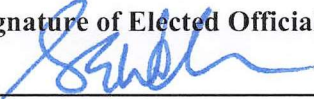



AGENDA PLACEMENT FORM

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

Date: 09/16/2024
Meeting Date: 09/23/2024
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>
 9-23-24

Description:

Acknowledge the FY24 Q3 Audit Reports for the following list of Accts:

- 1. County Clerk Fines and Fees
- 2. County Clerk Recording
- 3. District Clerk Fees
- 4. District Clerk Jury
- 5. District Clerk Registry
- 6. Justice of the Peace 2
- 7. S.O. Indegent Health Care
- 8. Payroll - General
- 9. Public Works

(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 County Clerk Fines and Fees Audit Letter Draft

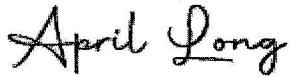
April Long <along@johnsoncountytexas.org>

Wed 11-Sep-24 12:32 PM

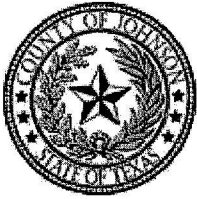
To: Audit-Letters <audit-letters@johnsoncountytexas.org>

Approved

Thank you,



Johnson County Clerk
(817)556-6323 ext. 2602



From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Wednesday, September 11, 2024 11:43 AM
To: April Long <along@johnsoncountytexas.org>
Cc: Sarah George <sgeorge@johnsoncountytexas.org>
Subject: FY24 Q3 County Clerk Fines and Fees 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



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

September 11, 2024

The Honorable April Long
County Clerk
Johnson County
204 S. Buffalo Ave
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q3 County Clerk's Filing Fees Account

Dear Ms. Long,

Summary

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the County Clerk's Filing Fees from April 2024 through June 2024.

Background

The County Clerk's Office of Johnson County is a multi-purpose office with two main categories of responsibility.

The County Clerk Court Section's role is to accept the initial filings of cases, record all instruments filed in such cases, make the case available to the court as required, and to inform the parties of important actions in the case by issuing appropriate processes at the request of the parties or their attorney(s).

County Clerk Recording's role is to maintain the Official Public Records of the county, including Deed Records, Plats, Assumed Names, Livestock Marks & Brands. This office also records and makes available to qualified applicants, Birth, Death, and Marriage Records. Passports are also processed in this office.

Scope

Our review was limited to the examination of the County Clerk Filing Fee Account's, Odyssey reports, disbursements, and bank reports for the quarter ended June 2024.

Objective

1. 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 Odyssey matched the monthly worksheet log of fees received.
2. To ensure the accuracy of the disbursements to various entities for fees collected, through matching Odyssey receipt journals to Innoprise invoices.

Findings

There were no exceptions that would lead us to conclude that the collections and disbursements 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: Dwight Crowe, Senior Internal Auditor
cc: Kathy Rice, Audit Manager

RE: FY24 Q3 County Clerk Recording Audit Letter Draft

April Long <along@johnsoncountytexas.org>

Tue 20-Aug-24 9:29 AM

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

Cc: Sarah George <sgeorge@johnsoncountytexas.org>; Dwight Crowe <dwrightc@johnsoncountytexas.org>

Approved

Thank you,



Johnson County Clerk

(817)556-6323 ext. 2602



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

Sent: Tuesday, August 20, 2024 7:18 AM

To: April Long <along@johnsoncountytexas.org>

Cc: Sarah George <sgeorge@johnsoncountytexas.org>; Dwight Crowe <dwrightc@johnsoncountytexas.org>

Subject: FY24 Q3 County Clerk Recording 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



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 19, 2024

The Honorable April Long
County Clerk
Johnson County
204 S. Buffalo Ave
Cleburne, Texas 76033

RE: Auditor's Report – FY 24 Q3 County Clerk Recording Account

Dear Ms. Long,

Summary

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the County Clerk Recording Account from April through June 2024.

