

AGENDA PLACEMENT FORM

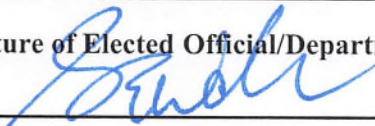
(Submission Deadline – Monday, 5:00 PM before Regular Court Meetings)

Date: 01/06/2025

Meeting Date: 01/13/2025

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>
 1-13-25

Description:

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

1. CSCD - Adult Probation
2. Commissioner 1 - Hamm Creek Park
3. Constable 1
4. Constable 2
5. Constable 3
6. County Attorney
7. County Clerk - Burleson
8. County Clerk Court - Guinn
9. County Clerk Recording

(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**

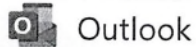
Approved in CC on 9/11/2023

AGENDA PLACEMENT FORM

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

Pg. 2

[illegible]



Outlook

RE: FY25 Q1 Cash Count Audit Letter Draft

From Diane Crowe <dcrowe@johnsoncountytexas.org>

Date Wed 11-Dec-24 11:49 AM

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

Good morning,

I approve for submission to Commissioners Court.

Thank you.

Diane

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

Sent: Wednesday, December 11, 2024 11:41 AM

To: Diane Crowe <dcrowe@johnsoncountytexas.org>

Cc: Angela Bowman <abowman@johnsoncountytexas.org>

Subject: FY25 Q1 Cash Count 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

December 11th, 2024

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

RE: Auditor's Report – FY25 Q1 Cash Count of CSCD Adult Probation

Dear Ms. Crowe,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Community Supervision Corrections Department (CSCD) tills as of December 11th, 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

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

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

Objective

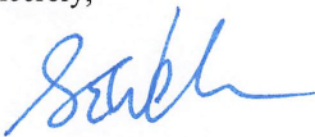
To accomplish this audit, we examined various reports and their supporting documentation; verified that collections made by cash, check and credit cards were accurate for this period; and ensured that funds collected on the receipt journal from the CSS software, matched the funds received.

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.

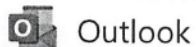
Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



Re: FY25 Q1 Hamm Creek Cash Count Audit Letter Draft

From Rick Bailey <rickb@johnsoncountytexas.org>

Date Fri 13-Dec-24 7:47 AM

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

Thank You' looks good

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

Sent: Friday, December 13, 2024 7:42:47 AM

To: Rick Bailey <rickb@johnsoncountytexas.org>

Cc: Keli Pack <kpack@johnsoncountytexas.org>

Subject: FY25 Q1 Hamm Creek Cash Count 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

December 12th, 2024

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

RE: Auditor's Report – FY25 Q1 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 December 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




FY25 Q1 Cash Count Audit Letter Draft

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

Date Fri 13-Dec-24 7:39 AM

To Matt Wylie <mwylie@johnsoncountytexas.org>

Cc Kathryn Keene <kkeene@johnsoncountytexas.org>

 1 attachment (35 KB)

FY25 Q1 Cash Count - Audit Letter - Constable #1.docx;

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

December 12th, 2024

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

RE: Auditor's Report – FY25 Q1 Cash Count of Constable One

Dear Constable Wylie,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Constable #1 Office till as of December 12th, 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 primary mission of Johnson County's Constable Office Precinct One 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 Constable's Cash Receipts for this period.

Objective

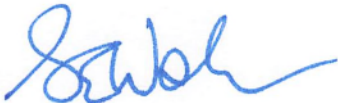
To accomplish this audit, we examined various reports and their supporting documentation and verified collections made by cash, check and credit cards were accurate for this period. We ensured funds collected on the receipt journal from Odyssey matched the funds received.

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.

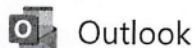
Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



Outlook

Re: FY25 Q1 Cash Count Audit Letter Draft

From Adam S. Crawford <AdamC@johnsoncountytexas.org>
Date Tue 10-Dec-24 11:03 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>
Cc Melyn M. Thompson <Melyn@johnsoncountytexas.org>

Looks good to me.

