

**AGENDA PLACEMENT FORM**

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

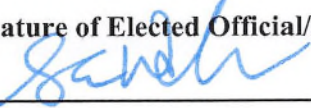
**Date:** 04/08/24

**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 Q1 Payroll - General Account

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(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) \_\_\_\_\_

**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 15<sup>th</sup>, 2024

Mr. Randy Gillespie  
Personnel Director  
Johnson County  
2 N. Main St.  
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q1 Payroll – General

Dear Mr. Gillespie,

### **Summary**

In accordance with Local Government Code, Sections 112 and 115, the Auditor's Office performed a review of transactions in the Kronos Payroll software (Kronos) for the Payroll Audit, for the period ending December, 2023.

### **Background**

The Personnel office organizes, maintains and secures each employee's records and documentation for the county. Services include, staffing and employment, training and development, compensation administration, employee services and benefits, along with processing the County's payroll on a bi-weekly basis, utilizing the Kronos.

### **Scope**

Our review was limited to the examination of the Kronos payroll register reports, for the same time period, matching pay period payroll recap & funding reports from the bi-weekly payroll.

## **Objective**

The objective of this audit was to compare reports from Kronos to the processed bi-weekly payroll reports for accuracy. We ran payroll register, vendor, and job change reports from Kronos. These reports and supporting documents were examined and verified for Medicare rates, FICA rates, retirement rates for both employee and county contributions, and payroll vendors paid. We also examined the personnel action forms (PAF's) for all new hires, position transfers and rate changes.

## **Findings**

There were no exceptions that would lead us to conclude that the salaries and vendors paid 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

LACY BRUTON  
PERSONNEL CLERK  
MAIN (817) 556-6350

DARLA MEDFORD  
HR GENERALIST/  
BENEFITS COORDINATOR  
(817) 556-6349

MICHAEL LEWIS  
WORKER'S COMP/  
SAFETY COORDINATOR  
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LAURA BAXTER  
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JOVELYN HERSICK  
PAYROLL ADMINISTRATOR  
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**JOHNSON COUNTY**  
RANDY GILLESPIE  
PERSONNEL DIRECTOR

April 8, 2024

Mr. Steve Watson  
County Auditor  
Johnson County  
2 N. Main St.  
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q1 Payroll - General

Dear Mr. Watson,

After reviewing the findings of the above indicated audit report, I am sending this letter to show my agreement with the audit findings. I appreciate you and your staff for providing this important County function.

Sincerely,

A handwritten signature in cursive script that reads "Randy Gillespie".

Randy Gillespie  
Personnel Director

cc: Laura Baxter, Personnel Assistant

2 NORTH MAIN STREET ROOM 215  
CLEBURNE, TEXAS 76033  
FAX (817) 556-6899


**RE: Payroll General - FY24 Q1 Audit Letter Draft**

Randy K. Gillespie <randyg@johnsoncountytexas.org>

Mon 08-Apr-24 11:09 AM

To: Audit-Letters <audit-letters@johnsoncountytexas.org>

Cc: Laura Baxter <laurab@johnsoncountytexas.org>

 1 attachments (206 KB)

Audit Report FY24 Q1 Payroll General Response.pdf;

Please see attached response.

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**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>

**Sent:** Monday, April 8, 2024 10:28 AM

**To:** Randy K. Gillespie <randyg@johnsoncountytexas.org>

**Cc:** Laura Baxter <laurab@johnsoncountytexas.org>

**Subject:** Payroll General - FY24 Q1 Audit Letter Draft

**Mr. Gillespie,**

Please review the attached draft letter for this audit.

If you agree with this letter, Reply with your approval.

Once approved, this will be submitted to Commissioners Court.

sw

**Steve Watson**

Johnson County Auditor

P: 817-556-6305

E: [swatson@johnsoncountytexas.org](mailto:swatson@johnsoncountytexas.org)