

**AGENDA PLACEMENT FORM**

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

Date: 06/03/2024

Meeting Date: 06/24/2024


Submitted By: Steve Watson

Department: County Auditor

Signature of Elected Official/Department Head:

*Steve Watson*

**Court Decision:**  
This section to be completed by County Judge's Office



**June 24, 2024**

**Description:**

Acknowledge the Audit Reports for the following list of Accounts for FY24 Q2:

- 1. S.O. Escrow Audit Letter
- 2. S.O. LEOSE Audit Letter
- 3. S.O. Indigent Health & Jail Medical Audit Letter
- 3. Payroll General Audit Letter

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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**

**RE: FY24 A2 S.O. Escrow Audit Letter Draft**

Adam King <adam@johnsoncountytexas.org>

Thu 23-May-24 10:47 AM

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

Approved

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

**Sent:** Wednesday, May 22, 2024 11:22 AM

**To:** Adam King <adam@johnsoncountytexas.org>

**Cc:** Tara Raby <traby@johnsoncountytexas.org>

**Subject:** FY24 A2 S.O. Escrow Audit Letter Draft

**Sheriff King,**

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.

Thank you,

sw

**Steve Watson**

Johnson County Auditor

P: 817-556-6305

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



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

May 21<sup>st</sup>, 2024

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

RE: Auditor's Report – FY 24 Q2 Sheriff's Office Escrow Account

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 March 2024.

### **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 March 2024. 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

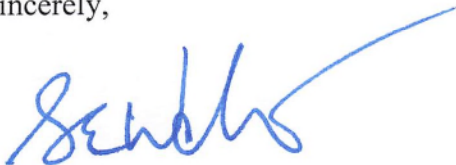
Compared bank reconciliations and supporting documents, and Odyssey receipts and related procedures were reviewed. All outstanding deposits and any un-cleared checks on the reconciliation reports were compared to the deposit reports, and to the First Financial bank statements for each month from January, February and March 2024.

## 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: FY24 Q2 LEOSE Audit Letter Draft**

Tara Raby <traby@johnsoncountytexas.org>

Fri 24-May-24 12:22 PM

To: Audit-Letters <audit-letters@johnsoncountytexas.org>; Adam King <adam@johnsoncountytexas.org>

Good afternoon-

Sheriff King approves this LEOSE Audit.

Thank you,

*Tara Raby*

Johnson County Sheriff's Office Manager

1102 E Kilpatrick Ste A

Cleburne TX 76031

817-556-6058 ext. 3503

[traby@johnsoncountytexas.org](mailto:traby@johnsoncountytexas.org)



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

**Sent:** Thursday, May 23, 2024 1:47 PM

**To:** Adam King <adam@johnsoncountytexas.org>

**Cc:** Tara Raby <traby@johnsoncountytexas.org>

**Subject:** FY24 Q2 LEOSE Audit Letter Draft

Sheriff King,

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.

Thank you,

sw

**Steve Watson**

Johnson County Auditor

P: 817-556-6305

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



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Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

May 23<sup>rd</sup>, 2024

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

RE: Auditor's Report – FY24 Q2 Sheriff's Office LEOSE Account

Dear Sheriff King,

### **Summary**

In accordance with Local Government Code Section 115, the Auditor's Office performed a review of the Sheriff's Office LEOSE Account. To accomplish the audit, bank reconciliations and supporting documents, and receipts and related procedures were reviewed. We verified that funds collected had been accurately and timely disbursed.

### **Background**

The purpose of the Law Enforcement Officer Standards and Education (LEOSE) Fund is to pay for continuing education of licensed peace officers, or training for full-time fully paid law enforcement support personnel. The account is funded by the state. The Sheriff must maintain a complete record of money received and spent. The county auditor has oversight of the funds and the account must be maintained in an official county depository.

## **Scope**

This engagement examined the January, February and March 2024 LEOSE accounts, bank reconciliations and supporting documents. We reviewed related procedures, to verify that funds received had been accurately and timely disbursed.

## **Objective**

Compared any outstanding deposits and all un-cleared checks on the reconciliation reports, to the First Financial bank statements for January, February and March 2024.