Thanks and Stay Safe,

Adam S. Crawford

Texas Constable
Burleson Sub-Courthouse
247 Elk Drive, Room 209
Burleson, Texas 76028-5645
Office (817) 202-2967



[Johnson County Website, Constable Pct. Two](#)

[Johnson County Civil Paper Status Search](#)

[Johnson County Constable Fees](#)

[Johnson County Address Records - Searchable Map](#)

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Monday, December 9, 2024 1:10 PM
To: Adam S. Crawford <AdamC@johnsoncountytexas.org>
Cc: Melyn M. Thompson <Melyn@johnsoncountytexas.org>
Subject: FY25 Q1 Cash Count Audit Letter Draft

Constable Crawford,

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

December 9th, 2024

The Honorable Adam Crawford
Constable, Precinct Two
Johnson County
247 Elk Dr.
Burleson, Texas 76028

RE: Auditor's Report – FY25 Q1 Cash Count of Constable Precinct Two

Dear Constable Crawford,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Constable Precinct Two Office cash drawers as of December 9th, 2024. To accomplish the audit, the auditor, alongside the clerk, manually counted the cash on hand in the drawer, completing the cash log and reconciling the cash on hand to the receipt report.

Background

The primary mission of Johnson County Constable Office Precinct Two, 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 procedure for the Constable's Cash Receipts for this period.

Objective

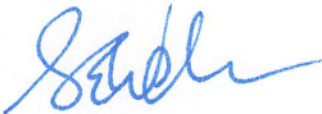
To accomplish this audit, we examined various reports and their supporting documentation and verified collections made by cash, check and credit cards were accurate for this period. We ensured funds collected on the receipt journal from Odyssey matched the funds received.

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: FY25 Q1 Cash Count Audit Letter Draft

From Steven C. Williams <Steven.Williams@johnsoncountytexas.org>
Date Mon 16-Dec-24 9:29 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>
Cc Jennifer Cagle <jcagle@johnsoncountytexas.org>

Looks good to me. Thanks.

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: Friday, December 6, 2024 11:05 AM
To: Steven C. Williams <Steven.Williams@johnsoncountytexas.org>
Cc: Jennifer Cagle <jcagle@johnsoncountytexas.org>
Subject: FY25 Q1 Cash Count 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

December 5th, 2024

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

RE: Auditor's Report – FY25 Q1 Cash Count of Constable Three

Dear Constable Williams,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Constable Precinct Three Office till as of December 5th, 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 primary mission of Johnson County's Constable Office Precinct Three 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 procedure for the Constable's Cash Receipts for this period.

Objective

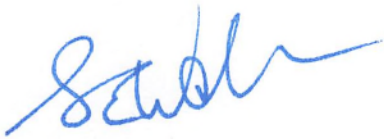
To accomplish this audit, we examined various reports and their supporting documentation and verified collections made by cash, check and credit cards were accurate for this period. We ensured funds collected on the receipt journal from Odyssey matched the funds received.

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: FY25 Q1 Cash Count Audit Letter Draft

From Bill Moore <BillM@johnsoncountytexas.org>
Date Thu 12-Dec-24 7:48 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>
Cc Amy Pardo <AmyP@johnsoncountytexas.org>

I approve of the letter.

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, December 11, 2024 10:15 AM
To: Bill Moore <BillM@johnsoncountytexas.org>
Cc: Amy Pardo <AmyP@johnsoncountytexas.org>
Subject: FY25 Q1 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

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

December 10th, 2024

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

RE: Auditor's Report – FY25 Q1 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 December 10th, 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

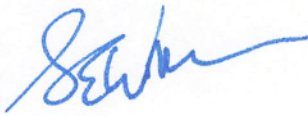
To accomplish this audit, we examined various reports and their supporting documentation; verified that collections made by cash, check and credit cards were accurate for this period; and ensured that funds collected on the systems receipt journal matched the actual funds received.

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,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



Outlook

RE: FY25 Q1 Burleson's Cash Count Audit Letter Draft

From April Long <along@johnsoncountytexas.org>
Date Mon 09-Dec-24 1:14 PM
To Audit-Letters <audit-letters@johnsoncountytexas.org>
Cc Sarah George <sgeorge@johnsoncountytexas.org>

Approved.



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

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Monday, December 9, 2024 1:04 PM
To: April Long <along@johnsoncountytexas.org>
Cc: Sarah George <sgeorge@johnsoncountytexas.org>
Subject: FY25 Q1 Burleson's 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

December 9th, 2024

The Honorable April Long
County Clerk
Johnson County
247 Elk Dr. Ste. 107
Burleson, Texas 76028

RE: Auditor's Report – FY25 Q1 Cash Count Burleson County Clerk's 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 cash drawers as of December 9th, 2024. To accomplish the audit, the auditor, 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 County Clerk's Office serves as clerk and custodian of record 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 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.

