup>, 2024. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each cash drawer, completing the cash log and reconciling the cash on hand to the receipt report.

### **Background**

The Justice of the Peace hears misdemeanor cases punishable by fine only and can hear most civil cases in which the amount in controversy does not exceed \$20,000. In addition, a justice of the peace may issue warrants for search and arrest. Justices of the peace also issue civil process, conduct preliminary hearings, administer oaths, and perform marriages.

### **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 systems receipt journal matched the actual 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: FY24 Q3 Cash Count Recording Office Audit Letter Draft**

April Long <along@johnsoncountytexas.org>

Mon 03-Jun-24 11:10 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, May 31, 2024 3:41 PM  
**To:** April Long <along@johnsoncountytexas.org>  
**Cc:** Sarah George <sgeorge@johnsoncountytexas.org>  
**Subject:** FY24 Q3 Cash Count Recording Office 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](mailto: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

May 31<sup>st</sup>, 2024

The Honorable April Long  
County Clerk  
Johnson County  
2 N. Main St.  
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q3 Cash Count - County Clerk Recording Office

Dear Ms. Long,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Clerk's Office cash drawers as of May 31<sup>st</sup>, 2024. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciled cash on hand to the receipt report.

### **Background**

The County Clerk's Office serves as clerk and custodian of records for the commissioner's court, constitutional county court and statutory county courts, and holds funds in trust at the direction of the court. Additionally, the office acts as a recorder and custodian of important public records, including all bonds, deeds, birth and death certificates, assumed names and livestock brands, ensuring that records are maintained in a secure, archival manner, and issues marriage licenses.

### **Scope**

To complete the regular audit procedures for the County Clerk Cash Receipts 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 systems receipt journal matched the actual 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: FY24 Q3 Cash Count Audit Letter Draft - Elections****Patty Bourgeois** <patty@johnsoncountytexas.org>

Tue 04-Jun-24 12:07 PM

To: Audit-Letters &lt;audit-letters@johnsoncountytexas.org&gt;

Cc: Joyce Adams &lt;JoyceA@johnsoncountytexas.org&gt;

Mr. Watson,

I approve the FY24 Q3 draft letter.

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:** Tuesday, June 4, 2024 11:57 AM**To:** Patty Bourgeois <patty@johnsoncountytexas.org>**Cc:** Joyce Adams <JoyceA@johnsoncountytexas.org>**Subject:** FY24 Q3 Cash Count Audit Letter Draft - Elections

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](mailto: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

June 3<sup>rd</sup>, 2024

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

RE: Auditor's Report – FY24 Q3 Cash Count of the Elections Office

Dear Ms. Bourgeois,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Elections Office till as of June 3<sup>rd</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 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**

To complete the regular audit procedures for the Election Office Cash Receipts 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 manual receipts, matched the funds deposited.

## **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: FY24 Q3 Cash Count Audit Letter Draft - Constable 1

Matt Wylie &lt;mwylic@johnsoncountytX.org&gt;

Tue 04-Jun-24 12:16 PM

To: Audit-Letters &lt;audit-letters@johnsoncountytX.org&gt;

Cc: Kathryn Keene &lt;kkeene@johnsoncountytX.org&gt;

Thank you, and approved.

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

Sent: Tuesday, June 4, 2024 11:59 AM

To: Matt Wylie <mwylic@johnsoncountytX.org>

Cc: Kathryn Keene <kkeene@johnsoncountytX.org>

Subject: FY24 Q3 Cash Count Audit Letter Draft - Constable 1

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](mailto: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

June 3<sup>rd</sup>, 2024

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

RE: Auditor's Report – FY24 Q3 Cash Count of Constable #1

Dear Constable Wylie,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Constable #1 Office till as of June 3<sup>rd</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 primary mission of Johnson County's Constable Office Precinct One is to professionally serve all civil and criminal court dockets with diligence, enforcing all local, state and federal laws with equal fairness. Constables specialize in the enforcement of Civil Law. They enforce judgments rendered in civil cases, such as evictions, divorces, child custody and property disputes; conduct seizures and coordinate the sale of personal property of defendants and apply the proceeds of those sales towards judgements awarded to plaintiffs; and manage the sale of property seized for non-payment of taxes.

### **Scope**

To complete the regular audit procedures for the Constable's Cash Receipts for this period.

## **Objective**

To accomplish this audit, we examined various reports and their supporting documentation and verified collections made by cash, check and credit cards were accurate for this period. We ensured funds collected on the receipt journal from Odyssey 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: FY23 Q4 Cash Count Audit Letter Draft - Hamm Creek Park**

Rick Bailey <rickb@johnsoncountytexas.org>

Tue 04-Jun-24 1:19 PM

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

Cc: Keli Pack <kpack@johnsoncountytexas.org>

Looks good. I approve and appreciate the report'. Thx

Get [Outlook for iOS](#)

---

**From:** Rick Bailey <rickb@johnsoncountytexas.org>

**Sent:** Tuesday, June 4, 2024 1:16:44 PM

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

**Cc:** Keli Pack <kpack@johnsoncountytexas.org>

**Subject:** Re: FY23 Q4 Cash Count Audit Letter Draft - Hamm Creek Park

This looks good to me.

