

AGENDA PLACEMENT FORM

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

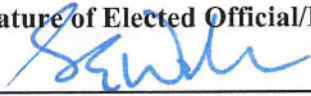
Date: 04/05/24

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 Escrow Account

(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 5, 2024

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

RE: Auditor's Report – Sheriff's Office Escrow Account FY23 Q4

Dear Sheriff King:

Summary

In accordance with Local Government Code Section 115, the Auditor's Office performed a review of the Sheriff's Office Escrow Account for the period ending September 2023.

Background

The Sheriff's Office is responsible for traffic control, investigating crimes, apprehending fugitives, running the county jail, emergency response calls (911), resolving disputes, executing warrants, security of the court's buildings, and the safety and security of the Judges. The Sheriff's Office assists other law enforcement agencies within the county.

Scope

Our review was limited to the examination of the Sheriff's Office Escrow ledger accounts, disbursements for the quarter ended September 2023. To accomplish the audit, we examined bank reconciliations and supporting documents; reviewed Odyssey receipts and related procedures; and verified that funds collected had been accurately and timely disbursed.

Objective

Compared bank reconciliations and supporting documents, and Odyssey receipts and related procedures were reviewed. All outstanding deposits and any un-cleared checks on the reconciliation reports were compared to the deposit reports, and to the First Financial bank statements for each month from July, August and September 2023.

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: FY23 Q4 SO Escrow Audit Letter Draft

Kristen Lesley <klesley@johnsoncountytexas.org>

Thu 04-Apr-24 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>

 1 attachments (248 KB)

Escrow Account.pdf;

Sheriff King has acknowledged the Escrow audit letter and has approved for it to go to Commissioners Court. Sheriff King has initialed the attached draft.

**THANK YOU!
KRISTEN LESLEY**

From: Steven Watson <swatson@johnsoncountytexas.org>**Sent:** Thursday, April 4, 2024 3:23 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: FY23 Q4 SO Escrow Audit Letter Draft

Following up on this again...

sw

From: Steven Watson**Sent:** Monday, February 5, 2024 8:25 AM**To:** Adam King <adam@johnsoncountytexas.org>**Cc:** David W. Blankenship <dblankenship@johnsoncountytexas.org>; Kristen Lesley <klesley@johnsoncountytexas.org>; Kathy Rice <krice@johnsoncountytexas.org>**Subject:** FW: FY23 Q4 SO Escrow Audit Letter Draft

Sherriff,

Attached is the draft of the letter regarding the 4th Escrow Account 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:** Thursday, February 1, 2024 1:35 PM**To:** Steven Watson <swatson@johnsoncountytexas.org>**Cc:** Susan Rossee <srossee@johnsoncountytexas.org>**Subject:** FY23 Q4 SO Escrow 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



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