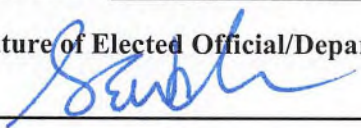


AGENDA PLACEMENT FORM

(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:


Court Decision: <small>This section to be completed by County Judge's Office</small>
 <div style="color: red; font-weight: bold; font-size: 1.2em;">12-09-24</div>

Description:

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

1. CSCD-Adult Probation
2. County Clerk - Recording
3. Justice of the Peace - 1
4. Public Works
5. Sheriffs Office - Commissary
6. Sheriffs Office - Inmate Trust
7. Sheriffs Office - LEOSE
8. Tax Office - Sales Tax

(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**



Outlook

RE: FY24 Q4 Audit Letter Draft

From Diane Crowe <dcrowe@johnsoncountytexas.org>
Date Tue 26-Nov-24 1:34 PM
To Audit-Letters <audit-letters@johnsoncountytexas.org>

Good afternoon Steve,

I agree with the review.

Thank you.
Diane

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Tuesday, November 26, 2024 1:15 PM
To: Diane Crowe <dcrowe@johnsoncountytexas.org>
Cc: Angela Bowman <abowman@johnsoncountytexas.org>
Subject: FY24 Q4 Audit Letter Draft

Ms. Crowe,

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

November 26th, 2024

Ms. Diane Crowe
Director, CSCD
Johnson and Somervell Counties
425 West Chambers
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q4 CSCD Adult Probation

Dear Ms. Crowe,

Summary

In accordance with Local Government Code, Sections 112 and 115, the Auditor's Office performed a review of the Community Supervision Correction Departments (CSCD), Correction Software Solutions (CSS) Bank Reconciliation, Receipt Reports and the Certified Payment Credit Card processor as well as the new CSS Credit Card reports for the period ending September 2024.

Background

Johnson County CSCD is a multi-district adult probation department that supervises offenders who are on court ordered community supervision in Johnson and Somervell Counties. The department has various specialized units, including Court Services, Bond, Substance Abuse and SAFPF, Sex Offender and Mental Health, and Community Service. Various fees and restitution payments are collected by the department.

Scope

Our review was limited to the examination of the CSCD Offices, CSS system reports and the bank reports for this period.

Objective

To accomplish this audit, we examined the CSS reconciliation reports and the daily deposit receipt documents, to the bank statement for this period. We ensured that funds collected were posted timely.

Findings

There are no material findings 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.

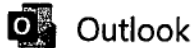
Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



RE: FY24 Q4 Recording Audit Letter Draft

From April Long <along@johnsoncountytexas.org>
Date Tue 26-Nov-24 10:33 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>

Approved



April Long

Johnson County Clerk
817-556-6323
along@johnsoncountytexas.org

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Monday, November 25, 2024 3:54 PM
To: April Long <along@johnsoncountytexas.org>
Cc: Sarah George <sgeorge@johnsoncountytexas.org>; Dwight Crowe <dwrightc@johnsoncountytexas.org>
Subject: FY24 Q4 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

November 25, 2024

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

RE: Auditor's Report – FY 24 Q4 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 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 Official Public Records Account's Kofile reports, disbursements, and bank reports for the quarter ended September 2024.

Objective

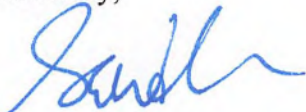
1. To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the Kofile reports matched the monthly workshop log of fees received.
2. Verified 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.

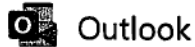
Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson
Johnson County Auditor

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



RE: FY24 Q4 JP1 Audit Letter Draft

From Brandy Wood <bwood@johnsoncountytexas.org>

Date Thu 21-Nov-24 1:45 PM

To Audit-Letters <audit-letters@johnsoncountytexas.org>; Ronald R. McBroom <rmcbroom@johnsoncountytexas.org>

Cc Sherron A. Beard <Sherron@johnsoncountytexas.org>

Judge McBroom approves.

