

AGENDA PLACEMENT FORM

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

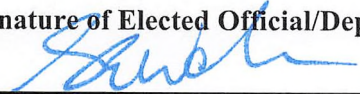
Date: 01/17/2025

Meeting Date: 01/27/2025

Submitted By: Steve Watson

Department: County Auditor

Signature of Elected Official/Department Head:



Court Decision:

This section to be completed by County Judge's Office



1-27-2025

Description:

Acknowledge the FY25 Q1 Audit Reports for the following list of Accts:

1. CSCD Adult Probation
2. County Clerk - Criminal Cash Bonds
3. County Clerk - Filing Fees
4. County Clerk - Recording
5. County Clerk - Registry
6. District Clerk - Filing Fees
7. Public Works

(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



RE: FY25 Q1 CSCD Audit Letter Draft

From Diane Crowe <dcrowe@johnsoncountytexas.org>
Date Tue 07-Jan-25 11:43 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>

Good morning Steve,

I agree with the findings of the audit.

Thank you.

Diane Crowe

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Tuesday, January 7, 2025 11:38 AM
To: Diane Crowe <dcrowe@johnsoncountytexas.org>
Cc: Angela Bowman <abowman@johnsoncountytexas.org>
Subject: FY25 Q1 CSCD 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

January 7th, 2025

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

RE: Auditor's Report – FY25 Q1 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 December 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: FY25 Q1 Cash Bonds Audit Letter Draft

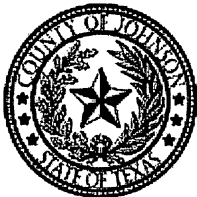
From April Long <along@johnsoncountytexas.org>
Date Mon 13-Jan-25 4:11 PM
To Audit-Letters <audit-letters@johnsoncountytexas.org>
Cc Sarah George <sgeorge@johnsoncountytexas.org>

Thank You.

Thank you,

April Long

Johnson County Clerk
(817)556-6323 ext. 2602



From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Monday, January 13, 2025 3:27 PM
To: April Long <along@johnsoncountytexas.org>
Cc: Sarah George <sgeorge@johnsoncountytexas.org>
Subject: FY25 Q1 Cash Bonds 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

January 13, 2025

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

RE: Auditor's Report – FY 25 Q1 County Clerk's Criminal Cash Bond Account

Dear Ms. Long,

Summary

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the County Clerk's Criminal Cash Bond Account from October through December 2024.

Background

The County Clerk's Office of Johnson County is a multi-purpose office with two main categories of responsibility.

The County Clerk Court Section's role is to accept the initial filings of cases, record all instruments filed in such cases, make the case available to the court as required, and to inform the parties of important actions in the case by issuing appropriate processes at the request of the parties or their attorney(s).

County Clerk Recording's role is to maintain the Official Public Records of the county, including Deed Records, Plats, Assumed Names, Livestock Marks & Brands. This office also records and makes available to qualified applicants, Birth, Death, and Marriage Records. Passports are also processed in this office.

Scope

Our review was limited to the examination of the County Clerk's Criminal Cash Bonds bank statements, disbursements, and Trust Owners account balances for the quarter ended December 2024.

Objective


1. To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the receipt journal from Odyssey matched the monthly worksheet log of fees received.
2. The accuracy of the bank reconciliation was confirmed by comparing the Odyssey Trust Account Owner's Report to the book balance on the bank reconciliation.
3. To ensure the liability account funds were properly disbursed, per Local Government Code 117, we verified that a signed Court Order authorized the payments.

Findings

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

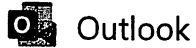
Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson
Johnson County Auditor

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

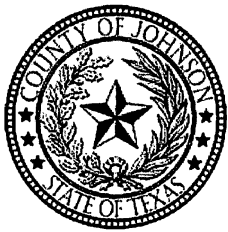


Outlook

RE: FY25 Q1 Filing Fees Audit Letter Draft

From April Long <along@johnsoncountytexas.org>
Date Tue 14-Jan-25 10:07 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>
Cc Sarah George <sgeorge@johnsoncountytexas.org>

Thank you.



April Long

Johnson County Clerk
817-556-6323 ext. 2602
along@johnsoncountytexas.org

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Tuesday, January 14, 2025 9:32 AM
To: April Long <along@johnsoncountytexas.org>
Cc: Sarah George <sgeorge@johnsoncountytexas.org>
Subject: FY25 Q1 Filing Fees 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

January 14, 2025

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

RE: Auditor's Report – FY25 Q1 County Clerk's Filing Fees Account

Dear Ms. Long,

Summary

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the County Clerk's Filing Fees from October through December 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 Filing Fee Account's, Odyssey reports, disbursements, and bank reports for the quarter ended December 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. To ensure the accuracy of the disbursements to various entities for fees collected, through matching Odyssey receipt journals to Innoprise 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.

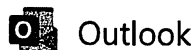
Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson
Johnson County Auditor

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



Re: FY25 Q1 Recording Audit Letter Draft

From April Long <along@johnsoncountytexas.org>
Date Thu 16-Jan-25 11:55 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>
Cc Sarah George <sgeorge@johnsoncountytexas.org>

Thank you.