Background

The County Clerk's Office of Johnson County is a multi-purpose office with two main categories of responsibility.

The County Clerk Court Section's role is to accept the initial filings of cases, record all instruments filed in such cases, make the case available to the court as required, and to inform the parties of important actions in the case by issuing appropriate processes at the request of the parties or their attorney(s).

County Clerk Recording's role is to maintain the Official Public Records of the county, including Deed Records, Plats, Assumed Names, Livestock Marks & Brands. This office also records and makes available to qualified applicants, Birth, Death, and Marriage Records. Passports are also processed in this office.

Scope

Our review was limited to the examination of the County Clerk's Official Public Records Account's Kofile reports, disbursements, and bank reports for the quarter ended June 2024.

Objective

1. 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 Kofile reports matched the monthly workshop log of fees received.
2. Verified the accuracy of disbursements, to the Vital Statistics Section of the Texas Department of State Health Services, through matching fees collected to the invoices.

Findings

There were no exceptions that would lead us to conclude that the collections and disbursements 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: Dwight Crowe, Senior Internal Auditor
cc: Kathy Rice, Audit Manager

RE: FY24 Q3 District Clerk Filing Fee's Audit Letter Draft

David R. Lloyd <dlloyd@johnsoncountytexas.org>

Fri 23-Aug-24 11:07 AM

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

Cc: Chris Taylor <cltaylor@johnsoncountytexas.org>

Dear Mr. Watson:

I would like to express my appreciation for your prompt and thorough review of District Clerk's Audit Report, FY24 Q3 District Clerk Filing Fees Account. 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: Tuesday, August 20, 2024 9:41 AM

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

Cc: Chris Taylor <cltaylor@johnsoncountytexas.org>; Dwight Crowe <dwrightc@johnsoncountytexas.org>

Subject: FY24 Q3 District Clerk Filing Fee's 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

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 19, 2024

The Honorable David Lloyd
District Clerk
Johnson County
204 South Buffalo
Cleburne, TX 76033

RE: Auditor's Report – FY 24 Q3 District Clerk's Filing Fees Account

Dear Mr. Lloyd,

Summary

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the District Clerk's Filing Fees from April through June 2024.

Background

The District Clerk's Office is the official custodian of records, and is responsible for the care and safekeeping of all court records for the District Courts of Johnson County. It also maintains and manages the records and monies for court fees, custodial accounts which are invested for the benefit of many minor children, bail bond forfeitures and all tax lawsuits. The office also produces a substantial number of court documents including, but not limited to, civil citations, criminal warrants, criminal judgments and sentences and protective orders.

Scope

Our review was limited to the examination of the District Clerk's Filing Fees Account's Odyssey reports, disbursements, and bank reports for the quarter ended June 2024.

Objective

1. 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 Odyssey matched the monthly worksheet log of fees received.
2. We also ensured the accuracy of the disbursements, to various entities for fees collected, by matching Odyssey receipt journals to Innoprise invoices.

Findings

For the period between April and June 2024, there were three occasions for which the originally submitted deposit documentation did not match the bank deposit. On April 4, 2024 a doubled charge for \$829.00 was included in the credit card report, and was not explained or corrected before the deposit report was submitted to the Treasurer's Office. On April 22, 2024 there were two different issues. The first is a \$270.00 double charge not explained or corrected before the deposit report was submitted to the Treasurer's Office. The second is a \$10.00 charge included in the credit card report but not included in the Odyssey deposit analysis. On June 20, 2024 a \$60.00 payment reversal due to a payment being applied to the case was not reapplied as a payment for the correct case, which led to a difference between the credit card report and the Odyssey deposit analysis.

Recommendations

We recommend that the reports are balanced daily before being submitted to the Treasurer's Office.

Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson
Johnson County Auditor

cc: Dwight Crowe, Senior Internal Auditor
cc: Kathy Rice, Audit Manager

RE: FY24 Q3 District Clerk Jury Audit Letter Draft

David R. Lloyd <dlloyd@johnsoncountytexas.org>

Fri 23-Aug-24 11:01 AM

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

Cc: Chris Taylor <ctaylor@johnsoncountytexas.org>

Dear Mr. Watson:

I would like to express my appreciation for your prompt and thorough review of Audit Report, FY24 Q3 District Clerk Jury Fund. 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: Friday, August 23, 2024 7:01 AM

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

Cc: Chris Taylor <ctaylor@johnsoncountytexas.org>

Subject: FY24 Q3 District Clerk Jury 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

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 22, 2024

The Honorable David Lloyd
District Clerk
Johnson County
204 South Buffalo
Cleburne, TX 76033

RE: Auditor's Report – FY24 Q3 District Clerk, Jury Fund

Dear Mr. Lloyd,

Summary

In accordance with Local Government Code, Section 115, the Auditor's Office performed a desk review of the District Clerk's Jury Services for the third quarter, ended June 2024, of the 2024 fiscal year.

Background

The District Clerk's Office is the official custodian of records, and is responsible for the care and safekeeping of all court records for the District Courts of Johnson County. It also maintains and manages the records and monies for court fees, custodial accounts which are invested for the benefit of many minor children, bail bond forfeitures and all tax lawsuits. The office also produces a substantial number of court documents including, but not limited to, civil citations, criminal warrants, criminal judgments and sentences and protective orders.

In accordance with Texas Government Code 61.001(a)(1), as of September 1st, 2023, a person who reports for jury service is entitled to receive reimbursement for travel and expenses for amounts not less than \$20 for the first day of service and \$58 for any additional days. The State of Texas reimburses Johnson County, per Government Code, Sec. 61.0015(a), \$14 a day for the amounts paid to a person who reports for jury service in response to a summons for the first day or fraction of the first day, and \$52 a day for the amounts paid to a person who reports for jury

service in response to a summons for each day or fraction of each day *after* the first day of attendance.

Jury Services has a dedicated manager and is staffed by an Administrative clerk, and two Associate clerks.

Scope

Our review was limited to the examination of District Clerk Jury Service processes, juror disbursements, and juror donations, for the quarter ended June 2024.

Objective

We examined a sampling of juror forms, which were completed and signed by each juror, against the 'Payment Edit Report'. The forms direct the disbursement at the end of the juror's service period. If the juror chose to donate their funds, they did so by selecting a recipient or recipients from a preapproved list. Disbursements to jurors and to donation recipients were verified against juror forms. We also verified the bank fund transfers reconciled to the total paid per juror forms by batch.

We determined that controls were adequate, to reasonably ensure payments made to jurors were authorized, accurate, and properly paid during this three (3) month period.

Findings

There were no exceptions that would lead us to conclude that the collections and disbursements 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
cc: Dwight Crowe, Senior Internal Auditor

RE: FY24 Q3 DC Registry Audit Letter Draft

David R. Lloyd <dllloyd@johnsoncountytexas.org>

Thu 01-Aug-24 3:16 PM

To: Kathy Rice <krice@johnsoncountytexas.org>

Cc: Chris Taylor <cltaylor@johnsoncountytexas.org>

Dear Ms. Rice:

I would like to express my appreciation for your prompt and thorough review of the District Clerk's Audit Report, FY24 Q3 District Clerk Registry Audit. 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: Kathy Rice <krice@johnsoncountytexas.org>
Sent: Thursday, August 1, 2024 11:04 AM
To: David R. Lloyd <dllloyd@johnsoncountytexas.org>
Cc: Chris Taylor <cltaylor@johnsoncountytexas.org>
Subject: FY24 Q3 DC Registry 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

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 1, 2024

The Honorable David Lloyd
District Clerk
Johnson County
204 South Buffalo
Cleburne, TX 76033

RE: Auditor's Report – FY24 Q3 District Clerk's Registry Account

Dear Mr. Lloyd,

Summary

In accordance with Local Government Code, Section 115, the Auditor's Office performed a desk review of the District Clerk's Registry of the Court from April through June 2024.