Best Regards,

Brandy Wood

Chief Justice Court Clerk / Administrator, JP1

Johnson County

226 Featherston Street

Cleburne, TX 76033

Phone: (817) 556-6032

Fax: (817) 556-6198

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

Sent: Wednesday, November 6, 2024 2:23 PM

To: Ronald R. McBroom <rmcbroom@johnsoncountytexas.org>

Cc: Brandy Wood <bwood@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

Subject: FY24 Q4 JP1 Audit Letter Draft

Judge McBroom,

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

November 6, 2024

The Honorable Ronald McBroom
Justice of the Peace, Precinct One
Johnson County
226 Featherston St.
Cleburne, Texas 76033

Dear Judge McBroom,

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

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 One office for the quarter ending September 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-1 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.

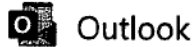
Thank you and your staff for your courtesy and cooperation shown during this audit.

Sincerely,



Steven Watson
Johnson County Auditor

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



Outlook

RE: FY24 Q4 Audit Letter Draft

From Jennifer VanderLaan <JenniferV@johnsoncountytexas.org>

Date Tue 26-Nov-24 11:06 AM

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

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

I agree, but the Subdivision regs have been more recently updated. Just noticed that.

Jennifer VanderLaan

Director, CFM

Johnson County Public Works

817-556-6380

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

Sent: Tuesday, November 26, 2024 10:48 AM

To: Jennifer VanderLaan <JenniferV@johnsoncountytexas.org>

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

Subject: FY24 Q4 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

November 26, 2024

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

RE: Auditor's Report – FY24 Q4 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 July through September 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 October 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 September 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 Q4 Commissary Audit Letter Draft

From Adam King <adam@johnsoncountytexas.org>
Date Mon 18-Nov-24 9:07 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>

OK to post.

AK

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Friday, November 15, 2024 1:51 PM
To: Adam King <adam@johnsoncountytexas.org>
Cc: Kristen Lesley <klesley@johnsoncountytexas.org>; Susan Rossee <srossee@johnsoncountytexas.org>
Subject: FY24 Q4 Commissary Audit Letter Draft

Sheriff King,

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

November 12, 2024

The Honorable Adam King
Sheriff
Johnson County
1102 E. Kilpatrick Ave
Cleburne, Texas 76031

RE: Auditor's Report – FY24 Q4 Sheriff's Office Commissary

Dear Sheriff King,

Summary

In accordance with Local Government Code, Section 351.0415, "Commissary Operation by Sheriff or Private Vendor", the Auditor's Office performed a review of the Inmate Commissary Account for the Fourth Quarter Fiscal Year 2024.

Background

The Johnson County Sheriff's Office operates a commissary in accordance with rules adopted by the Commission on Jail Standards. The Sheriff maintains commissary accounts, showing the amount of proceeds from the commissary operation and the amount and purpose of disbursements from the proceeds. Allowable expenditures are specified in Local Government Code 351.0415.

Scope

To complete the regular audit procedures for the Inmate Commissary account for the months of July, August and September 2024.

Objective

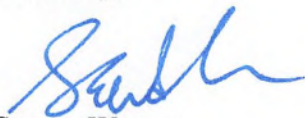
We verified the accuracy of the bank reconciliation report to the bank statement for the Commissary account. We examined various reports and their supporting documentation, ensured that funds collected from the Inmate Trust account matched the sales, including sales tax, and reviewed Commissary expenditures to ensure compliance with LGC 351.0415.

Findings

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

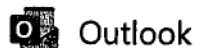
Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson
Johnson County Auditor

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



RE: FY24 Q4 Inmate Trust Audit Letter Draft

From Adam King <adam@johnsoncountytexas.org>
Date Mon 18-Nov-24 9:06 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>

OK to post.

AK

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Friday, November 15, 2024 1:53 PM
To: Adam King <adam@johnsoncountytexas.org>
Cc: Kristen Lesley <klesley@johnsoncountytexas.org>; Susan Rossee <srossee@johnsoncountytexas.org>
Subject: FY24 Q4 Inmate Trust Audit Letter Draft

Sheriff King,

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

November 12, 2024

The Honorable Adam King
Sheriff
Johnson County
1102 E. Kilpatrick Ave
Cleburne, Texas 76031

RE: Auditor's Report – FY24 Q4 Sheriff's Office Inmate Trust Acct.

