

## AGENDA PLACEMENT FORM

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

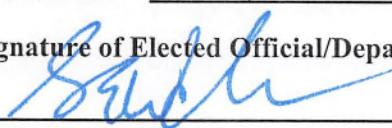
**Date:** 11/04/24

**Meeting Date:** 11/12/24

**Submitted By:** Steve Watson

**Department:** County Auditor

**Signature of Elected Official/Department Head:**



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


**Description:**

Acknowledge the FY25 Q1 Cash Count Audit Reports for the following Accts:

1. Constable 4

2. Justice of the Peace 4

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(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**

Approved in CC on 9/11/2023



Outlook

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**RE: FY25 Q1 - Constable 4 Cash Count Audit Letter Draft**

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**From** Troy L. Fuller <troy@johnsoncountytexas.org>

**Date** Tue 08-Oct-24 4:09 PM

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

I am in agreement with the audit letter dated 10/07/2024 finding no discrepancies with the audit review of the Precinct 4 Constables 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

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

**Sent:** Tuesday, October 8, 2024 2:12 PM

**To:** Troy L. Fuller <troy@johnsoncountytexas.org>

**Cc:** Brenda Tucker <btucker@johnsoncountytexas.org>

**Subject:** FY25 Q1 - Constable 4 Cash Count Audit Letter Draft

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

**Steve Watson**

10/9/24, 7:00 AM

Mail - Kathy Rice - Outlook

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

October 7<sup>th</sup>, 2024

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

RE: Auditor's Report – FY25 Q1 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 October 7<sup>th</sup>, 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



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**RE: FY25 Q1 - JP4 Cash Count Audit Letter Draft**

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**From** Robert Shaw <rsshaw@johnsoncountytexas.org>  
**Date** Wed 09-Oct-24 8:05 AM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Cc** Kathy M. Osier <kosier@johnsoncountytexas.org>

Yes, I approve. Thank you.

RSS

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**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Tuesday, October 8, 2024 2:11 PM  
**To:** Robert Shaw <rsshaw@johnsoncountytexas.org>  
**Cc:** Kathy M. Osier <kosier@johnsoncountytexas.org>  
**Subject:** FY25 Q1 - 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@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

October 7<sup>th</sup>, 2024

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

RE: Auditor's Report – FY25 Q1 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 October 7<sup>th</sup>, 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,

A handwritten signature in blue ink, appearing to read 'Steven Watson', with a long horizontal flourish extending to the right.

Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager