

AGENDA PLACEMENT FORM

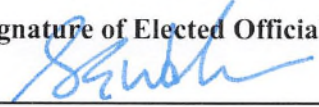
(Submission Deadline – Monday, 5:00 PM before Regular Court Meetings)

Date: 10/11/2024

Meeting Date: 10/14/2024

Submitted By: Steve Watson

Department: County Auditor

Signature of Elected Official/Department Head:


<p>Court Decision: This section to be completed by County Judge's Office</p>  <p align="center">10-15-24</p>

Description:

Acknowledge the FY24 Q4 Cash Count Audit Reports for the following Accts:

1. Constable One
2. Juvenile
3. Public Works
4. S.O. Jail Bonding & Commissary
5. Tax Office Cleburne

(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**

RE: FY24 Q4 Cash Count Audit Letter Draft

Matt Wylie <mwylie@johnsoncountytexas.org>

Fri 13-Sep-24 2:57 PM

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

Cc: Jerri King <jking@johnsoncountytexas.org>

I approve. Thank you.

*Matt Wylie*

Constable, Precinct One
Johnson County
3390 FM. 1434
Cleburne, Texas 76033
817.556.6163
817.556.6868

[Civil Paper Lookup](#)[Constable Pct.1 Website](#)[Certified Payments Payment Options](#)**CONFIDENTIALITY NOTICE**

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

Sent: Friday, September 13, 2024 6:57 AM

To: Matt Wylie <mwylie@johnsoncountytexas.org>

Cc: Jerri King <jking@johnsoncountytexas.org>

Subject: FY24 Q4 Cash Count Audit Letter Draft

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@johnsoncountytx.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

September 12th, 2024

The Honorable Matt Wylie
Constable, Precinct One
Johnson County
3390 FM 1434
Cleburne, TX. 76033

RE: Auditor's Report – FY24 Q4 Cash Count of Constable #1

Dear Constable Wylie,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Constable #1 Office till as of September 12th, 2024. 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 One 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 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

RE: FY24 Q4 Juvenile Cash Count Audit Letter Draft

Steve G. Gant <SteveG@johnsoncountytexas.org>

Mon 16-Sep-24 2:59 PM

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

Cc: Ellen Peveto <epeveto@johnsoncountytexas.org>

I agree.

Thank you,

Steve Gant
Director/Chief Juvenile Probation Officer
Johnson County Juvenile Services
1102 East Kilpatrick, Suite C
Cleburne, Texas 76031
Phone: 817-556-6880
steveg@johnsoncountytexas.org

MISSION: To promote public safety, support victims' rights, and increase the accountability of youth and families while providing quality services and resources.

VISION: Youth and families living in a safe and successful community.

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

Sent: Monday, September 16, 2024 2:40 PM

To: Steve G. Gant <SteveG@johnsoncountytexas.org>

Cc: Ellen Peveto <epeveto@johnsoncountytexas.org>

Subject: FY24 Q4 Juvenile Cash Count Audit Letter Draft

Mr. Gant,

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

September 13th, 2024

Mr. Steve Gant
Director of Juvenile Services
Johnson County
1102 E. Kilpatrick Ave, Suite C
Cleburne, Texas 76031

RE: Auditor's Report – FY24 Q4 Cash Count of Juvenile Services

Dear Mr. Gant,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Juvenile services till as of September 13th, 2024. 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 Johnson County Juvenile Services is the agency designated to receive law enforcement reports of law violations defined either as delinquent conduct or conduct indicating a need for supervision allegedly committed by juveniles (children ages 10 through 16). The department collects various funds from probationers for both fines, fees, and restitution.

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 receipt journal from the JCMS-TX Juvenile software 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



RE: FY24 Q4 Cash Count Audit Letter Draft

From Jennifer VanderLaan <JenniferV@johnsoncountytexas.org>
Date Mon 23-Sep-24 1:41 PM
To Audit-Letters <audit-letters@johnsoncountytexas.org>
Cc Julie Edmiston <jedmiston@johnsoncountytexas.org>

Thank you, I agree with the letter.

Jennifer VanderLaan
Director, C.F.M.
Johnson County Public Works
817-556-6380

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Thursday, September 19, 2024 2:27 PM
To: Jennifer VanderLaan <JenniferV@johnsoncountytexas.org>
Cc: Julie Edmiston <jedmiston@johnsoncountytexas.org>
Subject: FY24 Q4 Cash Count 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

September 19th, 2024

Jennifer Vanderlaan
Director, Public Works
Johnson County
2 N. Mill St.
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q4 Cash Count of Public Works Office

Dear Ms. Vanderlaan,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Public Works Office tills as of September 19th, 2024. 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 Johnson County Public Works Department accepts payments for development, license and septic permit applications, as well as plat associated fees, for properties in the unincorporated area of Johnson County. Public Works also processes various property complaints and other permissions that do not require a fee.

Scope

To complete the regular audit procedures for the Public Works Office's 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 receipt journal from Community Development software 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.

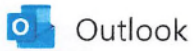
Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



RE: FY24 Q4 Bonding & Commissary Cash Count Audit Letter Draft

From Adam King <adam@johnsoncountytexas.org>
Date Mon 23-Sep-24 9:59 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>

OK to post

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Monday, September 16, 2024 2:47 PM
To: Adam King <adam@johnsoncountytexas.org>
Cc: Kristen Lesley <klesley@johnsoncountytexas.org>
Subject: FY24 Q4 Bonding & Commissary Cash Count Audit Letter Draft

Sheriff King,

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

September 13th, 2024

The Honorable Adam King
Sheriff
Johnson County
1102 E. Kilpatrick
Cleburne, Texas 76031

RE: Auditor's Report – FY24 Q4 Cash Count of Jail Bonding and Commissary

Dear Sheriff King,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Jail Bonding & Commissary tills as of September 13th, 2024. 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 Johnson County Jail receives funds both for cash bonds and for inmates use of commissary services.

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 receipt journal from the Jail software 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



RE: FY24 Q4 Cash Count Audit Letter Draft

From Nelda K. Morris <Nelda@johnsoncountytexas.org>
Date Thu 19-Sep-24 2:35 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: Thursday, September 19, 2024 2:28 PM
To: Scott Porter <ScottP@johnsoncountytexas.org>
Cc: Nelda K. Morris <Nelda@johnsoncountytexas.org>
Subject: FY24 Q4 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



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

September 19th, 2024

The Honorable J. Scott Porter
Tax Assessor-Collector
Johnson County
2 N. Mill Street
Cleburne, Texas 76031

RE: Auditor's Report – FY24 Q4 Cash Count - Cleburne 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 Johnson County Cleburne Tax Office cash drawers as of September 19th, 2024. 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 procedures for the Tax Office's Cash Receipts for this period.

Objective

The objective of our review was to determine whether

- Change funds and remittances were accurately recorded and properly reconciled to the respective accounts
- Change funds were used only to make change in connection with collections payable to the County and were not used to make loans, advances, or to cash checks or warrants of any kind
- Physical safeguards were in place to protect County funds

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