Dear Sheriff King,

Summary

In accordance with Local Government Code, Section 351, the Auditor's Office performed a review of the Inmate Trust Account for the Fourth Quarter FY24, including months July, August and September 2024.

Background

The Sheriff's department takes possession of all money an inmate has on their person, upon custody, and credits the money to a trust account created for the inmate. The department may spend money from an inmate account on the written order of the inmate, or as required by law or policy.

Scope

To complete the regular audit procedures for the Inmate Trust account for the months of July, August and September 2024.

Objective

We verified the accuracy of the bank reconciliation, to the bank statement for the Inmate Trust checking account. We examined various reports and their supporting documentation. Reports included are from GTL and Lockdown software for inmate deposits, payment processing services, Kiosks, intake deposits and withdrawals for Debit Release cards, and Commissary usage. From the supporting documentation we ensured that funds collected and held in the Inmate Trust account balanced and that all Trust expenditures complied with Texas Government Code § 501.014 and Sec. 501.063.

Findings

There were no exceptions that would lead us to conclude that the balances, 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: Susan Rossee, Internal Auditor

cc: Kathy Rice, Audit Manager



Outlook

Re: FY24 Q4 LEOSE Audit Letter Draft

From Adam King <adam@johnsoncountytexas.org>**Date** Thu 21-Nov-24 9:58 AM**To** Audit-Letters <audit-letters@johnsoncountytexas.org>

Ok to post.

AK

Sent from my iPhone

On Nov 20, 2024, at 2:56 PM, Audit-Letters <audit-letters@johnsoncountytexas.org> wrote:

Sheriff King,

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

<SO - LEOSE Audit Letter FY24 Q4 Draft.docx>



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 20, 2024

The Honorable Adam King
Sheriff
Johnson County
1102 E. Kilpatrick Ave
Cleburne, Texas 76031

RE: Auditor's Report – FY24 Q4 Sheriff's Office LEOSE Account

Summary

In accordance with Local Government Code Section 115, the Auditor's Office performed a review of the Sheriff's Office LEOSE Account. To accomplish the audit, bank reconciliations and supporting documents, and receipts and related procedures were reviewed. We verified that funds collected had been accurately and timely disbursed.

Background

The purpose of the Law Enforcement Officer Standards and Education (LEOSE) Fund is to pay for continuing education of licensed peace officers, or training for full-time fully paid law enforcement support personnel. The account is funded by the state. The Sheriff must maintain a complete record of money received and spent. The county auditor has oversight of the funds and the account must be maintained in an official county depository.

Scope

This engagement examined the July, August and September 2024 LEOSE accounts, bank reconciliations and supporting documents. We reviewed related procedures, to verify that funds received had been accurately and timely disbursed.

Objective

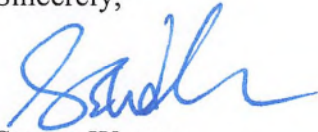
Compared any outstanding deposits and all un-cleared checks on the reconciliation reports, to the First Financial bank statements for July, August and September 2024.

Findings

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

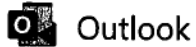
Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson
Johnson County Auditor

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



Outlook

RE: FY24 Q4 Sales Tax Audit Letter Draft

From Nelda K. Morris <Nelda@johnsoncountytexas.org>
Date Tue 26-Nov-24 8:06 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: Friday, November 22, 2024 9:17 AM
To: Scott Porter <ScottP@johnsoncountytexas.org>
Cc: Nelda K. Morris <Nelda@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>
Subject: FY24 Q4 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

November 19, 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 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 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 Department of Motor Vehicle (TDMV) reports, and bank reports for this period.

Objective

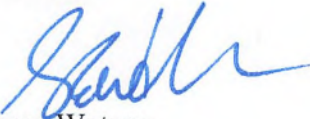
To accomplish this audit, we examined the QB reconciliation reports, daily deposit slips, and TDMV reports to the bank statement for this period. We ensured that funds collected on the QB deposit report matched the monthly TDMV report.

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