

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>


Description:

Acknowledgment of the Quarterly Report to Judges for Audits Completed
During the Quarter of July through September 2024 - Auditors Office

(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



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 17, 2024

Judge Sydney Hewlett, 18th District
Judge Tiffany Strother, 249th District
Judge William Bosworth, 413th District
Judge Christopher Boedeker, County Judge
Rick Bailey, Commissioner, Pct. 1
Kenny Howell, Commissioner, Pct. 2
Mike White, Commissioner, Pct. 3
Larry Woolley, Commissioner, Pct. 4

Honorable Judges and Commissioners:

The following audits were completed during the quarter of Jul. - Sep. '24.

<u>OFFICE</u>	<u>AUDIT PERIOD</u>	<u>AUDITOR COMPLETED</u>	<u>FINDINGS</u>
Adult Probation - CSCD	Apr.24-Jun.24	23-Jul-24	N
Constable 1	Apr.24-Jun.24	18-Jul-24	N
Constable 2	Apr.24-Jun.24	18-Jul-24	N
Constable 3	Apr.24-Jun.24	18-Jul-24	N
Constable 4	Apr.24-Jun.24	18-Jul-24	N
County & District Attorney Hot Check Collections	Apr.24-Jun.24	10-Jul-24	N
County Clerk Court Cash Bond	Apr.24-Jun.24	31-Jul-24	N
County Clerk Court Fines & Fees (General Fund)	Apr.24-Jun.24	11-Sep-24	N
County Clerk Recording	Apr.24-Jun.24	19-Aug-24	N
County Clerk Registry of Court	Apr.24-Jun.24	31-Jul-24	N
District Clerk Fines & Fees (General Fund)	Apr.24-Jun.24	19-Aug-24	Y
District Clerk General Registry of Court	Apr.24-Jun.24	01-Aug-24	N
District Clerk Jury Account	Apr.24-Jun.24	22-Aug-24	N
Elections	Apr.24-Jun.24	07-Aug-24	N
Hamm Creek	Apr.24-Jun.24	18-Jul-24	N
Indigent Health Care	Apr.24-Jun.24	08-Aug-24	N
Inventory / Fixed Assets (Annually)	2024	23-Aug-24	N
JP-1	Apr.24-Jun.24	18-Jul-24	N
JP-2	Apr.24-Jun.24	18-Jul-24	N

JP-3	Apr.24-Jun.24	18-Jul-24	N
JP-4	Apr.24-Jun.24	18-Jul-24	N
Juvenile Probation	Apr.24-Jun.24	07-Aug-24	N
Payroll - General	Apr.24-Jun.24	29-Aug-24	N
Postage	Apr.24-Jun.24	22-Aug-24	N
Public Works	Apr.24-Jun.24	27-Aug-24	N
Sheriff's Office - Fines, Bonds & Escrow Account	Apr.24-Jun.24	15-Jul-24	N
Sheriff's Office - Jail Inmate Trust and Commissary Accts	Apr.24-Jun.24	07-Aug-24	N
Sheriff's Office - LEOSE Account	Apr.24-Jun.24	14-Aug-24	N
Tax Office - Ad Valorem Account	Jan.24-Jun.24	30-Sep-24	N
Tax Office - Auto Registration	Jan.24-Jun.24	18-Sep-24	N
Tax Office - Boat Registration	Jan.24-Jun.24	19-Aug-24	N
Tax Office - Sales Tax	Jan.24-Jun.24	27-Aug-24	N
Treasurer	Jan.24-Jun.24	09-Aug-24	N
Treasurer - Bail Bond Collateral (Annual)	2024	25-Sep-24	N

NOTE: Findings description is as follows:

N = No findings/exceptions found

YES = Finding/exception found-see attached Audit Letter to the Department Head

Please do not hesitate to let me know if you have any questions.

Sincerely,



Steven E. Watson
Johnson County Auditor

klr

RE: FY24 Q3 District Clerk Filing Fee's Audit Letter Draft

David R. Lloyd <dlloyd@johnsoncountytexas.org>

Fri 23-Aug-24 11:07 AM

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

Cc: Chris Taylor <ctaylor@johnsoncountytexas.org>

Dear Mr. Watson:

I would like to express my appreciation for your prompt and thorough review of District Clerk's Audit Report, FY24 Q3 District Clerk Filing Fees Account. I agree with your findings, and I am pleased that the review was conducted with minimal impact on my staff.

Your audit team, working together with my Chief Financial Officer and Management Staff is to be commended for a job well done.

Respectfully,

David R. Lloyd
District Clerk
Johnson County, Texas
817-556-6305

From: David R. Lloyd <dlloyd@johnsoncountytexas.org>
Sent: Friday, August 23, 2024, 11:07 AM
To: David R. Lloyd <dlloyd@johnsoncountytexas.org>
Cc: Chris Taylor <ctaylor@johnsoncountytexas.org>
Subject: FY24 Q3 District Clerk Filing Fee's 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

August 19, 2024

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

RE: Auditor's Report – FY 24 Q3 District Clerk's Filing Fees Account

Dear Mr. Lloyd,

Summary

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the District Clerk's Filing Fees from April through June 2024.

Background

The District Clerk's Office is the official custodian of records, and is responsible for the care and safekeeping of all court records for the District Courts of Johnson County. It also maintains and manages the records and monies for court fees, custodial accounts which are invested for the benefit of many minor children, bail bond forfeitures and all tax lawsuits. The office also produces a substantial number of court documents including, but not limited to, civil citations, criminal warrants, criminal judgments and sentences and protective orders.

Scope

Our review was limited to the examination of the District Clerk's Filing Fees Account's Odyssey reports, disbursements, and bank reports for the quarter ended June 2024.

Objective

1. To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the receipt journal from Odyssey matched the monthly worksheet log of fees received.
2. We also ensured the accuracy of the disbursements, to various entities for fees collected, by matching Odyssey receipt journals to Innoprise invoices.

Findings

For the period between April and June 2024, there were three occasions for which the originally submitted deposit documentation did not match the bank deposit. On April 4, 2024 a doubled charge for \$829.00 was included in the credit card report, and was not explained or corrected before the deposit report was submitted to the Treasurer's Office. On April 22, 2024 there were two different issues. The first is a \$270.00 double charge not explained or corrected before the deposit report was submitted to the Treasurer's Office. The second is a \$10.00 charge included in the credit card report but not included in the Odyssey deposit analysis. On June 20, 2024 a \$60.00 payment reversal due to a payment being applied to the case was not reapplied as a payment for the correct case, which led to a difference between the credit card report and the Odyssey deposit analysis.

Recommendations

We recommend that the reports are balanced daily before being submitted to the Treasurer's Office.

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