

## AGENDA PLACEMENT FORM

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

**Date:** 02/03/2025

**Meeting Date:** 02/10/2025

**Submitted By:** Steve Watson

**Department:** County Auditor

**Signature of Elected Official/Department Head:**

*Steve Watson*

<b>Court Decision:</b> <small>This section to be completed by County Judge's Office</small>
 <div style="text-align: right; margin-top: 10px;"><b>2-10-25</b></div>

**Description:**

Acknowledge the FY25 Q2 Cash Count Audit Reports for the following Accts:

1. Constable 3
2. Constable 4
3. County Clerk - Recording
4. Tax Office - Alvarado
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- 

(May attach additional sheets if necessary)

**Person to Present:** Steve Watson

(Presenter must be present for the item unless the item is on the Consent Agenda)

**Supporting Documentation:** (check one)     ☒ PUBLIC     ☐ CONFIDENTIAL

(PUBLIC documentation may be made available to the public prior to the Meeting)

**Estimated Length of Presentation:** N/A minutes

**Session Requested:** (check one)

☐ Action Item    ☒ Consent    ☐ Workshop    ☐ Executive    ☐ Other \_\_\_\_\_

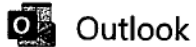
**Check All Departments That Have Been Notified:**

☐ County Attorney    ☐ IT    ☐ Purchasing    ☒ Auditor  
☐ Personnel    ☐ Public Works    ☐ Facilities Management

Other Department/Official (list) \_\_\_\_\_

**Please List All External Persons Who Need a Copy of Signed Documents  
In Your Submission Email**

Approved in CC on 9/11/2023



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**RE: FY25 Q2 Cash Count Audit Letter Draft**

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**From** Steven C. Williams <Steven.Williams@johnsoncountytexas.org>  
**Date** Wed 29-Jan-25 9:51 AM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Cc** Jennifer Cagle <jcagle@johnsoncountytexas.org>

Looks good to me. Thanks.

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Wednesday, January 29, 2025 9:48 AM  
**To:** Steven C. Williams <Steven.Williams@johnsoncountytexas.org>  
**Cc:** Jennifer Cagle <jcagle@johnsoncountytexas.org>  
**Subject:** FY25 Q2 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](mailto:swatson@johnsoncountytexas.org)



## JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

Telephone (817) 556-6305 ~ Fax (817) 556-6075

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

January 28<sup>th</sup>, 2025

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

RE: Auditor's Report – FY25 Q2 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 January 28<sup>th</sup>, 2025. 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



Outlook

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**RE: FY25 Q2 Cash Count Audit Letter Draft**

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**From** Troy L. Fuller <troy@johnsoncountytexas.org>**Date** Thu 30-Jan-25 1:49 PM**To** Audit-Letters <audit-letters@johnsoncountytexas.org>

I am receipt of the FY25 Q2 Audit letter and I am agreement with the listed no exceptions findings.

Thank you,

*Troy Fuller*



Constable, Precinct 4  
Johnson County  
2 N. Main St. Ste B6  
Cleburne, TX 76033  
817-556-6363 ext 1547  
817-556-6083 - Fax

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>**Sent:** Monday, January 27, 2025 3:19 PM**To:** Troy L. Fuller <troy@johnsoncountytexas.org>**Cc:** Brenda Tucker <btucker@johnsoncountytexas.org>**Subject:** FY25 Q2 Cash Count Audit Letter Draft

Constable Fuller,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

SW

**Steve Watson**  
Johnson County Auditor

P: 817-556-6305

E: [swatson@johnsoncountytexas.org](mailto:swatson@johnsoncountytexas.org)



## JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

Telephone (817) 556-6305 ~ Fax (817) 556-6075

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

January 27<sup>th</sup>, 2025

The Honorable Troy Fuller  
Constable, Precinct 4  
Johnson County  
2 N. Main St.  
Cleburne, Texas 76033

RE: Auditor's Report – FY25 Q2 Cash Count of Constable #4

Dear Constable Fuller,

### Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Constable Precinct Four Office cash drawer as of January 27<sup>th</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the cash drawer, 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 Four 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 Constables Cash Receipts for this period.

**Objective**

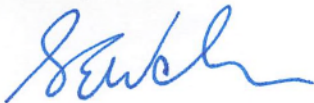
To accomplish this audit, we examined various reports and their supporting documentation and verified collections made by cash, check and credit cards were accurate for this period. We ensured funds collected on the receipt journal from Odyssey matched the funds received.

**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

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**Re: FY25 Q2 Recording Cash Count Audit Letter Draft**

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**From** April Long <along@johnsoncountytexas.org>  
**Date** Mon 27-Jan-25 8:44 PM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Cc** Sarah George <sgeorge@johnsoncountytexas.org>

Thank you for the report.

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

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**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Monday, January 27, 2025 3:03:07 PM  
**To:** April Long <along@johnsoncountytexas.org>  
**Cc:** Sarah George <sgeorge@johnsoncountytexas.org>  
**Subject:** FY25 Q2 Recording 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](mailto:swatson@johnsoncountytexas.org)



## JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

Telephone (817) 556-6305 ~ Fax (817) 556-6075

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

January 27<sup>th</sup>, 2025

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

RE: Auditor's Report – FY25 Q2 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 January 27<sup>th</sup>, 2025. 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.

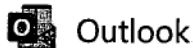
Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



Outlook

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**RE: FY25 Q2 Alvarado Cash Count Audit Letter Draft**

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**From** Nelda K. Morris <Nelda@johnsoncountytexas.org>  
**Date** Wed 29-Jan-25 3:56 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:** Monday, January 27, 2025 7:34 AM  
**To:** Scott Porter <ScottP@johnsoncountytexas.org>  
**Cc:** Nelda K. Morris <Nelda@johnsoncountytexas.org>  
**Subject:** FY25 Q2 Alvarado Cash Count Audit Letter Draft

Mr. Porter,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

SW

**Steve Watson**  
Johnson County Auditor

P: 817-556-6305  
E: [swatson@johnsoncountytexas.org](mailto:swatson@johnsoncountytexas.org)



**JOHNSON COUNTY AUDITOR**  
JOHNSON COUNTY COURTHOUSE  
#2 N. MAIN  
CLEBURNE, TEXAS 76033  
Telephone (817) 556-6305 ~ Fax (817) 556-6075

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

January 24<sup>th</sup>, 2025

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

RE: Auditor's Report – FY25 Q2 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 January 24<sup>th</sup>, 2025. 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