Background

The District Clerk's Office is the official custodian of records, and is responsible for the care and safekeeping of all court records for the District Courts of Johnson County. It also maintains and manages the records and monies for court fees, custodial accounts which are invested for the benefit of many minor children, bail bond forfeitures and all tax lawsuits. The office also produces a substantial number of court documents including, but not limited to, civil citations, criminal warrants, criminal judgments and sentences and protective orders.

Scope

Our review was limited to the examination of the District Clerk's Registry bank statements, disbursements, and Trust Owners account balances for the quarter ended June 2024.

Objective

1. 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 Odyssey matched the monthly worksheet log of fees received.
2. The accuracy of the bank reconciliation was confirmed by comparing the Odyssey Trust Account Owner's Report to the book balance on the bank reconciliation.
3. To ensure the liability account funds were properly disbursed, per Local Government Code 117, we verified that a signed Court Order authorized the payments.

Findings

There were no exceptions that would lead us to conclude that the collections and disbursements 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: Dwight Crowe, Senior Internal Auditor
cc: Kathy Rice, Audit Manager

RE: FY24 Q3 JP 2 Audit Letter Draft

Jeff Monk <JMonk@johnsoncountytexas.org>

Thu 22-Aug-24 10:18 AM

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

Cc: Nikki Ashley <nashley@johnsoncountytexas.org>

My apologies, yes everything looks good and I approve.

Judge Monk

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

Sent: Thursday, August 22, 2024 10:15 AM

To: Jeff Monk <JMonk@johnsoncountytexas.org>

Cc: Nikki Ashley <nashley@johnsoncountytexas.org>

Subject: Fw: FY24 Q3 JP 2 Audit Letter Draft

Judge Monk,

This is a reminder for the previous email below.

Please respond with approval or concerns.

Thank you,

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

Sent: Thursday, July 18, 2024 1:50 PM

To: Jeff Monk <JMonk@johnsoncountytexas.org>

Cc: Nikki Ashley <nashley@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

Subject: FY24 Q3 JP 2 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 18, 2024

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

Dear Judge Monk,

RE: Auditor's Report – FY24 Q3 JP Precinct Two

Summary

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Justice of the Peace, Precinct Two office for the quarter April-June 2024.

Background

The Justice of the Peace has original jurisdiction in criminal matters of misdemeanor cases punishable by fine only, and such other jurisdiction as may be provided by law. A JP may issue warrants for search and arrest, conduct preliminary hearings, administer oaths, and perform marriages. The court also functions as a small claims court in civil matters in which exclusive jurisdiction is not, in district or county court, and the amount in controversy does not exceed \$20,000. They also deal with matters concerning foreclosure of mortgages and enforcement of liens on personal property.

Scope

To accomplish this audit, we examined various reports and their supporting documentation for accuracy; verified that daily cash, check and credit card deposits match to their corresponding

daily collections report; ensured that all funds collected and due to others had been accurately disbursed; and mailed confirmation letters to randomly selected defendants requesting independent verification of payments recorded by the JP-2 office for this time period.

Objective

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

Findings

There were no exceptions that would lead us to conclude that the balances and collections of the office for this period were not, in all material respects, appropriately charged, remitted and reported.

Thank you and your staff for your courtesy and cooperation shown during this audit.

Sincerely,



Steven Watson
Johnson County Auditor

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

RE: FY24 Q3 Indigent Health Care Audit Letter Draft

Adam King <adam@johnsoncountytexas.org>

Fri 23-Aug-24 9:13 AM

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

OK to post.

