

AGENDA PLACEMENT FORM

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

Date: 06/28/2024

Meeting Date: 07/08/2024

Submitted By: Steve Watson

Department: County Auditor

Signature of Elected Official/Department Head:



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

July 8, 2024

Description:

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

1. Justice of the Peace #4

2. Public Works Office 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**

RE: FY24 Q3 Cash Count - JP 4 Audit Letter Draft

Robert Shaw <rsshaw@johnsoncountytexas.org>

Thu 20-Jun-24 1:57 PM

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

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

Yes, I approve.

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

Sent: Thursday, June 20, 2024 1:55 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



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 20th, 2024

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

RE: Auditor's Report – Cash Count for Terminated Employee - 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 June 20th, 2024. To accomplish the audit, the Auditor's office, alongside the supervising clerk, manually counted the cash on hand in the terminated employee's 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 - Public Works

Jennifer VanderLaan <JenniferV@johnsoncountytexas.org>

Fri 14-Jun-24 4:30 PM

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

Cc: Julie Edmiston <jedmiston@johnsoncountytexas.org>

I agree with this letter and approve. Thank you.

Jennifer VanderLaan

Director, C.F.M.

Johnson County Public Works

817-556-6380

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

Sent: Friday, June 14, 2024 3:55 PM

To: Jennifer VanderLaan <JenniferV@johnsoncountytexas.org>

Cc: Julie Edmiston <jedmiston@johnsoncountytexas.org>

Subject: FY24 Q3 Cash Count - Public Works

Ms. Vanderlaan,

Please review the attached draft letter for this audit.

If you agree with this letter, Reply with your Approval.

Once approved, this will be submitted to Commissioners Court.

Thank you,

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

June 14th, 2024

Jennifer Vanderlaan
Director, Public Works
Johnson County
2 N. Mill St.
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q3 Cash Count of Public Works Office

Dear Ms. Vanderlaan,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Public Works Office tills as of June 14th, 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 Public Works Department accepts payments for development, license and septic permit applications, as well as plat associated fees, for properties in the unincorporated area of Johnson County. Public Works also processes various property complaints and other permissions that do not require a fee.

Scope

To complete the regular audit procedures for the Public Works Office's 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 Community Development 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