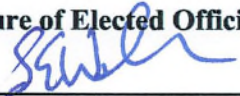


AGENDA PLACEMENT FORM

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

Date: 04/02/24
Meeting Date: 04/22/24
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



April 22, 2024

Description:

Acknowledge the Audit Report for FY24 Q2 CSCD Adult Probation Cash Count

(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

March 20th, 2024

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

RE: Auditor's Report – FY24 Q2 Cash Count of CSCD Adult Probation

Dear Ms. Crowe,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Community Supervision Corrections Department (CSCD) tills as of March 20th, 2024. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, completing the cash log and reconciling the cash on hand to the receipt report.

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

To complete the regular audit procedures for the CSCD Cash Receipts for this period.

Objective

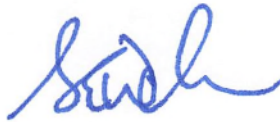
To accomplish this audit, we examined various reports and their supporting documentation; verified that collections made by cash, check and credit cards were accurate for this period; and ensured that funds collected on the receipt journal from the CSS software, matched the funds received.

Findings

There were no exceptions 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: Approval Needed - CSCD Cash Count FY24 Q2

Diane Crowe <dcrowe@johnsoncountytexas.org>

Tue 02-Apr-24 11:55 AM

To: Steven Watson <swatson@johnsoncountytexas.org>

Cc: Kathy Rice <krice@johnsoncountytexas.org>

 1 attachments (35 KB)

FY24 Q2 Cash Count - Audit Letter - CSCD.docx;

Steve,

I reviewed the cash count audit. Thank you for forwarding. I do not have any questions or concerns.

Thanks.

Diane

Sent from my iPhone

On Apr 2, 2024, at 11:33 AM, Steven Watson <swatson@johnsoncountytexas.org> wrote:

Diane,

Here is the Q2 cash count draft. Please review and respond.

sw

From: Kathy Rice <krice@johnsoncountytexas.org>
Sent: Thursday, March 21, 2024 2:19 PM
To: Steven Watson <swatson@johnsoncountytexas.org>
Subject: Approval Needed - CSCD Cash Count FY24 Q2

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*