

**AGENDA PLACEMENT FORM**

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

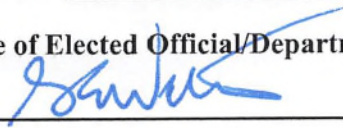
Date: 02/15/24

Meeting Date: 02/26/24


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



February 26, 2024

**Description:**

Acknowledge the Audit Report for FY23 Q3 & Q4 Sheriff's Office LEOSE Account

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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) Sheriff's Office

**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

January 2, 2024

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

RE: Auditor's Report – Sheriff's Office LEOSE Account FY23 QTR 3 and FY23 QTR 4

### **Summary**

In accordance with Local Government Code Section 115, the Auditor's Office performed a review of the Sheriff's Office LEOSE Account. To accomplish the audit, bank reconciliations and supporting documents, and receipts and related procedures were reviewed. We verified that funds collected had been accurately and timely disbursed.

### **Background**

The purpose of the Law Enforcement Officer Standards and Education (LEOSE) Fund is to pay for continuing education of licensed peace officers, or training for full-time fully paid law enforcement support personnel. The account is funded by the state. The Sheriff must maintain a complete record of money received and spent. The county auditor has oversight of the funds and the account must be maintained in an official county depository.

### **Scope**

This engagement examined the April through September 2023 LEOSE accounts, bank reconciliations and supporting documents. We reviewed related procedures, to verify that funds received had been accurately and timely disbursed.

## **Objective**

Compared any outstanding deposits and all un-cleared checks on the reconciliation reports, to the First Financial bank statements for April, May, June, July, August and September 2023.

## **Findings**

There were no exceptions that would lead us to conclude that the balances, collections and disbursements 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: Susan Rossee, Internal Auditor  
cc: Kathy Rice, Audit Manager

RE: LEOSE Audit Letter Draft - FY23 Q3 & Q4

Tara Raby <traby@johnsoncountytexas.org>

Wed 14-Feb-24 4:51 PM

To: Steven Watson <swatson@johnsoncountytexas.org>; Adam King <adam@johnsoncountytexas.org>

Cc: Kathy Rice <krice@johnsoncountytexas.org>

Good afternoon Steve-

Sheriff King is good with you proceeding with presenting this audit to Commissioner's Court.

Thank you,

*Tara Raby*

Johnson County Sheriff's Office Manager

1102 E Kilpatrick Ste A

Cleburne TX 76031

817-556-6058 ext. 3503

[traby@johnsoncountytexas.org](mailto:traby@johnsoncountytexas.org)



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**From:** Steven Watson <swatson@johnsoncountytexas.org>

**Sent:** Monday, February 5, 2024 8:11 AM

**To:** Adam King <adam@johnsoncountytexas.org>

**Cc:** Tara Raby <traby@johnsoncountytexas.org>; Kathy Rice <krice@johnsoncountytexas.org>

**Subject:** FW: LEOSE Audit Letter Draft - FY23 Q3 & Q4

Sherriff,

Attached is the draft of the letter regarding the 3<sup>rd</sup> and 4<sup>th</sup> Quarter LEOSE review. Please let me know if you have any questions and remember that you may respond for commissioners court record.

SW

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**From:** Kathy Rice <[krice@johnsoncountytexas.org](mailto:krice@johnsoncountytexas.org)>

**Sent:** Friday, January 12, 2024 3:53 PM

**To:** Steven Watson <[swatson@johnsoncountytexas.org](mailto:swatson@johnsoncountytexas.org)>

**Subject:** LEOSE Audit Letter Draft - FY23 Q3 & Q4

Steve,

Attached is the Draft Letter for this audit.

Please forward for approval.

*Thank you,*

*Kathy Rice*

*Audit Manager*

*Johnson County Auditor's Office*

*817-556-6953 x1618*

*[KRice@JohnsonCountyTX.org](mailto:KRice@JohnsonCountyTX.org)*