AK

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

Sent: Thursday, August 22, 2024 10:01 AM

To: Adam King <adam@johnsoncountytexas.org>; Christopher Boedeker <christopherb@johnsoncountytexas.org>

Cc: Kristen Lesley <klesley@johnsoncountytexas.org>; Paula Reid <paular@johnsoncountytexas.org>

Subject: FY24 Q3 Indigent Health Care Audit Letter Draft

Gentlemen,

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

RE: FY24 Q3 Indigent Health Care Audit Letter Draft

Christopher Boedeker <christopherb@johnsoncountytexas.org>

Thu 22-Aug-24 10:02 AM

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

Cc: Kristen Lesley <klesley@johnsoncountytexas.org>; Paula Reid <paular@johnsoncountytexas.org>

No comment or objection from our office.

Thank you,

Christopher Boedeker
Johnson County Judge

2 N. Main Street, Room 120
Cleburne, Texas 76033
817.556.6360

www.johnsoncountytexas.org/government/county-judge

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

Sent: Thursday, August 22, 2024 10:01 AM

To: Adam King <adam@johnsoncountytexas.org>; Christopher Boedeker <christopherb@johnsoncountytexas.org>

Cc: Kristen Lesley <klesley@johnsoncountytexas.org>; Paula Reid <paular@johnsoncountytexas.org>

Subject: FY24 Q3 Indigent Health Care Audit Letter Draft

Gentlemen,

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 8, 2024

The Honorable Adam King
The Honorable Christopher Boedeker
2 N. Main
Cleburne, TX 76033

RE: Auditor's Report – FY24 Q3 Indigent Health Care & Jail Medical

Dear Sheriff King and Judge Boedeker,

Summary

In accordance with Chapter 115 of the Local Government Code, we reviewed the Indigent Health Care and Jail Medical accounts for the quarter ending June 2024.

Background

The County Indigent Health Care Program helps Johnson County jail inmates with their health care, prescriptions and hospital needs while being incarcerated. Indigent Health Care also benefits those in Johnson County who have limited income and require assistance with medical needs.

Scope

Our review was limited to the examination of Indigent Health and Jail Medical ledger accounts, disbursements, prescription return processes, and billings, for the quarter ended June 2024.

Objective

Reports and supporting documentation extracted from Indigent Healthcare Solutions, the

software utilized by the county to process and track indigent payments, were examined. A sampling of invoices paid were compared against indigent rates ensuring reasonableness of said rates. A sampling of invoices was also compared against inmate records to confirm incarceration dates aligned with prescription and service dates.

Johnson County houses inmates on behalf of other entities, both local and federal. Therefore, we researched inmate records to ensure payments for medical services were solely for county inmates.

Findings

There were no exceptions that would lead us to conclude that the balances and disbursements for this period were not, in all material respects, appropriately charged, remitted and reported.

Thank you and your staff for your courtesy and cooperation shown during this audit.

Sincerely,



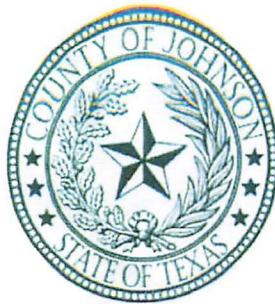
Steve Watson
Johnson County Auditor

cc: Susan Rossee, Internal Auditor
cc: Kathy Rice, Audit Manager

LACY BRUTON
PERSONNEL CLERK
MAIN (817) 556-6350

DARLA MEDFORD
HR GENERALIST/
BENEFITS COORDINATOR
(817) 556-6349

MICHAEL LEWIS
WORKER'S COMP/
SAFETY COORDINATOR
(817) 556-6350



LAURA BAXTER
PERSONNEL ASSISTANT/
PAYROLL ADMINISTRATOR
(817) 556-6162

JOVELYN HERSICK
PAYROLL ADMINISTRATOR
(817) 556-6350

JOHNSON COUNTY

RANDY GILLESPIE
PERSONNEL DIRECTOR

September 9, 2024

Mr. Steve Watson
County Auditor
Johnson County
2 N. Main St.
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q3 Payroll - General

Dear Mr. Watson,

After reviewing the findings of the above indicated audit report, I am sending this letter to show my agreement with the audit findings. I appreciate you and your staff for providing this important County function.