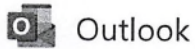
Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



Re: FY25 Q1 Cash Count Audit Letter Draft

From April Long <along@johnsoncountytexas.org>
Date Wed 11-Dec-24 10:39 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>

Approved

Sent via the Samsung Galaxy S22 Ultra 5G, an AT&T 5G smartphone
Get [Outlook for Android](#)

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Wednesday, December 11, 2024 10:22:32 AM
To: April Long <along@johnsoncountytexas.org>
Cc: Sarah George <sgeorge@johnsoncountytexas.org>
Subject: FY25 Q1 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

December 10th, 2024

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

RE: Auditor's Report – FY25 Q1 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 December 10th, 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

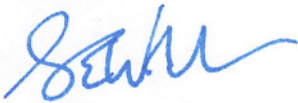
To accomplish this audit, we examined various reports and their supporting documentation; verified that collections made by cash, check and credit cards were accurate for this period; and ensured that funds collected on the systems receipt journal matched the actual funds received.

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.

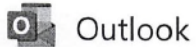
Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



Outlook

RE: FY25 Q1 Cash Count Audit Letter Draft

From April Long <along@johnsoncountytexas.org>**Date** Wed 04-Dec-24 2:44 PM**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:** Wednesday, December 4, 2024 1:03 PM**To:** April Long <along@johnsoncountytexas.org>**Cc:** Sarah George <sgeorge@johnsoncountytexas.org>**Subject:** FY25 Q1 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

December 4th, 2024

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

RE: Auditor's Report – FY25 Q1 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 December 4th, 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

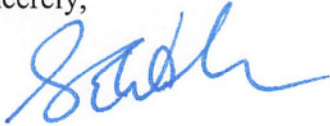
To accomplish this audit, we examined various reports and their supporting documentation; verified that collections made by cash, check and credit cards were accurate for this period; and ensured that funds collected on the systems receipt journal matched the actual funds received.

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.

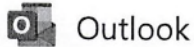
Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



Outlook

RE: FY25 Q1 Cash Count Audit Letter Draft

From David R. Lloyd <dlloyd@johnsoncountytexas.org>**Date** Wed 11-Dec-24 3:26 PM**To** Audit-Letters <audit-letters@johnsoncountytexas.org>**Cc** Kaylee Hill <khill@johnsoncountytexas.org>; Sally VanSlyke <svanslyke@johnsoncountytexas.org>; Alison Farquhar <afarquhar@johnsoncountytexas.org>

Dear Mr. Watson:

I would like to express my appreciation for your prompt and thorough review of the **Auditor's Report – FY 25 Q1 Cash Count – District Clerk's Office**. 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

From: Audit-Letters <audit-letters@johnsoncountytexas.org>**Sent:** Wednesday, December 11, 2024 10:20 AM**To:** David R. Lloyd <dlloyd@johnsoncountytexas.org>**Cc:** Sally VanSlyke <svanslyke@johnsoncountytexas.org>**Subject:** FY25 Q1 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

December 10th, 2024

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

RE: Auditor's Report – FY25 Q1 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 December 10th, 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

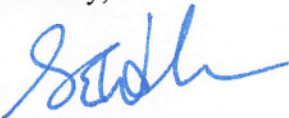
To accomplish this audit, we examined various reports and their supporting documentation; verified that collections made by cash, check and credit cards were accurate for this period; and ensured that funds collected on the systems receipt journal matched the actual funds received.

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.

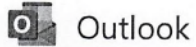
Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



Outlook

RE: FY25 Q1 Cash Count Audit Letter Draft

From Joy Adams <JoyceA@johnsoncountytexas.org>

Date Wed 11-Dec-24 1:12 PM

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

Approved.

Kindest Regards,

Joy Adams

Johnson County Elections Administrator



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

Sent: Wednesday, December 11, 2024 11:40 AM

To: Joy Adams <JoyceA@johnsoncountytexas.org>

Cc: Shauna Belloma <sbelloma@johnsoncountytexas.org>

Subject: FY25 Q1 Cash Count Audit Letter Draft

Ms. Adams,

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

December 11th, 2024

Joyce Adams
Elections Office
Johnson County
103 S. Walnut St.
Cleburne, Texas 76033

RE: Auditor's Report – FY25 Q1 Cash Count of the Elections Office

Dear Ms. Adams,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Elections Office till as of December 11th, 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 Elections Office conducts all of the voting, voting procedures, copies of voter rolls, and maps of voting areas in Johnson County. They also handle the reimbursement monies for the State Primaries and funds allocated to defray county registration expenses. This office is governed by the States Election Code Chapter 19.

