


AGENDA PLACEMENT FORM

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

Date: 08/05/2024
Meeting Date: 08/12/2024
Submitted By: Steve Watson
Department: County Auditor
Signature of Elected Official/Department Head: 

<p>Court Decision: This section to be completed by County Judge's Office</p> <div style="text-align: center;"><p>8-12-24</p></div>

Description:

- Acknowledge the FY24 Q4 Cash Count Audit Reports for the following Accts:
- 1. CSCD - Adult Probation
 - 2. Constable 2
 - 3. Constable 3
 - 4. Elections Office Exiting Director
 - 5. Elections Office Interim Director
 - 6. Justice of the Peace 1
 - 7. Justice of the Peace 2
 - 8. Justice of the Peace 3

(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

09. County Clerk - Burlison
10. Tax Office - Alvarado

RE: 7/31 Cash Count Audit Letter Draft

Diane Crowe <dcrowe@johnsoncountytexas.org>

Wed 31-Jul-24 9:51 AM

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

Good morning,

I agree with the letter and approve it to be submitted.

Thank you.

Diane

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

Sent: Wednesday, July 31, 2024 9:44 AM

To: Diane Crowe <dcrowe@johnsoncountytexas.org>

Cc: Angela Bowman <abowman@johnsoncountytexas.org>

Subject: 7/31 Cash Count Audit Letter Draft

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@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

July 31st, 2024

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

RE: Auditor's Report – FY24 Q4 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 July 31st, 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 SAFFP, 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: 7/31 Cash Count Audit Letter Draft

Adam S. Crawford <AdamC@johnsoncountytexas.org>

Thu 01-Aug-24 3:38 PM

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

Looks good. Thanks

Stay Safe,

Adam S. Crawford

Texas Constable

Burleson Sub-Courthouse

247 Elk Drive, Room 209

Burleson, Texas 76028-5645

Office (817) 202-2967



[Johnson County Website, Constable Pct. Two](#)

[Johnson County Civil Paper Status Search](#)

[Johnson County Constable Fees](#)

[Johnson County Precinct Address Lookup - Searchable Map](#)

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

Sent: Thursday, August 1, 2024 8:26 AM

To: Adam S. Crawford <AdamC@johnsoncountytexas.org>

Subject: 7/31 Cash Count Audit Letter Draft

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

July 31st, 2024

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

RE: Auditor's Report – FY24 Q4 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 July 31st, 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: 7/31 Cash Count Audit Letter Draft

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

Wed 31-Jul-24 10:12 AM

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

Cc: Jennifer Cagle <jcagle@johnsoncountytx.org>

Looks good to me.

Thanks

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

Sent: Wednesday, July 31, 2024 9:41 AM

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

Cc: Jennifer Cagle <jcagle@johnsoncountytx.org>

Subject: 7/31 Cash Count Audit Letter Draft

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@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

July 30th, 2024

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

RE: Auditor's Report – FY24 Q4 Cash Count of Constable #3

Dear Constable Williams,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Constable Precinct Three Office till as of July 30th, 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 Three 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: 7/31 Cash Count Audit Letter Draft

Patty Bourgeois <patty@johnsoncountytexas.org>

Wed 31-Jul-24 1:06 PM

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

Cc: Joyce Adams <JoyceA@johnsoncountytexas.org>

Steve,

I approve the FY24 Q4 cash count.

Kind regards,

*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: Wednesday, July 31, 2024 9:39 AM
To: Patty Bourgeois <patty@johnsoncountytexas.org>
Cc: Joyce Adams <JoyceA@johnsoncountytexas.org>
Subject: 7/31 Cash Count Audit Letter Draft

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



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

July 31th, 2024

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

RE: Auditor's Report – FY24 Q4 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 July 31th, 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: 8/1 Cash Count Audit Letter Draft

Joyce Adams <JoyceA@johnsoncountytexas.org>

Thu 01-Aug-24 11:39 AM

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

Cc: Jennifer Jackson <jjackson@johnsoncountytexas.org>

I Joy Adams do approve of the Audit that was conducted on August 1, 2024. Your help is greatly appreciated.

kindest regards,

Joy Adams

Johnson County Elections Administrator

103 S. Walnut St.

Cleburne, Texas 76033

817.556.6197

817.556.6048 (fax)