Sincerely,

A handwritten signature in black ink, appearing to read "Randy Gillespie".

Randy Gillespie
Personnel Director

cc: Laura Baxter, Personnel Assistant



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 29th, 2024

Mr. Randy Gillespie
Personnel Director
Johnson County
2 N. Main St.
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q3 Payroll – General

Dear Mr. Gillespie,

Summary

In accordance with Local Government Code, Sections 112 and 115, the Auditor's Office performed a review of transactions in the Kronos Payroll software (Kronos) for the Payroll Audit, for the period ending June, 2024.

Background

The Personnel office organizes, maintains and secures each employee's records and documentation for the county. Services include, staffing and employment, training and development, compensation administration, employee services and benefits, along with processing the County's payroll on a bi-weekly basis, utilizing the Kronos.

Scope

Our review was limited to the examination of the Kronos payroll register reports, for the same time period, matching pay period payroll recap & funding reports from the bi-weekly payroll.

Objective

The objective of this audit was to compare reports from Kronos to the processed bi-weekly payroll reports for accuracy. We ran payroll register, vendor, and job change reports from Kronos. These reports and supporting documents were examined and verified for Medicare rates, FICA rates, retirement rates for both employee and county contributions, and payroll vendors paid. We also examined the personnel action forms (PAF's) for all new hires, position transfers and rate changes.

Findings

There were no exceptions that would lead us to conclude that the salaries and vendors paid 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 Public Works Audit Letter Draft

Jennifer VanderLaan <JenniferV@johnsoncountytexas.org>

Tue 27-Aug-24 12:40 PM

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

Cc: Julie Edmiston <jedmiston@johnsoncountytexas.org>; Dwight Crowe <dwrightc@johnsoncountytexas.org>

I agree, thank you

Jennifer VanderLaan

Director, C.F.M.

Johnson County Public Works

817-556-6380

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

Sent: Tuesday, August 27, 2024 9:40 AM

To: Jennifer VanderLaan <JenniferV@johnsoncountytexas.org>

Cc: Julie Edmiston <jedmiston@johnsoncountytexas.org>; Dwight Crowe <dwrightc@johnsoncountytexas.org>

Subject: FY24 Q3 Public Works Audit Letter Draft

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

August 27, 2024

Jennifer Vanderlaan
Director Public Works Department
2 N. Mills St. Suite 305
Cleburne, TX 76033

RE: Auditor's Report – FY24 Q3 Public Works

Dear Ms. Vanderlaan,

Summary

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the Public Works fees for April through June 2024.

Background

The Johnson County Public Works Department issues development permits for new development projects, before construction begins, in the unincorporated areas of the county. This is part of the county's Floodplain Management responsibilities for FEMA. As a representative for the Texas Commission on Environmental Quality, permits are issued for on-site sewage facilities, and inspections performed for non-compliant complaints. Subdivision plats, engineering plans, and applications are reviewed against the Subdivision Rules and Regulations of Johnson County, as approved by the Commissioner's Court on January 23, 2023. Permitting also processes applications for junkyards and slaughterhouses.

Scope

This engagement examined the Community Development books and records, of the Permitting department of Public Works, on a sample basis for the period ending June 2024. We sought to determine if proper internal controls were in place to ensure that there are no significant deficiencies.

Objective

The objectives of this audit were:

1. Ensured compliance with statutory, regulatory, and Commissioners Court requirements
2. Evaluated internal controls
3. Verified the accuracy and completeness of reporting
4. Reviewed controls over the safeguarding of assets

Criteria

This is what our fieldwork was measured against.