Scope

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

Objective

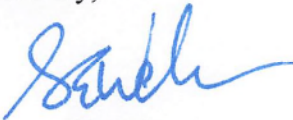
To accomplish this audit, we examined various reports and their supporting documentation, and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the manual receipts, matched the funds deposited.

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.

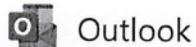
Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



Outlook

RE: FY25 Q1 Cash Count Audit Letter Draft

From Brandy Wood <bwood@johnsoncountytexas.org>**Date** Wed 11-Dec-24 2:19 PM**To** Audit-Letters <audit-letters@johnsoncountytexas.org>; Ronald R. McBroom <rmcbroom@johnsoncountytexas.org>

1 attachment (39 KB)

FY25 Q1 Cash Count - Audit Letter - JP #1.docx;

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, December 11, 2024 11:38 AM**To:** Ronald R. McBroom <rmcbroom@johnsoncountytexas.org>**Cc:** Brandy Wood <bwood@johnsoncountytexas.org>**Subject:** FY25 Q1 Cash Count 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

December 11th, 2024

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

RE: Auditor's Report – FY25 Q1 Cash Count of JP One

Dear Judge McBroom,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of three (3) tills at the JP's office, as of December 11th, 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 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.

Scope

To complete the regular audit procedures for JP 1 Cash Receipts for this period.

Objective

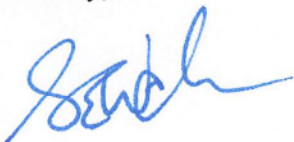
To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the systems receipt journal matched the actual funds received.

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.

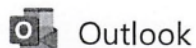
Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



Outlook

RE: FY25 Q1 Cash Count Audit Letter Draft

From Jeff Monk <JMonk@johnsoncountytexas.org>
Date Mon 09-Dec-24 1:42 PM
To Audit-Letters <audit-letters@johnsoncountytexas.org>
Cc Nikki Ashley <nashley@johnsoncountytexas.org>

Thank and all looks good and I agree.

Judge Monk

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Monday, December 9, 2024 1:02 PM
To: Jeff Monk <JMonk@johnsoncountytexas.org>
Cc: Nikki Ashley <nashley@johnsoncountytexas.org>
Subject: FY25 Q1 Cash Count Audit Letter Draft

Judge Monk,

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

December 9th, 2024

The Honorable Jeff Monk
Justice of the Peace, Precinct Two
Johnson County
247 Elk Dr. Ste. 107
Burleson, Texas 76028

RE: Auditor's Report – FY25 Q1 Cash Count of JP Two

Dear Judge Monk,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the cash drawers at the JP's office, as of December 9th, 2024. To accomplish the audit, the auditor, alongside the clerk, manually counted the cash on hand in each 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.

Scope

To complete the regular audit procedures for the Justice of the Peace Cash Receipts for this period.

Objective

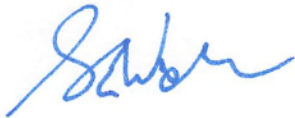
To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the systems receipt journal matched the actual funds received.

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.

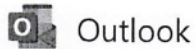
Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



RE: FY25 Q1 Cash Count Audit Letter Draft

From Andrew Nolan <anolan@johnsoncountytexas.org>
Date Fri 06-Dec-24 11:25 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>

I concur.

Thx,
ALN

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Friday, December 6, 2024 11:04 AM
To: Andrew Nolan <anolan@johnsoncountytexas.org>
Cc: Christina McClelland <cmcclelland@johnsoncountytexas.org>
Subject: FY25 Q1 Cash Count Audit Letter Draft

Judge Nolan,

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

December 5th, 2024

The Honorable Andrew Nolan
Justice of the Peace, Precinct Three
Johnson County
206 N. Baugh St.
Alvarado, Texas 76009

RE: Auditor's Report – FY25 Q1 Cash Count of JP Precinct Three

Dear Judge Nolan,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the cash drawers at the JP's office, as of December 5th, 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 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.

