

AGENDA PLACEMENT FORM

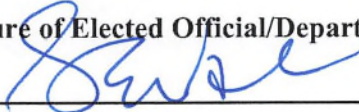
(Submission Deadline – Monday, 5:00 PM before Regular Court Meetings)


Date: 03/07/24

Meeting Date: 03/25/24

Submitted By: Steve Watson

Department: County Auditor

Signature of Elected Official/Department Head:


Court Decision: <small>This section to be completed by County Judge's Office</small>
 March 25, 2024

Description:

Acknowledge the Audit Report for FY24 Q1 Sheriff's Office Inmate Trust

(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 7, 2024

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

RE: Auditor's Report – FY24 Q1 Sheriff's Office Inmate Trust Acct.

Dear Sheriff King,

Summary

In accordance with Local Government Code, Section 351, the Auditor's Office performed a review of the Inmate Trust Account for the First Quarter of Fiscal Year 24, including months October, November and December 2023.

Background

The Sheriff's department takes possession of all money an inmate has on their person, upon custody, and credits the money to a trust account created for the inmate. The department may spend money from an inmate account on the written order of the inmate, or as required by law or policy.

Scope

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

Objective

We verified the accuracy of the bank reconciliation, to the bank statement for the Inmate Trust checking account. We examined various reports and their supporting documentation. Reports included are from GTL and Lockdown software for inmate deposits, payment processing services, Kiosks, intake deposits and withdrawals for Debit Release cards, and Commissary usage. From the supporting documentation we ensured that funds collected and held in the Inmate Trust account balanced and that all Trust expenditures complied with Texas Government Code § 501.014 and Sec. 501.063.

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 - Inmate Trust FY24 Q1

David W. Blankenship <dblankenship@johnsoncountytexas.org>

Thu 07-Mar-24 12:54 PM

To: Steven Watson <swatson@johnsoncountytexas.org>; Adam King <adam@johnsoncountytexas.org>; Kristen Lesley <klesley@johnsoncountytexas.org>
Cc: Kathy Rice <krice@johnsoncountytexas.org>

Thank you, it is good to see that both accounts were found with no exceptions.

Thank you again

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

From: Steven Watson <swatson@johnsoncountytexas.org>

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

To: Adam King <adam@johnsoncountytexas.org>; David W. Blankenship <dblankenship@johnsoncountytexas.org>; Kristen Lesley <klesley@johnsoncountytexas.org>

Cc: Kathy Rice <krice@johnsoncountytexas.org>

Subject: FW: Approval Needed - Inmate Trust FY24 Q1

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

SW

From: Kathy Rice <krice@johnsoncountytexas.org>

Sent: Thursday, March 7, 2024 8:29 AM

To: Steven Watson <swatson@johnsoncountytexas.org>

Cc: Susan Rossee <srossee@johnsoncountytexas.org>

Subject: Approval Needed - Inmate Trust 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