


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: 

Court Decision: <small>This section to be completed by County Judge's Office</small>
 <div style="color: red; font-weight: bold;">11-12-24</div>

Description:

Acknowledge the FY24 Q4 Audit Reports for the following list of Accts:

1. County Clerk Cash Bonds
2. County Clerk Registry of Court
3. Commissioner 1 - Hamm Creek Park
4. Constable 1
5. Constable 3
6. Constable 4
7. District Clerk - Jury Fund
8. Indigent Health Care
9. Tax Office - Boat Registration

(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

AGENDA PLACEMENT FORM

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

Pg. 2

[illegible]



RE: FY24 Q4 Cash Bond Audit Letter Draft

From April Long <along@johnsoncountytexas.org>
Date Mon 21-Oct-24 11:57 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>
Cc Sarah George <sgeorge@johnsoncountytexas.org>

Approved

Thank you,

April Long

Johnson County Clerk
(817)556-6323



From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Monday, October 21, 2024 11:40 AM
To: April Long <along@johnsoncountytexas.org>
Cc: Sarah George <sgeorge@johnsoncountytexas.org>
Subject: FY24 Q4 Cash Bond 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

October 21, 2024

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

RE: Auditor's Report – FY24 Q4 County Clerk's Criminal Cash Bond 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 Criminal Cash Bond Account from July through September 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 Criminal Cash Bonds bank statements, disbursements, and Trust Owners account balances for the quarter ended September 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.

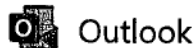
Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson
Johnson County Auditor

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



RE: FY24 Q4 Registry Audit Letter Draft

From April Long <along@johnsoncountytexas.org>
Date Mon 21-Oct-24 11:56 AM
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: Monday, October 21, 2024 11:44 AM
To: April Long <along@johnsoncountytexas.org>
Cc: Sarah George <sgeorge@johnsoncountytexas.org>
Subject: FY24 Q4 Registry 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

October 21, 2024

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

RE: Auditor's Report – FY24 Q4 County Clerk's Registry 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 Registry of the Court from July through September 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 Registry bank statements, disbursements, and Trust Owners account balances for the quarter ended September 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 Q4 Hamm Creek Park Audit Letter Draft

From Rick Bailey <rickb@johnsoncountytexas.org>
Date Wed 09-Oct-24 9:29 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>
Cc Keli Pack <kpack@johnsoncountytexas.org>

Sounds great, as expected.

Thank you,
Rick Bailey

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Wednesday, October 9, 2024 8:45 AM
To: Rick Bailey <rickb@johnsoncountytexas.org>
Cc: Keli Pack <kpack@johnsoncountytexas.org>
Subject: FY24 Q4 Hamm Creek Park Audit Letter Draft

Commissioner 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

October 9th, 2024

The Honorable Rick Bailey
Commissioner Precinct One
Johnson County
3400 FM 1434
Cleburne, Texas 76033

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

Dear Commissioner Bailey,

Summary

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for Hamm Creek Park for the time period July-September 2024.

Background

Hamm Creek Park is responsible for the care and safekeeping of the park and its records for Johnson County. The staff manages and maintains the records for all park fees, distributing park passes for the day, weekend, or annual use. There are RV hookups, tent spaces and day recreation areas with picnic shelters, playgrounds, clean restrooms and other amenities available.

Scope

Our review was limited to the examination of the Park's bank statements, and supporting documents for this period.

Objective

To accomplish this audit, we examined the collateral documents and ensured they were current, met statutory minimums, and were properly recorded. We verified funds collected on the Innoprise report matched the monthly receipt log of fees received for all corresponding passes.

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.

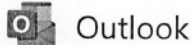
Thank you and your staff for your courtesy and cooperation shown during this audit.

Sincerely,



Steve Watson
Johnson County Auditor

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



Outlook

RE: FY24 Q4 Audit Letter Draft

From Matt Wylie <mwylie@johnsoncountytexas.org>**Date** Wed 30-Oct-24 3:46 PM**To** Audit-Letters <audit-letters@johnsoncountytexas.org>**Cc** Kathryn Keene <kkeene@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

Looks good to me, Thank you,

*Matt Wylie*

Constable, Precinct One
Johnson County
3390 FM. 1434
Cleburne, Texas 76033
817.556.6163
817.556.6868

[Civil Paper Lookup](#)[Constable Pct.1 Website](#)[Certified Payments Payment Options](#)**CONFIDENTIALITY NOTICE**

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From: Audit-Letters <audit-letters@johnsoncountytexas.org>**Sent:** Wednesday, October 30, 2024 3:41 PM**To:** Matt Wylie <mwylie@johnsoncountytexas.org>**Cc:** Kathryn Keene <kkeene@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>**Subject:** FY24 Q4 Audit Letter Draft

Constable Wylie,

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

October 28, 2024

The Honorable Matt Wylie
Constable Precinct One
Johnson County
3390 FM 1434
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q4 Constable Precinct One

Dear Constable Wylie,

Summary

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Constable Precinct One for the time period July-September 2024.

