

AGENDA PLACEMENT FORM

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

Date: 02/17/2025
Meeting Date: 02/24/2025
Submitted By: Steve Watson
Department: County Auditor
Signature of Elected Official/Department Head:

[Signature]

Court Decision: <small>This section to be completed by County Judge's Office</small>
 <div style="position: absolute; bottom: 10px; right: 10px; color: red; font-weight: bold;">2-24-25</div>

Description:

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

1. Justice of the Peace Three

(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 _____

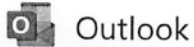
Check All Departments That Have Been Notified:

☐ 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



Outlook

RE: FY25 Q2 Cash Count Audit Letter Draft

From Andrew Nolan <anolan@johnsoncountytexas.org>
Date Thu 13-Feb-25 10:10 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>
Cc Christina McClelland <cmcclelland@johnsoncountytexas.org>

Got it. I agree.

Thank you,
Andy

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Wednesday, February 12, 2025 3:37 PM
To: Andrew Nolan <anolan@johnsoncountytexas.org>
Cc: Christina McClelland <cmcclelland@johnsoncountytexas.org>
Subject: Fw: FY25 Q2 Cash Count Audit Letter Draft

Judge Nolan,

No worries. I am forwarding it again.

Hopefully it gets through!

Thank you.
K.Rice

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Wednesday, February 12, 2025 12:46 PM
To: Audit-Letters <audit-letters@johnsoncountytexas.org>; Andrew Nolan <anolan@johnsoncountytexas.org>
Cc: Christina McClelland <cmcclelland@johnsoncountytexas.org>
Subject: Re: FY25 Q2 Cash Count Audit Letter Draft

Judge Nolan,

This is a follow-up on the below email.

Please respond with your comments and/or your approval.

Thank you,

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Wednesday, January 29, 2025 9:46:51 AM

To: Andrew Nolan <anolan@johnsoncountytexas.org>
Cc: Christina McClelland <cmcclelland@johnsoncountytexas.org>
Subject: FY25 Q2 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

January 28th, 2025

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

RE: Auditor's Report – FY25 Q2 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 January 28th, 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 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

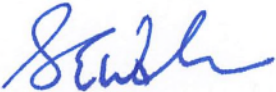
To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the systems receipt journal matched the actual funds received.

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