Scope

To complete the regular audit procedures for the Justice of the Peace Cash Receipts 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 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.

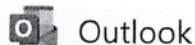
Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



Outlook

RE: FY25 Q1 - Juvenile Cash Count Audit Letter Draft

From Steve G. Gant <SteveG@johnsoncountytexas.org>
Date Thu 05-Dec-24 8:49 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>
Cc Ellen Peveto <epeveto@johnsoncountytexas.org>

I agree.

Thank you,

Steve Gant
Director/Chief Juvenile Probation Officer
Johnson County Juvenile Services
1102 East Kilpatrick, Suite C
Cleburne, Texas 76031
Phone: 817-556-6880
steveg@johnsoncountytexas.org

MISSION: To promote public safety, support victims' rights, and increase the accountability of youth and families while providing quality services and resources.

VISION: Youth and families living in a safe and successful community.

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From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Thursday, December 5, 2024 8:27 AM
To: Steve G. Gant <SteveG@johnsoncountytexas.org>
Cc: Ellen Peveto <epeveto@johnsoncountytexas.org>
Subject: FY25 Q1 - Juvenile Cash Count Audit Letter Draft

Mr. Gant,

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

December 4th, 2024

Mr. Steve Gant
Director of Juvenile Services
Johnson County
1102 E. Kilpatrick Ave, Suite C
Cleburne, Texas 76031

RE: Auditor's Report – FY25 Q1 Cash Count of Juvenile Services

Dear Mr. Gant,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Juvenile services till as of December 4th, 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 Juvenile Services is the agency designated to receive law enforcement reports of law violations defined either as delinquent conduct or conduct indicating a need for supervision allegedly committed by juveniles (children ages 10 through 16). The department collects various funds from probationers for both fines, fees, and restitution.

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 the JCMS-TX Juvenile 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.

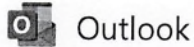
Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



Outlook

RE: FY25 Q1 - Alvarado Tax Office Cash Count Audit Letter Draft

From Nelda K. Morris <Nelda@johnsoncountytexas.org>
Date Fri 06-Dec-24 2:05 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

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Thursday, December 5, 2024 8:29 AM
To: Scott Porter <ScottP@johnsoncountytexas.org>
Cc: Nelda K. Morris <Nelda@johnsoncountytexas.org>
Subject: FY25 Q1 - Alvarado Tax Office 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

Thank you,

Kathy Rice
Audit Manager
Johnson County Auditor's Office
817-556-6953 x1618
KRice@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

December 4th, 2024

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

RE: Auditor's Report – FY25 Q1 Cash Count of the Alvarado 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 Alvarado Tax Office cash drawers as of December 4th, 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 procedure for the Tax Office's Cash Receipts 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 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 the office for this period were not, in all material respects, appropriately charged, remitted, and reported.

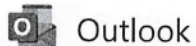
Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



Outlook

RE: FY25 Q1 Burleson Cash Count Audit Letter Draft

From Nelda K. Morris <Nelda@johnsoncountytexas.org>
Date Mon 16-Dec-24 10:00 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: Thursday, December 12, 2024 8:21 AM
To: Scott Porter <ScottP@johnsoncountytexas.org>
Cc: Nelda K. Morris <Nelda@johnsoncountytexas.org>
Subject: FY25 Q1 Burleson 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



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

December 11th, 2024

The Honorable J. Scott Porter
Tax Assessor-Collector
Johnson County
2 N. Mill Street
Cleburne, Texas 76033

RE: Auditor's Report – FY25 Q1 Cash Count of the Burleson 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 the Burleson Tax Office cash drawers as of December 11th, 2024. To accomplish the audit, the auditor, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciling 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

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 the office for this period were not, in all material respects, appropriately charged, remitted, and reported.

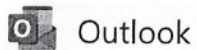
Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



RE: FY25 Q1 Cash Count Audit Letter Draft

From Kathy Blackwell <KathyB@johnsoncountytexas.org>
Date Fri 06-Dec-24 1:55 PM
To Audit-Letters <audit-letters@johnsoncountytexas.org>

I agree....thanks....

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Wednesday, December 4, 2024 11:59 AM
To: Kathy Blackwell <KathyB@johnsoncountytexas.org>
Cc: Melinda Horn <mhorn@johnsoncountytexas.org>
Subject: FY25 Q1 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

December 4th, 2024

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

RE: Auditor's Report – FY25 Q1 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 December 4th, 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