

AGENDA PLACEMENT FORM

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

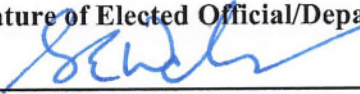
Date: 02/19/2024


Meeting Date: 02/26/2024

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> <div style="text-align: center;"><p>February 26, 2024</p></div>
--

Description:

Acknowledge the Audit Report for FY23 Q4 Juvenile Probation Department

(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) Juvenile 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 27, 2023

Jeremy Burrell
Director Juvenile Services
Johnson County
1102 E. Kilpatrick Avenue
Cleburne, Texas 76031

RE: Auditor's Report - Juvenile Probation July-September 2023

Dear Mr. Burrell,

Summary

In accordance with Chapter 115 of the Local Government Code, the Auditor's Office completed the regular quarterly audit procedures for the Juvenile Services Department for the time period ending September 2023.

Background

The Johnson County Juvenile Services supports victims' rights, promotes public safety, and works to increase the accountability of youth and their families while providing quality services and resources. Juvenile Services collects and disburses fees for Attorneys, Probation, Restitution, and Child Support.

In 2001, Johnson County established the (JJAEP) Juvenile Justice Alternative Education Program. This program serves 11 county school districts, and provides a separate educational setting, to ensure a safe environment for expelled students to receive educational services.

Scope

Our review was limited to the examination of various reports and their supporting documentation to verify the collections made by cash, check, and credit card were accurate for this period.

Objective

We ensured that funds collected on the receipt journal from JCMS, Texas Juvenile Information Center matched the monthly worksheet log of fees received. We examined bank reconciliations and their supporting documentation, reviewed a sample testing of receipts, voids and waivers and traced them to original receipts and court documents, and verified that funds collected and due to others had been accurately disbursed.

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 this audit.

Sincerely,



Steven Watson
Johnson County Auditor

cc: Sherron Beard, Internal Auditor
cc: Kathy Rice, Audit Manager

RE: FY23 Q4 Juvenile Audit Letter DraftJeremy Burrell <jburrell@johnsoncountytexas.org>

Mon 05-Feb-24 10:28 PM

To: Steven Watson <swatson@johnsoncountytexas.org>; Steve G. Gant <SteveG@johnsoncountytexas.org>Cc: Kathy Rice <krice@johnsoncountytexas.org>

Hi Steve,

I have no objections to the audit letter as presented.

Thank you,

Jeremy Burrell

Executive Director / Chief Juvenile Probation Officer

Johnson County Juvenile Services

1102 E. Kilpatrick, Suite C | Cleburne, Texas 76031

Phone: 817-556-6880 | Email: jburrell@johnsoncountytexas.org**VISION:** Youth and families living in a safe and successful community.**MISSION:** To promote public safety, support victim's rights, and increase the accountability of youth and families while providing quality services and resources.

Confidentiality Notice: The information in this email may be confidential and/or privileged. This email is intended to be reviewed by only the individual(s) or organization named above. If you are not the intended recipient or authorized representative of the intended recipient, you are hereby notified that any review, dissemination or copying of this email and its attachments, if any, of the information contained herein is prohibited. If you have received this email in error, please immediately notify the sender by return email and delete this email from your system.



From: Steven Watson <swatson@johnsoncountytexas.org>**Sent:** Monday, February 5, 2024 8:31 AM**To:** Jeremy Burrell <jburrell@johnsoncountytexas.org>; Steve G. Gant <SteveG@johnsoncountytexas.org>**Cc:** Kathy Rice <krice@johnsoncountytexas.org>**Subject:** FW: FY23 Q4 Juvenile Audit Letter Draft

Jeremy:

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:** Friday, February 2, 2024 2:25 PM**To:** Steven Watson <swatson@johnsoncountytexas.org>**Cc:** Sherron A. Beard <Sherron@johnsoncountytexas.org>**Subject:** FY23 Q4 Juvenile Audit Letter Draft

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*