

**AGENDA PLACEMENT FORM**

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

Date: 03/01/24

Meeting Date: 03/11/24

Submitted By: Steve Watson

Department: County Auditor

Signature of Elected Official/Department Head:



<b>Court Decision:</b> <small>This section to be completed by County Judge's Office</small>
 <b>March 11, 2024</b>

**Description:**

Acknowledge the Audit Report for FY24 Q1 CSCD Adult Probation 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) 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

January 31<sup>st</sup>, 2024

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

RE: Auditor's Report – FY24 Q1 CSCD Adult Probation

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 December 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,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager

**RE: FY24 Q1 CSCD Audit Letter Draft**

**Diane Crowe** <[dcrowe@johnsoncountytexas.org](mailto:dcrowe@johnsoncountytexas.org)>

Fri 01-Mar-24 9:19 AM

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

Kathy,

I am in agreement with the draft that was received by our office from the Auditors Office on this date regarding the audit of the CSCD.

Thank you.

Diane Crowe

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

**Sent:** Friday, March 1, 2024 9:15 AM

**To:** Diane Crowe <[dcrowe@johnsoncountytexas.org](mailto:dcrowe@johnsoncountytexas.org)>; Steven Watson <[swatson@johnsoncountytexas.org](mailto:swatson@johnsoncountytexas.org)>; Angela Bowman <[abowman@johnsoncountytexas.org](mailto:abowman@johnsoncountytexas.org)>

**Subject:** Re: FY24 Q1 CSCD Audit Letter Draft

Diane,

We need your approval of the draft in order to send to Commissioners Court.

Please send a approval letter, or replay to this email.

Thank You,

Kathy Rice

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**From:** Diane Crowe <[dcrowe@johnsoncountytexas.org](mailto:dcrowe@johnsoncountytexas.org)>

**Sent:** Friday, March 1, 2024 7:55 AM

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

**Subject:** RE: FY24 Q1 CSCD Audit Letter Draft

Thanks Steve and Kathy!

Diane

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

**Sent:** Friday, March 1, 2024 7:51 AM

**To:** Diane Crowe <[dcrowe@johnsoncountytexas.org](mailto:dcrowe@johnsoncountytexas.org)>

**Cc:** Anglea Bowman <[AngleaBowman@johnsoncountytexas.org](mailto:AngleaBowman@johnsoncountytexas.org)>; Kathy Rice <[krice@johnsoncountytexas.org](mailto:krice@johnsoncountytexas.org)>

**Subject:** FW: FY24 Q1 CSCD Audit Letter Draft

Attached is the draft of the letter regarding the most recent CSCD review from my office. 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:** Thursday, February 8, 2024 1:15 PM

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

**Subject:** FY24 Q1 CSCD 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](mailto:KRice@JohnsonCountyTX.org)*