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

Sent: Thursday, August 1, 2024 9:29 AM

To: Joyce Adams <JoyceA@johnsoncountytexas.org>

Cc: Jennifer Jackson <jjackson@johnsoncountytexas.org>

Subject: 8/1 Cash Count Audit Letter Draft

Ms. Adams,

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



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

August 1st, 2024

Joyce Adams
Elections Office
Johnson County
103 S. Walnut St.
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q4 Cash Count of the Elections Office

Dear Ms. Adams,

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 August 1st, 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: 8/1 Cash Count Audit Letter Draft

Brandy Wood <bwood@johnsoncountytexas.org>

Thu 01-Aug-24 10:16 AM

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

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, August 1, 2024 9:30 AM

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

Cc: Brandy Wood <bwood@johnsoncountytexas.org>

Subject: 8/1 Cash Count Audit Letter Draft

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

August 1st, 2024

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

RE: Auditor's Report – FY24 Q4 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 August 1st, 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

RE: 7/31 Cash Count Audit Letter Draft

Jeff Monk <JMonk@johnsoncountytexas.org>

Thu 01-Aug-24 9:49 AM

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

Cc: Nikki Ashley <nashley@johnsoncountytexas.org>

Approved,

Thank You!

Judge Monk

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

Sent: Thursday, August 1, 2024 9:12 AM

To: Jeff Monk <JMonk@johnsoncountytexas.org>

Cc: Nikki Ashley <nashley@johnsoncountytexas.org>

Subject: 7/31 Cash Count Audit Letter Draft

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



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

July 31st, 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 Q4 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 July 31st, 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: 7/31 Cash Count Audit Letter Draft

Andrew Nolan <anolan@johnsoncountytexas.org>

Wed 31-Jul-24 10:30 AM

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

I acknowledge receipt.

Thank you,
ALN

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Wednesday, July 31, 2024 9:42 AM
To: Andrew Nolan <anolan@johnsoncountytexas.org>
Cc: Christina McClelland <cmcclelland@johnsoncountytexas.org>
Subject: 7/31 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@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

July 30th, 2024

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

RE: Auditor's Report – FY24 Q4 Cash Count of JP Precinct Three

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 July 30th, 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: 7/31 Cash Count Audit Letter - Burleson Office

April Long <along@johnsoncountytexas.org>

Thu 01-Aug-24 8:32 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

Get [Outlook for Android](#)

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

Sent: Thursday, August 1, 2024 8:27:09 AM

To: April Long <along@johnsoncountytexas.org>

Cc: Sarah George <sgeorge@johnsoncountytexas.org>

Subject: 7/31 Cash Count Audit Letter - Burleson 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



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

July 31st, 2024

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

RE: Auditor's Report – FY24 Q4 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 July 31st, 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: 7/31 Cash Count Audit Letter Draft - Alvarado

Nelda K. Morris <Nelda@johnsoncountytexas.org>

Wed 31-Jul-24 1:41 PM

To: Audit-Letters <audit-letters@johnsoncountytexas.org>; Scott Porter <ScottP@johnsoncountytexas.org>

Scott & I reviewed.

This all looks good.

Thank you.

*Nelda K. Morris
Chief Deputy
Johnson County Tax Office
817-558-0122*

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

Sent: Wednesday, July 31, 2024 9:43 AM

To: Scott Porter <ScottP@johnsoncountytexas.org>

Cc: Nelda K. Morris <Nelda@johnsoncountytexas.org>

Subject: 7/31 Cash Count Audit Letter Draft - Alvarado

Mr. Porter,

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
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Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

July 30th, 2024

The Honorable J. Scott Porter
Tax Assessor-Collector
Johnson County
2 North Mill Street
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q4 Cash Count of the Alvarado Tax Office

Dear Mr. Porter,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of Alvarado Tax Office cash drawers as of July 30th, 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 Tax Assessor-Collector assesses and collects ad valorem taxes for Johnson County and other taxing entities. Once the tax rates are set, the property tax statements are sent out yearly in October. Additionally, the Tax Office is tasked with collecting various taxes and fees related to motor vehicles, trailers, boats, beer and wine as well as liquor.

Scope

To complete the regular audit procedure for the Tax Office's 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 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