


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 Q4 Cash Count Audit Reports for the following Accts:
1. Constable Four
 2. County Attorney
 3. County Clerk - Guinn
 4. County Clerk Recording
 5. District Clerk
 6. Justice of the Peace 4
 7. Treasurer's Office
 8. Hamm Creek Park

(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 Q4 Const. 4 Cash Count Audit Letter Draft

Troy L. Fuller <troy@johnsoncountytexas.org>

Wed 11-Sep-24 12:44 PM

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

I am in agreement with the Audit findings in letter dated 08/27/2024. I appreciate the continued support offered by the Johnson County Auditors Office.

Thank you,

Troy Fuller



Constable, Precinct 4
Johnson County
2 N. Main St. Ste B6
Cleburne, TX 76033
817-556-6363 ext 1547
817-556-6083 - Fax

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Tuesday, August 27, 2024 11:03 AM
To: Troy L. Fuller <troy@johnsoncountytexas.org>
Cc: Brenda Tucker <btucker@johnsoncountytexas.org>
Subject: FY24 Q4 Const. 4 Cash Count Audit Letter Draft

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Constable Fuller,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw



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

RE: Auditor's Report – FY24 Q4 Cash Count of Constable #4

Dear Constable Fuller,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Constable Precinct Four Office cash drawer as of August 27th, 2024. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the cash drawer, completing the cash log and reconciling the cash on hand to the receipt report.

Background

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

Scope

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

Objective

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

Findings

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

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

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager

RE: FY24 Q4 County Attorney Cash Count Audit Letter Draft

Bill Moore <BillM@johnsoncountytexas.org>

Wed 28-Aug-24 9:37 AM

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

Cc: Amy Pardo <AmyP@johnsoncountytexas.org>

The audit letter has my approval.

Thanks,

Bill Moore
County Attorney
Guinn Justice Center
204 South Buffalo Avenue, Suite 410
Cleburne, Texas 76033
Phone: 817-556-6330
Fax: 817-556-6331
Email: billm@johnsoncountytexas.org

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From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Wednesday, August 28, 2024 9:16 AM
To: Bill Moore <BillM@johnsoncountytexas.org>
Cc: Amy Pardo <AmyP@johnsoncountytexas.org>
Subject: FY24 Q4 County Attorney Cash Count Audit Letter Draft

Mr. Moore,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305



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

RE: Auditor's Report – FY24 Q4 Cash Count - County Attorney's Office

Dear Mr. Moore,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of tills at the CA's office, as of August 27th, 2024. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciling the cash on hand to the receipt report.

Background

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

Objective

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

Findings

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

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

Sincerely,

A handwritten signature in blue ink, appearing to read "Steven Watson", with a stylized flourish at the end.

Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager

RE: FY24 Q4 County Clerk Cash Count Audit Letter Draft - Findings

April Long <along@johnsoncountytexas.org>

Wed 28-Aug-24 1:33 PM

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

Cc: Sarah George <sgeorge@johnsoncountytexas.org>

Approved.

Thank you.



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



From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Wednesday, August 28, 2024 1:30 PM
To: April Long <along@johnsoncountytexas.org>
Cc: Sarah George <sgeorge@johnsoncountytexas.org>
Subject: FY24 Q4 County Clerk Cash Count Audit Letter Draft - Findings

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 27th, 2024

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

RE: Auditor's Report – FY24 Q4 Cash Count - County Clerk Offices (Guinn)

Dear Ms. Long,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Clerk's Office tills as of August 27th, 2024. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciling cash on hand to the receipt report.

Background

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

Scope

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

Objective

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

Findings

We found that one till drawer was over \$1.90.

Recommendation

Insure that all employees understand the importance of making change correctly and keeping accurate cash balances. If an issue arises, a supervisor should be informed to help resolve the problem.

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 Q4 Recording Office Cash Count Audit Letter Draft

April Long <along@johnsoncountytexas.org>

Fri 30-Aug-24 7:38 AM

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

Cc: Sarah George <sgeorge@johnsoncountytexas.org>

Approved

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

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

Sent: Friday, August 30, 2024 6:57:03 AM

To: April Long <along@johnsoncountytexas.org>

Cc: Sarah George <sgeorge@johnsoncountytexas.org>

Subject: FY24 Q4 Recording Office Cash Count Audit Letter Draft

Ms. Long,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson

Johnson County Auditor

P: 817-556-6305

E: swatson@johnsoncountytexas.org



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 29th, 2024

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

RE: Auditor's Report – FY24 Q4 Cash Count - County Clerk Recording Office

Dear Ms. Long,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Clerk's Office tills as of August 29th, 2024. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciling cash on hand to the receipt report.