Background

Constables specialize in the enforcement of Civil Law. They play a vital role in enforcing judgments rendered in civil cases, such as evictions, divorces, child custody and property disputes. They seize and sell personal property of defendants and apply the proceeds of those sales towards judgements awarded to plaintiffs. They also sell property seized for non-payment of taxes.

Scope

Our review was limited to the examination of the bank statements, and supporting documents 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 receipt journal from Innoprise matched the monthly Odyssey reports of fees 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 this audit.

Sincerely,



Steven Watson
Johnson County Auditor

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



Outlook

RE: FY24 Q4 Audit Letter Draft

From Steven C. Williams <Steven.Williams@johnsoncountytexas.org>

Date Wed 30-Oct-24 3:49 PM

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

Cc Jennifer Cagle <jcagle@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

It appears to be fine. Thank you.

Constable Steve Williams

Johnson County Pct. 3

206 N. Baugh Street

Alvarado, Tx. 76009

(817) 202-2984

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

Sent: Wednesday, October 30, 2024 3:47 PM

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

Cc: Jennifer Cagle <jcagle@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

Subject: FY24 Q4 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@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 28th, 2024

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

RE: Auditor's Report – FY24 Q4 Constable Precinct Three

Dear Constable Williams,

Summary

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Constable Precinct Three for the time period July-September 2024.

Background

Constables specialize in the enforcement of Civil Law. They play a vital role in enforcing judgments rendered in civil cases, such as evictions, divorces, child custody and property disputes. They seize and sell personal property of defendants and apply the proceeds of those sales towards judgements awarded to plaintiffs. They also sell property seized for non-payment of taxes.

Scope

Our review was limited to the examination of the bank statements, and supporting documents 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 receipt journal from Innoprise matched the monthly Odyssey reports of fees 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.

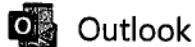
Thank you and your staff for your courtesy and cooperation shown during this audit.

Sincerely,



Steven Watson
Johnson County Auditor

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



RE: FY24 Q4 Audit Letter Draft

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

Date Wed 30-Oct-24 5:54 PM

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

I am in complete agreement with the Auditors Report – FY24-Q4 Constable Precinct 4 letter finding no exceptions for the time period July-September 2024. We again appreciate working in cooperation with the 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: Wednesday, October 30, 2024 3:53 PM

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

Cc: Brenda Tucker <btucker@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

Subject: FY24 Q4 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

10/31/24, 7:12 AM

Mail - Kathy Rice - Outlook

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

October 28th, 2024

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

RE: Auditor's Report – FY24 Q4 Constable Precinct Four

Dear Constable Fuller,

Summary

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Constable Precinct Four for the time period July-September 2024.

Background

Constables specialize in the enforcement of Civil Law. They play a vital role in enforcing judgments rendered in civil cases, such as evictions, divorces, child custody and property disputes. They seize and sell personal property of defendants and apply the proceeds of those sales towards judgements awarded to plaintiffs. They also sell property seized for non-payment of taxes.

Scope

Our review was limited to the examination of the bank statements, and supporting documents for this period

Objective

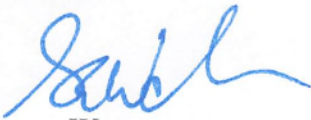
To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the receipt journal from Innoprise matched the monthly Odyssey reports of fees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

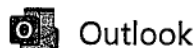
Thank you and your staff for your courtesy and cooperation shown during this audit.

Sincerely,



Steven Watson
Johnson County Auditor

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



Outlook

Re: FY24 Q4 DC Jury Audit Letter Draft

From David R. Lloyd <dlloyd@johnsoncountytexas.org>**Date** Wed 30-Oct-24 4:06 PM**To** Audit-Letters <audit-letters@johnsoncountytexas.org>

Dear Mr. Watson:

I would like to express my appreciation for your prompt and thorough review of Audit Report, FY24 Q4 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

[Get Outlook for iOS](#)

From: Audit-Letters <audit-letters@johnsoncountytexas.org>**Sent:** Wednesday, October 30, 2024 4:29:38 PM**To:** David R. Lloyd <dlloyd@johnsoncountytexas.org>**Cc:** Chris Taylor <cltaylor@johnsoncountytexas.org>**Subject:** FY24 Q4 DC 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

10/31/24, 7:03 AM

Mail - Kathy Rice - Outlook

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

October 30th, 2024

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

RE: Auditor's Report – FY24 Q4 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 from July through September 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.

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 September 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.

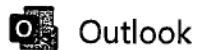
Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson
Johnson County Auditor

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



Re: FY24 Q4 IHC Audit Letter Draft

From Adam King <adam@johnsoncountytexas.org>

Date Tue 22-Oct-24 8:35 AM

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

OK to post on Comm Court.

AK

On Oct 21, 2024, at 8:00 AM, Audit-Letters <audit-letters@johnsoncountytexas.org> wrote:

Sheriff King, Judge Boedecker,

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

<IHC Audit Letter draft FY24 Q4.docx>



RE: FY24 Q4 IHC Audit Letter Draft

From Christopher Boedeker <christopherb@johnsoncountytexas.org>

Date Mon 21-Oct-24 8:10 AM

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

Cc Susan Rossee <srossee@johnsoncountytexas.org>

There are no objections or comments 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: Monday, October 21, 2024 8:00 AM

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

Cc: Susan Rossee <srossee@johnsoncountytexas.org>

Subject: FY24 Q4 IHC Audit Letter Draft

Sheriff King, Judge Boedecker,

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

October 17, 2024

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

RE: Auditor's Report – FY24 Q4 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 September 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 September 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



RE: FY24 Q4 Boat Reg. Audit Letter Draft

From Nelda K. Morris <Nelda@johnsoncountytexas.org>

Date Thu 31-Oct-24 7:56 AM

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: Wednesday, October 30, 2024 3:33 PM

To: Scott Porter <ScottP@johnsoncountytexas.org>

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

Subject: FY24 Q4 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

October 24th, 2024

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

RE: Auditor's Report – FY24 Q4 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 September 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



Outlook

Re: FY24 Q4 DC Registry Audit Letter Draft (Findings)

From David R. Lloyd <dlloyd@johnsoncountytexas.org>**Date** Thu 31-Oct-24 10:04 AM**To** Audit-Letters <audit-letters@johnsoncountytexas.org>**Cc** Chris Taylor <ctaylor@johnsoncountytexas.org>; Sady Whitley <swhitley@johnsoncountytexas.org>; Dwight Crowe <dwrightc@johnsoncountytexas.org>

Dear Mr. Watson:

I would like to express my appreciation for your prompt and thorough review of Audit Report, FY24 Q4 Registry 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

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From: Audit-Letters <audit-letters@johnsoncountytexas.org>**Sent:** Thursday, October 31, 2024 10:59:28 AM**To:** David R. Lloyd <dlloyd@johnsoncountytexas.org>**Cc:** Chris Taylor <ctaylor@johnsoncountytexas.org>; Sady Whitley <swhitley@johnsoncountytexas.org>; Dwight Crowe <dwrightc@johnsoncountytexas.org>**Subject:** FY24 Q4 DC Registry Audit Letter Draft (Findings)

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

October 24th, 2024

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

RE: Auditor's Report – FY24 Q4 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 July through September 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 September 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

1. Three checks for case number DC-T201900272 were not sent to the entity identified in the Court Order. The Court Order specifies that the disbursement should go to the Johnson County Tax Office, yet the checks were sent to the individual taxing entities that were named in the Court Order. Checks numbered 7274 through 7276 for a combined total of \$1,631.67 were sent to Alvarado ISD, Hill College, and the Johnson County Treasurer.
2. Three Registry accounts on case number DC-C202200496 were transferred to investment on September 10, 2024 without a matching investment account opened as of October 24, 2024. The three checks numbered 7325 through 7327 have a combined total of \$15,272.40.

Recommendations

1. Ensure that any court ordered payments are made as per the signed order and verified by a supervisor.
2. Ensure that any court ordered registry accounts are set up as soon as possible.

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