

## AGENDA PLACEMENT FORM

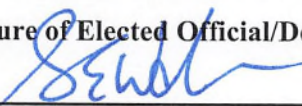
(Submission Deadline – Monday, 5:00 PM before Regular Court Meetings)

**Date:** 12-2-24

**Meeting Date:** 12-9-24

**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>
  <div style="color: red; font-weight: bold;">12-09-24</div>

**Description:**

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

1. Public Works
2. Tax Office, Annex
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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 \_\_\_\_\_

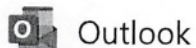
**Check All Departments That Have Been Notified:**

☐ 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 Cash Count Audit Letter Draft**

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**From** Jennifer VanderLaan <JenniferV@johnsoncountytexas.org>

**Date** Tue 26-Nov-24 9:34 AM

**To** Kathy Rice <krice@johnsoncountytexas.org>

**Cc** Julie Edmiston <jedmiston@johnsoncountytexas.org>

Approved, thank you

*Jennifer VanderLaan*

Director, C.F.M.

Johnson County Public Works

817-556-6380

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**From:** Kathy Rice <krice@johnsoncountytexas.org>

**Sent:** Tuesday, November 26, 2024 8:05 AM

**To:** Jennifer VanderLaan <JenniferV@johnsoncountytexas.org>

**Cc:** Julie Edmiston <jedmiston@johnsoncountytexas.org>

**Subject:** FY25 Q1 Cash Count 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](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

November 25<sup>th</sup>, 2024

Jennifer Vanderlaan  
Director, Public Works  
Johnson County  
2 N. Mill St.  
Cleburne, Texas 76033

RE: Auditor's Report – FY25 Q1 Cash Count of Public Works Office

Dear Ms. Vanderlaan,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Public Works Office tills as of November 25<sup>th</sup>, 2024. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, completing the cash log and reconciling the cash on hand to the receipt report.

### **Background**

The Johnson County Public Works Department accepts payments for development, license and septic permit applications, as well as plat associated fees, for properties in the unincorporated area of Johnson County. Public Works also processes various property complaints and other permissions that do not require a fee.

### **Scope**

To complete the regular audit procedures for the Public Works Office's 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 receipt journal from Community Development software matched the funds received.

## **Findings**

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

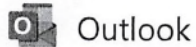
Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



Outlook

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

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**From** Nelda K. Morris <Nelda@johnsoncountytexas.org>  
**Date** Tue 26-Nov-24 1:26 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*

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**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Tuesday, November 26, 2024 8:04 AM  
**To:** Scott Porter <ScottP@johnsoncountytexas.org>  
**Cc:** Nelda K. Morris <Nelda@johnsoncountytexas.org>  
**Subject:** FY25 Q1 Cash Count Audit Letter Draft

Mr. Porter,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

P: 817-556-6305  
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

November 25<sup>th</sup>, 2024

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

RE: Auditor's Report – FY25 Q1 Cash Count - Cleburne Tax Office

Dear Mr. Porter,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of Johnson County Cleburne Tax Office cash drawers as of November 25<sup>th</sup>, 2024. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciled cash on hand to the receipt report.

### **Background**

The Tax Assessor-Collector assesses and collects ad valorem taxes for Johnson County and other taxing entities. Once the tax rates are set, the property tax statements are sent out yearly in October. Additionally, the Tax Office is tasked with collecting various taxes and fees related to motor vehicles, trailers, boats, beer and wine as well as liquor.

### **Scope**

To complete the regular audit procedures for the Tax Office's Cash Receipts for this period.



## Objective

The objective of our review was to determine whether

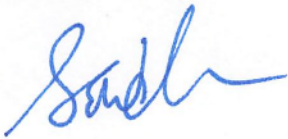
- Change funds and remittances were accurately recorded and properly reconciled to the respective accounts
- Change funds were used only to make change in connection with collections payable to the County and were not used to make loans, advances, or to cash checks or warrants of any kind
- Physical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

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager