

**AGENDA PLACEMENT FORM**

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

Date: 03/07/24

Meeting Date: 03/25/24

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 25, 2024</b>

**Description:**

Acknowledge the Audit Report for FY24 Q1 Sheriff's Office Commissary

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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

March 6, 2024

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

RE: Auditor's Report – FY24 Q1 Sheriff's Office Commissary

Dear Sheriff King,

### **Summary**

In accordance with Local Government Code, Section 351.0415, "Commissary Operation by Sheriff or Private Vendor", the Auditor's Office performed a review of the Inmate Commissary Account for the First Quarter Fiscal Year 2024.

### **Background**

The Johnson County Sheriff's Office operates a commissary in accordance with rules adopted by the Commission on Jail Standards. The Sheriff maintains commissary accounts, showing the amount of proceeds from the commissary operation and the amount and purpose of disbursements from the proceeds. Allowable expenditures are specified in Local Government Code 351.0415.

### **Scope**

To complete the regular audit procedures for the Inmate Commissary account for the months of October, November and December 2023.

## **Objective**

We verified the accuracy of the bank reconciliation report to the bank statement for the Commissary account. We examined various reports and their supporting documentation, ensured that funds collected from the Inmate Trust account matched the sales, including sales tax, and reviewed Commissary expenditures to ensure compliance with LGC 351.0415.

## **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: Approval Needed - Commissary FY24 Q1**

David W. Blankenship <[dblankenship@johnsoncountytexas.org](mailto:dblankenship@johnsoncountytexas.org)>

Thu 07-Mar-24 12:51 PM

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

Cc: Kristen Lesley <[klesley@johnsoncountytexas.org](mailto:klesley@johnsoncountytexas.org)>; Adam King <[adam@johnsoncountytexas.org](mailto:adam@johnsoncountytexas.org)>

Thank you, we are proud of our Commissary staff and the outstanding job they do on a daily basis.

*Chief Deputy David Blankenship  
Johnson County Sheriff's Office  
1800 Ridgemar, Cleburne TX 76031  
Office: 817.556.6024  
Fax: 817.556.6098*

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

**Sent:** Thursday, March 7, 2024 9:10 AM

**To:** Adam King <[adam@johnsoncountytexas.org](mailto:adam@johnsoncountytexas.org)>; David W. Blankenship <[dblankenship@johnsoncountytexas.org](mailto:dblankenship@johnsoncountytexas.org)>; Kristen Lesley <[klesley@johnsoncountytexas.org](mailto:klesley@johnsoncountytexas.org)>

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

**Subject:** FW: Approval Needed - Commissary FY24 Q1

Here is a draft of the most recent commissary review. Please review and comment.

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

**Sent:** Thursday, March 7, 2024 8:32 AM

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

**Cc:** Susan Rossee <[srossee@johnsoncountytexas.org](mailto:srossee@johnsoncountytexas.org)>

**Subject:** Approval Needed - Commissary FY24 Q1

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)