

**AGENDA PLACEMENT FORM**

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

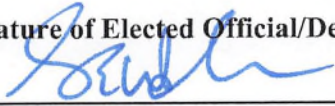
Date: 08/05/2024

Meeting Date: 08/12/2024


Submitted By: Steve Watson

Department: County Auditor

Signature of Elected Official/Department Head:



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



8-12-24

**Description:**

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

- 1. Juvenile Services
  - 2. Tax Office - Alvarado
  - 3. Tax Office - Burleson
  - 4. Tax Office - Cleburne
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

(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 Audit Letter Draft-Juvenile Services**

Steve G. Gant <SteveG@johnsoncountytexas.org>

Wed 17-Jul-24 3:18 PM

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

Cc: Ellen Peveto <epeveto@johnsoncountytexas.org>

Thank you. I approve of this letter.

**Steve Gant**

**Director/Chief Juvenile Probation Officer**

**Johnson County Juvenile Services**

**1102 East Kilpatrick, Suite C**

**Cleburne, Texas 76031**

**Phone: 817-556-6880**

**steveg@johnsoncountytexas.org**

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

**Sent:** Wednesday, July 17, 2024 2:58 PM

**To:** Steve G. Gant <SteveG@johnsoncountytexas.org>

**Cc:** Ellen Peveto <epeveto@johnsoncountytexas.org>

**Subject:** FY24 Q3 Cash Count Audit Letter Draft-Juvenile Services

**Mr. Gant,**

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

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

Mr. Steve Gant  
Director of Juvenile Services  
Johnson County  
1102 E. Kilpatrick Ave, Suite C  
Cleburne, Texas 76031

RE: Auditor's Report – FY24 Q3 Cash Count of Juvenile Services

Dear Mr. Gant,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Juvenile services till 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 Juvenile Services is the agency designated to receive law enforcement reports of law violations defined either as delinquent conduct or conduct indicating a need for supervision allegedly committed by juveniles (children ages 10 through 16). The department collects various funds from probationers for both fines, fees, and restitution.

### **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 the JCMS-TX Juvenile 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

**FW: FY24 Q3 Alvarado Cash Count Audit Letter Draft**

Scott Porter <ScottP@johnsoncountytexas.org>

Thu 18-Jul-24 12:01 PM

To: Kathy Rice <krice@johnsoncountytexas.org>

Hi Kathy,

No problem at all, just called but you probably already headed out for lunch.

I'll forward the other two so you have them.

Thanks,

Scott

From: Scott Porter

→ Sent: Tuesday, May 21, 2024 12:25 PM

To: Steven Watson <swatson@johnsoncountytexas.org>

Subject: RE: FY24 Q3 Alvarado Cash Count Audit Letter Draft

Hello Steve,

\* Looks good to me

Thanks!

Scott

From: Audit-Letters <[audit-letters@johnsoncountytexas.org](mailto:audit-letters@johnsoncountytexas.org)>

Sent: Tuesday, May 21, 2024 8:38 AM

To: Scott Porter <[ScottP@johnsoncountytexas.org](mailto:ScottP@johnsoncountytexas.org)>

Cc: Nelda K. Morris <[Nelda@johnsoncountytexas.org](mailto:Nelda@johnsoncountytexas.org)>

Subject: FY24 Q3 Alvarado Cash Count Audit Letter Draft

**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



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

RE: Auditor's Report – FY24 Q3 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 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 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

**FW: FY24 Q3 Cash Count Audit Letter Draft - Burleson Tax Office**

Scott Porter <ScottP@johnsoncountytexas.org>

Thu 18-Jul-24 12:02 PM

To: Kathy Rice <krice@johnsoncountytexas.org>

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**From:** Scott Porter

**Sent:** Friday, May 24, 2024 11:57 AM

**To:** Steven Watson <swatson@johnsoncountytexas.org>

**Subject:** RE: FY24 Q3 Cash Count Audit Letter Draft - Burleson Tax Office

Hello Steve,

★ Looks good to me.

Thanks!

Scott

**From:** Audit-Letters <[audit-letters@johnsoncountytexas.org](mailto:audit-letters@johnsoncountytexas.org)>

**Sent:** Friday, May 24, 2024 11:15 AM

**To:** Scott Porter <ScottP@johnsoncountytexas.org>

**Cc:** Nelda K. Morris <[Nelda@johnsoncountytexas.org](mailto:Nelda@johnsoncountytexas.org)>

**Subject:** FY24 Q3 Cash Count Audit Letter Draft - Burleson Tax Office

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](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 J. Scott Porter  
Tax Assessor-Collector  
Johnson County  
2 N. Mill Street  
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q3 Cash Count of the Burleson 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 the Burleson Tax 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 reconciling 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 procedures 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

**FW: FY24 Q3 Cash Count - Tax Office, Cleburne**

Scott Porter <ScottP@johnsoncountytexas.org>

Thu 18-Jul-24 12:03 PM

To: Kathy Rice <krice@johnsoncountytexas.org>

 1 attachments (176 KB)


FY24 Q3 Cash Count - Audit Letter - Annex - Tax Office.pdf;

This should be all three that were needed.

Thanks,


Scott

**From:** Scott Porter

 **Sent:** Monday, June 17, 2024 12:15 PM

**To:** Steven Watson <swatson@johnsoncountytexas.org>

**Subject:** FW: FY24 Q3 Cash Count - Tax Office, Cleburne

 Looks good to me.

Thanks!

Scott

**From:** Audit-Letters <[audit-letters@johnsoncountytexas.org](mailto:audit-letters@johnsoncountytexas.org)>

**Sent:** Friday, June 14, 2024 3:56 PM

**To:** Scott Porter <[ScottP@johnsoncountytexas.org](mailto:ScottP@johnsoncountytexas.org)>

**Cc:** Nelda K. Morris <[Nelda@johnsoncountytexas.org](mailto:Nelda@johnsoncountytexas.org)>

**Subject:** FY24 Q3 Cash Count - Tax Office, Cleburne

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](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 14<sup>th</sup>, 2024

The Honorable J. Scott Porter  
Tax Assessor-Collector  
Johnson County  
2 N. Mill Street  
Cleburne, Texas 76031

RE: Auditor's Report – FY24 Q3 Cash Count - Cleburne 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 Johnson County Cleburne Tax Office cash drawers as of June 14<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 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 procedures for the Tax Office's 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