## **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: FY24 Q2 Indigent Health Care & Jail Medical Audit Letter Draft**

Christopher Boedeker <christopherb@johnsoncountytexas.org>

Thu 09-May-24 3:49 PM

To: Audit-Letters <audit-letters@johnsoncountytexas.org>; Adam King <adam@johnsoncountytexas.org>

Approved.

Thank you,

Christopher Boedeker  
Johnson County Judge

2 N. Main Street, Room 120  
Cleburne, Texas 76033  
817.556.6360

[www.johnsoncountytexas.org/government/county-judge](http://www.johnsoncountytexas.org/government/county-judge)

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

Sent: Thursday, May 9, 2024 3:47 PM

To: Adam King <adam@johnsoncountytexas.org>; Christopher Boedeker <christopherb@johnsoncountytexas.org>

Subject: FY24 Q2 Indigent Health Care & Jail Medical Audit Letter Draft

Gentlemen,

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.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

P: 817-556-6305

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





## 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

May 9, 2024

The Honorable Adam King  
The Honorable Christopher Boedeker  
2 N. Main  
Cleburne, TX 76033

RE: Auditor's Report – FY24 Q2 Indigent Health Care & Jail Medical

Dear Sheriff King and Judge Boedeker,

### **Summary**

In accordance with Chapter 115 of the Local Government Code, we reviewed the Indigent Health Care and Jail Medical accounts for the quarter ending March 2024.

### **Background**

The County Indigent Health Care Program helps Johnson County jail inmates with their health care, prescriptions and hospital needs while being incarcerated. Indigent Health Care also benefits those in Johnson County who have limited income and require assistance with medical needs.

### **Scope**

Our review was limited to the examination of Indigent Health and Jail Medical ledger accounts, disbursements, prescription return processes, and billings, for the quarter ended March 2024.

### **Objective**

Reports and supporting documentation extracted from Indigent Healthcare Solutions, the software utilized by the county to process and track indigent payments, were examined.

A sampling of invoices paid were compared against indigent rates ensuring reasonableness of said rates. A sampling of invoices was also compared against inmate records to confirm incarceration dates aligned with prescription and service dates.

Johnson County houses inmates on behalf of other entities, both local and federal. Therefore, we researched inmate records to ensure payments for medical services were solely for county inmates.

**Observations:**

There were two invoices (January and December) in the scope of this audit paid to Dentrust Dental Texas that Johnson County is still holding for information. Information is needed on credits that are due to Johnson County, following discussions regarding the payment contracts vs what was billed.

**Findings:**

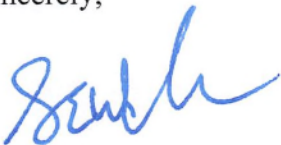
1. A payment was made by Johnson County to Laboratory Corporation of America on 3/11/2024 on check 141468 in the amount \$48.92 for inmate Wilkerson, Dalton (202300554) who is a Coryell Detainee. This invoice should have been paid by Coryell.
2. There were duplicate payments made to CAREFLITE for inmate Talley, Troy (126033918) for ambulance services provided on 12/31/2024. Invoice J033918008140014 paid on check 141419 on 3/11/2024 in the amount of \$734.66 and also J033918008140011 on check 141035 on 2/12/2024 in the amount \$734.66.

**Recommendations:**

1. Johnson County's Jail Administration needs to send Laboratory Corporation of America's bill for the Coryell inmate, to Coryell for payment to Johnson County.
2. Indigent Health care submit a repayment request to CAREFLITE for the double payment made in the amount of \$734.66.

Thank you and your staff for your courtesy and cooperation shown during this audit.

Sincerely,



Steve Watson  
Johnson County Auditor

cc: Susan Rossee, Internal 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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PAYROLL ADMINISTRATOR  
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JOVELYN HERSICK  
PAYROLL ADMINISTRATOR  
(817) 556-6350

**JOHNSON COUNTY**  
RANDY GILLESPIE  
PERSONNEL DIRECTOR

May 28, 2024

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

RE: Auditor's Report – FY24 Q2 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



JOHNSON COUNTY AUDITOR  
JOHNSON COUNTY COURTHOUSE  
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Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

May 28<sup>th</sup>, 2024

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

RE: Auditor's Report – FY24 Q2 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 March, 2024.

### **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