1. Court approved fee schedule
2. LGC 112 deposit timing
3. Narrative supplied by Public Works

Findings

There were no exceptions that would lead us to conclude that the balances and collections of the office for these periods 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: Dwight Crowe, Senior Internal Auditor
cc: Kathy Rice, Audit Manager

RE: FY24 Q3 Auto Registrations Audit Letter Draft

Nelda K. Morris <Nelda@johnsoncountytexas.org>

Wed 11-Sep-24 3:45 PM

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

Scott & I have reviewed.

This all looks good.

Thank you.

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

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

Telephone (817) 556-6305 ~ Fax (817) 556-6075

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

September 9, 2024

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

RE: Auditor's Report – FY24 Q3 Tax Office Auto Registrations

Dear Mr. Porter,

Summary

In accordance with Local Government Code, Sections 112 and 115, the Auditor's Office performed a review of the Quickbooks (QB) reconciliations of the Auto Registrations bank account for the quarter ending June 2024.

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

Our review was limited to the examination of the Tax Offices QB's reports, Texas Department of Motor Vehicle (TDMV) reports, and bank reports for this period.

Objective

To accomplish this audit, we examined the QB reconciliation reports, daily deposit slips, and TDMV reports to the bank statement for this period. We ensured that funds collected on the QB deposit report matched the monthly TDMV report.

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

RE: FY24 Q3 Boat Reg. Audit Letter Draft

Nelda K. Morris <Nelda@johnsoncountytexas.org>

Mon 19-Aug-24 3:37 PM

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

Scott & I have 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: Monday, August 19, 2024 2:43 PM

To: Scott Porter <ScottP@johnsoncountytexas.org>

Cc: Nelda K. Morris <Nelda@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

Subject: FY24 Q3 Boat Reg. 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

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 19, 2024

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

RE: Auditor's Report – FY24 Q3 Tax Office Boat Registration

Dear Mr. Porter,

Summary

In accordance with Local Government Code, Sections 112 and 115, the Auditor's Office performed a review of the Quickbooks (QB) reconciliations for the Boat Registrations bank account for the quarter ending June 2024.

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

Our review was limited to the examination of the Tax Offices QB's reports, Texas Parks & Wildlife (TP&W) reports, and bank reports for this period.

Objective:

To accomplish this audit, we examined the QB reconciliation reports, and TP&W reports to the bank statement for this period. We ensured that funds collected on the QB deposit report matched the monthly TP&W report. Boat registration fees are made by cash only.

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.

We appreciate the cooperation of the Tax Office during our review. If you have any questions concerning this report, please do not hesitate to call.

Sincerely,



Steven Watson
Johnson County Auditor

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

FY24 Q3 Sales Tax Audit Letter Draft

Nelda K. Morris <Nelda@johnsoncountytexas.org>

Wed 28-Aug-24 1:40 PM

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

📎 1 attachments (34 KB)

Tax Office - Sales Tax Audit Letter Draft Q3.docx;

Scott & I have reviewed.
This all looks good.

Thank you.

Nelda K. Morris
Chief Deputy
817-558-0122

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

Sent: Tuesday, August 27, 2024 1:59 PM

To: Scott Porter <ScottP@johnsoncountytexas.org>

Cc: Nelda K. Morris <Nelda@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

Subject: FY24 Q3 Sales Tax 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

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 27th, 2024

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

RE: Auditor's Report – FY24 Q3 Tax Office Sales Tax on Registrations

Dear Mr. Porter,

Summary

In accordance with Local Government Code, Sections 112 and 115, the Auditor's Office performed a review of the Quickbooks (QB) reconciliations of the Sales Taxes bank account for the quarter ending June 2024.

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

Our review was limited to the examination of the Tax Offices QB's reports, Texas Department of Motor Vehicle (TDMV) reports, and bank reports for this period.

Objective

To accomplish this audit, we examined the QB reconciliation reports, daily deposit slips, and TDMV reports to the bank statement for this period. We ensured that funds collected on the QB deposit report matched the monthly TDMV report.

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