Thank you,  
Rick Bailey

---

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

**Sent:** Tuesday, June 4, 2024 11:55 AM

**To:** Rick Bailey <rickb@johnsoncountytexas.org>

**Cc:** Keli Pack <kpack@johnsoncountytexas.org>

**Subject:** FY23 Q4 Cash Count Audit Letter Draft - Hamm Creek Park

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](mailto: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

June 3<sup>rd</sup>, 2024

The Honorable Rick Baily  
Commissioner, Precinct One  
Johnson County  
3390 FM 1434  
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q3 Cash Count of Hamm Creek Park

Dear Commissioner Bailey,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of Hamm Creek Park's tills on June 3<sup>rd</sup>, 2024. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciled cash on hand to the receipt report.

### **Scope**

To complete the regular audit procedures for Hamm Creek Park Cash Receipts for this period.

### **Objective**

The objective of our review was to determine whether

- Change funds and remittances were accurately recorded and properly reconciled to the respective accounts

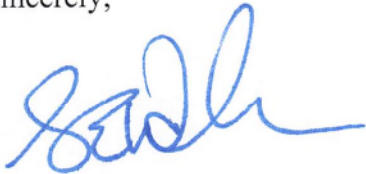
- Change funds were used only to make change in connection with collections payable to the County and were not used to make loans, advances, or to cash checks or warrants of any kind
- Physical safeguards were in place to protect County funds

## 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 the audit.

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager

**RE: FY24 Q3 Cash Count Audit Letter Draft**

Troy L. Fuller <troy@johnsoncountytexas.org>

Thu 06-Jun-24 10:36 AM

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

I agree with audit letter stating that there were no exceptions found. We appreciate your assistance and if you need anything else please let us know. Thanks

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:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Thursday, June 6, 2024 7:29 AM  
**To:** Troy L. Fuller <troy@johnsoncountytexas.org>  
**Cc:** Brenda Tucker <btucker@johnsoncountytexas.org>  
**Subject:** FY24 Q3 Cash Count Audit Letter Draft

**Constable Fuller,**

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](mailto: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

June 5<sup>th</sup>, 2024

The Honorable Troy Fuller  
Constable, Precinct 4  
Johnson County  
2 N. Main St.  
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q3 Cash Count of Constable #4

Dear Constable Fuller,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Constable Precinct Four Office cash drawer as of June 5<sup>th</sup>, 2024. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the cash drawer, completing the cash log and reconciling the cash on hand to the receipt report.

### **Background**

The primary mission of Johnson County's Constable Office Precinct Four is to professionally serve all civil and criminal court dockets with diligence, enforcing all local, state and federal laws with equal fairness. Constables specialize in the enforcement of Civil Law. They enforce judgments rendered in civil cases, such as evictions, divorces, child custody and property disputes; conduct seizures and coordinate the sale of personal property of defendants and apply the proceeds of those sales towards judgements awarded to plaintiffs; and manage the sale of property seized for non-payment of taxes.

### **Scope**

To complete the regular audit procedures for the Constables Cash Receipts for this period.



## **Objective**

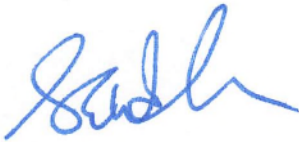
To accomplish this audit, we examined various reports and their supporting documentation and verified collections made by cash, check and credit cards were accurate for this period. We ensured funds collected on the receipt journal from Odyssey matched the funds received.

## **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: FY24 Q3 Cash Count Audit Letter Draft - JP 1**

Brandy Wood <bwood@johnsoncountytexas.org>

Thu 06-Jun-24 3:47 PM

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

Judge McBroom approves.

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, June 6, 2024 1:13 PM

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

Cc: Brandy Wood <bwood@johnsoncountytexas.org>

Subject: FY24 Q3 Cash Count Audit Letter Draft - JP 1

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](mailto: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

May 28<sup>th</sup>, 2024

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

RE: Auditor's Report – FY24 Q3 Cash Count of JP 1

Dear Judge McBroom,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of three (3) tills at the JP's office, as of May 28<sup>th</sup>, 2024. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciling the cash on hand to the receipt report.

### **Background**

The Justice of the Peace hears misdemeanor cases punishable by fine only and can hear most civil cases in which the amount in controversy does not exceed \$20,000. In addition, a justice of the peace may issue warrants for search and arrest. Justices of the peace also issue civil process, conduct preliminary hearings, administer oaths, and perform marriages.

### **Scope**

To complete the regular audit procedures for JP 1 Cash Receipts 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 systems receipt journal matched the actual 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