



AGENDA PLACEMENT FORM

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

Date: 04/05/24
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 FY23 Q4 Sheriff's Office Commissary

(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

January 2, 2024

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

RE: Auditor's Report – FY23 QTR4 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 Fourth Quarter Fiscal Year 2023.

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 July, August and September 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

FW: Commissary Audit Letter Draft - FY23 Q4

Steven Watson <swatson@johnsoncountytexas.org>

Fri 05-Apr-24 8:40 AM

To: Kathy Rice <krice@johnsoncountytexas.org>

sw

From: Adam King <adam@johnsoncountytexas.org>
Sent: Friday, April 5, 2024 8:36 AM
To: Steven Watson <swatson@johnsoncountytexas.org>
Subject: Re: Commissary Audit Letter Draft - FY23 Q4

Thanks. OK to publish.

AK

Sent from my iPhone

On Apr 4, 2024, at 3:54 PM, Steven Watson <swatson@johnsoncountytexas.org> wrote:

Thank you all!

sw

From: Kristen Lesley <klesley@johnsoncountytexas.org>
Sent: Thursday, April 4, 2024 3:51 PM
To: Steven Watson <swatson@johnsoncountytexas.org>; Adam King <adam@johnsoncountytexas.org>; David W. Blankenship <dblankenship@johnsoncountytexas.org>
Cc: Kathy Rice <krice@johnsoncountytexas.org>; Kristen Lesley <klesley@johnsoncountytexas.org>
Subject: RE: Commissary Audit Letter Draft - FY23 Q4

Steve,

Sheriff King has acknowledged the commissary account audit letter and has approved for it to go to commissioners court. Sheriff King has initialed the attached draft.

Please let me know if you need anything further.

THANK YOU!
KRISTEN LESLEY

From: Steven Watson <swatson@johnsoncountytexas.org>
Sent: Thursday, April 4, 2024 3:22 PM
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: Commissary Audit Letter Draft - FY23 Q4

Following up on this one...

SW

From: Steven Watson
Sent: Monday, February 5, 2024 8:14 AM
To: Adam King <adam@johnsoncountytexas.org>
Cc: David W. Blankenship <dblankenship@johnsoncountytexas.org>; Kristen Lesley <klesley@johnsoncountytexas.org>
Subject: FW: Commissary Audit Letter Draft - FY23 Q4

Sherriff,

Attached is the draft of the letter regarding the 4th Quarter Commissary review. Please let me know if you have any questions and remember that you may respond for commissioners court record.

SW

From: Kathy Rice <krice@johnsoncountytexas.org>
Sent: Friday, January 12, 2024 3:54 PM
To: Steven Watson <swatson@johnsoncountytexas.org>
Subject: Commissary Audit Letter Draft - FY23 Q4

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*



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