

AGENDA PLACEMENT FORM

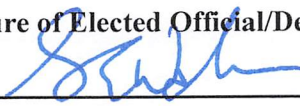
(Submission Deadline – Monday, 5:00 PM before Regular Court Meetings)

Date: 12/1/2023


Meeting Date: 01-08-2024

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



January 8, 2024

Description:
Acknowledge and Approve the Audit Report for FY23 Q4 CSCD Adult Probation

(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) CSCD Adult Probation

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



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

November 15th, 2023

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

Filed For Record 10:31 AM

JAN 09 2024

RE: Auditor's Report – FY23 Q4 CSCD Adult Probation

April Long
County Clerk, Johnson County Texas
BY April Long DEPUTY

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 September 2023.

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 SAFFP, 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.

Observation

In reviewing the CSS reports and processes we found a rolling adjustment made to balance the bank reconciliation. We reviewed our analysis with the CSCD staff and discussed the process to clear the items.

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,

A handwritten signature in black ink, appearing to read 'S. Watson', with a long horizontal flourish extending to the right.

Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



JOHNSON AND SOMERVELL COUNTIES COMMUNITY
SUPERVISION
AND CORRECTIONS DEPARTMENT

425 West Chambers
Cleburne, Texas 76033
(817) 556-6110
Fax (817) 556-6113

Diane Crowe
Director

December 5, 2023

Mr. Steve Watson
Johnson County Auditor
2 N Main Street
Cleburne, Texas 76033

RE: Auditor's Report—FY23 Q4 CSCD Adult Probation

Dear Mr. Watson,

Thank you for providing our office with the FY23 Q4 Auditor's report. The report was thorough and the observations provided insight into how the findings were compiled. I agree with the findings and I welcome the feedback.

Our bookkeeper and management staff appreciate the collaborative effort with your audit staff. We look forward to continuing to work as a team with your office in order to complete needed audits in the future.

Respectfully,

Diane Crowe
Director
Johnson County, Texas

RE: FY23 Q4 CSCD Adult Probation Audit Letter Draft

Diane Crowe <dcrowe@johnsoncountytexas.org>

Tue 05-Dec-23 11:22 AM

To: Steven Watson <swatson@johnsoncountytexas.org>

Cc: Kathy Rice <krice@johnsoncountytexas.org>

Good morning,

I am agreeable to the draft. If I need to complete a written response, would you all have an example? I looked through the few items that were left from the past FY audits and didn't find anything other than the letters-- but only for the last fiscal year and when Mr. Ross was here.

Thanks.

Diane

From: Steven Watson <swatson@johnsoncountytexas.org>

Sent: Tuesday, December 5, 2023 11:06 AM

To: Diane Crowe <dcrowe@johnsoncountytexas.org>

Cc: Kathy Rice <krice@johnsoncountytexas.org>

Subject: FY23 Q4 CSCD Adult Probation Audit Letter Draft

Attached is a draft of a letter regarding your most recent audit. I sent a memo in April of 2023 highlighting the new process that I would have for this, which includes sending a draft for your review. When we agree on the draft, you may offer a written response to include when this goes to commissioners court. Please let me know if you have any questions!

sw

From: Kathy Rice <krice@johnsoncountytexas.org>

Sent: Wednesday, November 15, 2023 10:48 AM

To: Steven Watson <swatson@johnsoncountytexas.org>

Subject: FY23 Q4 CSCD Adult Probation Audit Letter Draft

Steve,

Attached is the approved draft of the audit letter for Adult Probation.

Thank you,

Kathy Rice

Audit Manager

Johnson County Auditor's Office

817-556-6953 x1618

KRice@JohnsonCountyTX.org