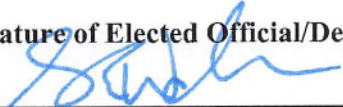


AGENDA PLACEMENT FORM

(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 Inmate Trust
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 2, 2024

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

RE: Auditor's Report – FY23 Q4 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 Fourth Quarter of Fiscal Year 23, including months July, August and September 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 July, August and September 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: Inmate Trust Audit Letter Draft - FY23 Q4

Kristen Lesley <klesley@johnsoncountytexas.org>

Thu 04-Apr-24 3:52 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 (228 KB)

Inmate Trust Account.pdf;

Sheriff King has acknowledged the Inmate Trust 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 3:25 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: Inmate Trust Audit Letter Draft - FY23 Q4

Following up again...

sw

From: Steven Watson

Sent: Monday, February 5, 2024 8:13 AM

To: Adam King <adam@johnsoncountytexas.org>

Cc: David W. Blankenship <dblankenship@johnsoncountytexas.org>; Kristen Lesley <klesley@johnsoncountytexas.org>

Subject: FW: Inmate Trust Audit Letter Draft - FY23 Q4

Sherriff,

Attached is the draft of the letter regarding the 4th Quarter Inmate Trust 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: inmate Trust 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



JOHNSON COUNTY AUDITOR
JOHNSON COUNTY COURTHOUSE
#2 N. MAIN
CLEBURNE, TEXAS 76033
Telephone (817) 556-6305 - Fax (817) 556-6075

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January 2, 2024

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Steven Watson
Johnson County Auditor

cc: Susan Rossee, Internal Auditor
cc: Kathy Rice, Audit Manager