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: Thursday, January 16, 2025 10:53:10 AM
To: April Long <along@johnsoncountytexas.org>
Cc: Sarah George <sgeorge@johnsoncountytexas.org>
Subject: FY25 Q1 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

January 16th, 2025

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

RE: Auditor's Report – FY 25 Q1 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 October through December 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 December 2024.

Objective

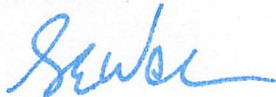
1. To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the Kofile reports matched the monthly workshop log of fees received.
2. Verified 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: FY25 Q1 Registry Account Audit Letter Draft

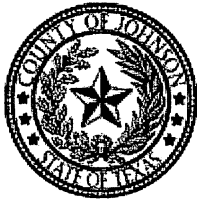
From April Long <along@johnsoncountytexas.org>
Date Mon 13-Jan-25 4:11 PM
To Audit-Letters <audit-letters@johnsoncountytexas.org>
Cc Sarah George <sgeorge@johnsoncountytexas.org>

Thank you.

Thank you,

April Long

Johnson County Clerk
(817)556-6323 ext. 2602



From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Monday, January 13, 2025 3:22 PM
To: April Long <along@johnsoncountytexas.org>
Cc: Sarah George <sgeorge@johnsoncountytexas.org>
Subject: FY25 Q1 Registry Account 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

January 13, 2025

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

RE: Auditor's Report – FY 25 Q1 County Clerk's Registry Account

Dear Ms. Long,

Summary

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the County Clerk's Registry of the Court from October through December 2024.

Background

The County Clerk's Office of Johnson County is a multi-purpose office with two main categories of responsibility.

The County Clerk Court Section's role is to accept the initial filings of cases, record all instruments filed in such cases, make the case available to the court as required, and to inform the parties of important actions in the case by issuing appropriate processes at the request of the parties or their attorney(s).

County Clerk Recording's role is to maintain the Official Public Records of the county, including Deed Records, Plats, Assumed Names, Livestock Marks & Brands. This office also records and makes available to qualified applicants, Birth, Death, and Marriage Records. Passports are also processed in this office.

Scope

Our review was limited to the examination of the County Clerk's Registry bank statements, disbursements, and Trust Owners account balances for the quarter ended December 2024.

Objective

1. To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the receipt journal from Odyssey matched the monthly worksheet log of fees received.
2. The accuracy of the bank reconciliation was confirmed by comparing the Odyssey Trust Account Owner's Report to the book balance on the bank reconciliation.
3. To ensure the liability account funds were properly disbursed, per Local Government Code 117, we verified that a signed Court Order authorized the payments.

Findings

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

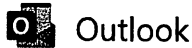
Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson
Johnson County Auditor

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



Outlook

RE: FY25 Q1 Filing Fees Audit Letter Draft

From David R. Lloyd <dlloyd@johnsoncountytexas.org>

Date Wed 15-Jan-25 11:34 AM

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

Cc Sally VanSlyke <svanslyke@johnsoncountytexas.org>; Alison Farquhar <afarquhar@johnsoncountytexas.org>; Kaylee Hill <khill@johnsoncountytexas.org>; Marya Garren <mgarren@johnsoncountytexas.org>

Dear Mr. Watson:

I would like to express my appreciation for your prompt and thorough review of District Clerk's Audit Report, FY25 Q1 District Clerk Filing Fee Account. I agree with your findings, and I am pleased that the review was conducted with minimal impact on my staff.

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

Respectfully,

David R. Lloyd
DISTRICT CLERK
Johnson County, Texas
817.556.6105

David R. Lloyd
DISTRICT CLERK
Johnson County, Texas
817.556.6105

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Wednesday, January 15, 2025 10:56 AM
To: David R. Lloyd <dlloyd@johnsoncountytexas.org>
Cc: Sally VanSlyke <svanslyke@johnsoncountytexas.org>
Subject: FY25 Q1 Filing Fees 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

January 14th, 2025

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

RE: Auditor's Report – FY 25 Q1 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 October through December 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 December 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

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: FY25 Q1 Public Works Audit Letter Draft

From Jennifer VanderLaan <JenniferV@johnsoncountytexas.org>

Date Thu 16-Jan-25 4:41 PM

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

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

Approved, thank you.

Jennifer VanderLaan

Director, C.F.M.

Johnson County Public Works

817-556-6380



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

Sent: Thursday, January 16, 2025 1:12 PM

To: Jennifer VanderLaan <JenniferV@johnsoncountytexas.org>

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

Subject: FY25 Q1 Public Works 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

January 16th, 2025

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

RE: Auditor's Report – FY25 Q1 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 October through December 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 December 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.

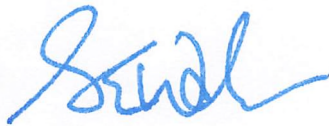
1. Court approved fee schedule
2. LGC 112 deposit timing
3. Narrative supplied by Public Works

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