

AGENDA PLACEMENT FORM

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

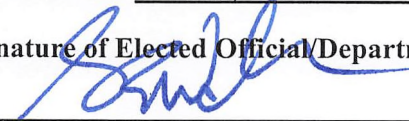
Date: 07/07/2025

Meeting Date: 07/14/2025

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



7-14-25

Description:

Acknowledgment of the Quarterly Report to Judges for Audits Completed
During the Quarter of April through June 2025 - 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

June 10, 2025

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 Apr. - Jun. '25.

<u>OFFICE</u>	<u>AUDIT PERIOD</u>	<u>AUDITOR COMPLETED</u>	<u>FINDINGS</u>
Adult Probation - CSCD	Jan.25-Mar.25	07-May-25	N
Constable 1	Jan.25-Mar.25	22-Apr-25	N
Constable 2	Jan.25-Mar.25	22-Apr-25	N
Constable 3	Jan.25-Mar.25	22-Apr-25	N
Constable 4	Jan.25-Mar.25	22-Apr-25	N
County & District Attorney Hot Check Collections	Jan.25-Mar.25	14-May-25	N
County Clerk Court Cash Bond	Jan.25-Mar.25	14-Apr-25	N
County Clerk Court Fines & Fees (General Fund)	Jan.25-Mar.25	15-Apr-25	N
County Clerk Recording	Jan.25-Mar.25	16-Apr-25	N
County Clerk Registry of Court	Jan.25-Mar.25	14-Apr-25	N
District Clerk Fines & Fees (General Fund)	Jan.25-Mar.25	22-Apr-25	N
District Clerk Registry of Court	Jan.25-Mar.25	14-Apr-25	N
District Clerk Jury Account	Jan.25-Mar.25	01-May-25	N
Elections	Jan.25-Mar.25	09-Apr-25	N
Hamm Creek	Jan.25-Mar.25	09-Apr-25	N
Indigent Health Care	Jan.25-Mar.25	13-May-25	N
JP-1	Jan.25-Mar.25	14-Apr-25	N
JP-2	Jan.25-Mar.25	14-Apr-25	N

JP-3	Jan.25-Mar.25	14-Apr-25	N
JP-4	Jan.25-Mar.25	14-Apr-25	Y
Juvenile Probation	Jan.25-Mar.25	22-Apr-25	N
Payroll - General	Jan.25-Mar.25	14-May-25	N
Postage	Jan.25-Mar.25	24-Apr-25	N
Public Works	Jan.25-Mar.25	17-Apr-25	N
Sheriff's Office - Fines, Bonds & Escrow Account	Jan.25-Mar.25	20-May-25	N
Sheriff's Office - Jail Inmate Trust and Commissary Accts	Jan.25-Mar.25	08-May-25	N
Sheriff's Office - LEOSE Account	Jan.25-Mar.25	22-May-25	N
Tax Office - Ad Valorem Account	Jan.25-Mar.25	29-Apr-25	N
Tax Office - Auto Registration	Jan.25-Mar.25	29-Apr-25	N
Tax Office - Boat Registration	Jan.25-Mar.25	25-Apr-25	N
Tax Office - Sales Tax	Jan.25-Mar.25	28-Apr-25	N
Tax Office - Special Inventory (Annual)	2024/2025	05-Jun-25	N
Treasurer	Jan.25-Mar.25	05-May-25	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: FY25 Q2 JP 4 Audit Letter Draft - 1 Finding

From Robert Shaw <rsshaw@johnsoncountytexas.org>
Date Wed 16-Apr-25 11:13 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>

We concur with the finding ,incident occurred when Chief Clerk was out of the office and I failed to appoint / designate another clerk to conduct this task . steps have been taken to correct the issue going forward.

RSS

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Monday, April 14, 2025 3:32 PM
To: Robert Shaw <rsshaw@johnsoncountytexas.org>
Cc: Kathy M. Osier <kosier@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>
Subject: FY25 Q2 JP 4 Audit Letter Draft - 1 Finding

Judge Shaw,

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

April 14th, 2025

The Honorable Robert Shaw
Justice of the Peace, Precinct Four
Johnson County
2 North Main Street
Cleburne, Texas 76033

Dear Judge Shaw,

RE: Auditor's Report – FY25 Q2 JP Precinct Four

Summary

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Justice of the Peace, Precinct Four office for the quarter ending March 2025.

Background

The Justice of the Peace has original jurisdiction in criminal matters of misdemeanor cases punishable by fine only, and such other jurisdiction as may be provided by law. A JP may issue warrants for search and arrest, conduct preliminary hearings, administer oaths, and perform marriages. The court also functions as a small claims court in civil matters in which exclusive jurisdiction is not, in district or county court, and the amount in controversy does not exceed \$20,000. They also deal with matters concerning foreclosure of mortgages and enforcement of liens on personal property.

Scope

To accomplish this audit, we examined various reports and their supporting documentation for accuracy; verified that daily cash, check and credit card deposits match to their corresponding

daily collections report; ensured that all funds collected and due to others had been accurately disbursed; and mailed confirmation letters to randomly selected defendants requesting independent verification of payments recorded by the JP-4 office for this time period.

Objective

We reviewed all collateral documents to ensure they were current, met statutory minimums, and were properly recorded.

Findings

Failure to meet Local Government Code 113.022 (a) A county officer or other person who receives money shall deposit the money with the county treasurer on or before the next regular business day after the date on which the money is received. If this deadline cannot be met, the officer or person must deposit the money, without exception, on or before the fifth business day after the day on which the money is received.

Recommendation

For JP4 to observe the Local Government Code 113.022 and make their departmental deposits within the time limits mandated by the state statute.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Steven Watson', with a stylized, flowing script.

Steven Watson
Johnson County Auditor

cc: Sherron Beard, Internal Auditor

cc: Kathy Rice, Audit Manager