Background

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

Scope

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

Objective

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

Findings

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

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

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager

Re: **FY24 Q4 DC Cash Count Audit Letter Draft**

David R. Lloyd <dlloyd@johnsoncountytexas.org>

Wed 28-Aug-24 9:27 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 Audit Report, FY24 Q3 District Clerk Cash Count. I agree with your findings, and I am pleased that the review was conducted with minimal impact on my staff.

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

Respectfully,

David R. Lloyd
DISTRICT CLERK
Johnson County, Texas
817.556.6105

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

Sent: Wednesday, August 28, 2024 9:15:02 AM

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

Cc: Chris Taylor <cltaylor@johnsoncountytexas.org>

Subject: FY24 Q4 DC Cash Count Audit Letter Draft

Mr. Lloyd,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305

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

RE: Auditor's Report – FY24 Q4 Cash Count - District Clerk's Office

Dear Mr. Lloyd,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of tills at the District Clerk's office, as of August 27th, 2024. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciling the cash on hand to the receipt report.

Background

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

Scope

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

Objective

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

Findings

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

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

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager

RE: FY24 Q4 JP4 Cash Count Audit Letter Draft

Robert Shaw <rsshaw@johnsoncountytx.org>

Tue 27-Aug-24 11:31 AM

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

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

Yes, I approve.

Thank You.

RSS

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

Sent: Tuesday, August 27, 2024 11:00 AM

To: Robert Shaw <rsshaw@johnsoncountytx.org>

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

Subject: FY24 Q4 JP4 Cash Count 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@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

August 27th, 2024

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

RE: Auditor's Report – FY24 Q4 Cash Count - Justice of the Peace, Precinct 4

Dear Judge Shaw,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of four (4) cash drawers at the JP's office, as of August 27th, 2024. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each cash drawer, completing the cash log and reconciling the cash on hand to the receipt report.

Background

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

Objective

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

Findings

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

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

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager

RE: FY24 Q4 Cash Count Audit Letter Draft

Kathy Blackwell <KathyB@johnsoncountytexas.org>

Thu 22-Aug-24 3:22 PM

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

Cc: Melinda Horn <mhorn@johnsoncountytexas.org>

agree

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

Sent: Thursday, August 22, 2024 3:09 PM

To: Kathy Blackwell <KathyB@johnsoncountytexas.org>

Cc: Melinda Horn <mhorn@johnsoncountytexas.org>

Subject: FY24 Q4 Cash Count Audit Letter Draft

Ms. Blackwell,

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 22nd, 2024

The Honorable Kathy Blackwell
County Treasurer
Johnson County
2 North Main
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q4 Cash Count -Treasurer

Dear Ms. Blackwell:

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the one (1) till on August 22nd, 2024. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till and the safe, completing the cash log and reconciling cash on hand to the receipt report.

Background

The Treasurer, is an elected official that serves a four-year term, and is the chief custodian of county funds and receives all monies belonging to the county. The treasurer is the chief liaison between the county and all depository banks.

Scope

To complete the regular audit procedure for the Treasurer'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 Zobrio matched the 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

Re: FY24 Q4 Hamm Creek Park Cash Count Audit Letter Draft

Rick Bailey <rickb@johnsoncountytexas.org>

Fri 13-Sep-24 7:16 AM

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

I agree

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From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Friday, September 13, 2024 7:02:11 AM
To: Rick Bailey <rickb@johnsoncountytexas.org>
Cc: Keli Pack <kpack@johnsoncountytexas.org>
Subject: FY24 Q4 Hamm Creek Park Cash Count Audit Letter Draft

Honorable Bailey,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305

E: swatson@johnsoncountytexas.org



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 12th, 2024

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

RE: Auditor's Report – FY24 Q4 Cash Count of Hamm Creek Park

Dear Commissioner Bailey,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of Hamm Creek Park's tills on September 12th, 2024. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciled cash on hand to the receipt report.

Scope

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

Objective

The objective of our review was to determine whether

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

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

Findings

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

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

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager