

AGENDA PLACEMENT FORM

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


Date: 08/04/24


Meeting Date: 08/12/24

Submitted By: Steve Watson

Department: County Auditor

Signature of Elected Official/Department Head:



<p>Court Decision: This section to be completed by County Judge's Office</p>
<p></p>
<p>8-12-24</p>

Description:

Acknowledgment of the Quarterly Report to Judges for Audits Completed
During the Quarter of April through June 2024 - Auditors Office

(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

July 23, 2024

Judge Sydney Hewlett, 18th District
Judge Tiffany Strother, 249th District
Judge William Bosworth, 413th District
Judge Christopher Boedeker, County Judge
Rick Bailey, Commissioner, Pct. 1
Kenny Howell, Commissioner, Pct. 2
Mike White, Commissioner, Pct. 3
Larry Woolley, Commissioner, Pct. 4

Honorable Judges and Commissioners:

The following audits were completed during the quarter of Apr. - Jun. '24.

<u>OFFICE</u>	<u>AUDIT PERIOD</u>	<u>AUDITOR COMPLETED</u>	<u>FINDINGS</u>
Adult Probation - CSCD	Jan.24 - Mar.24	08-May-24	N
Constable 1	Jan.24 - Mar.24	15-Apr-24	N
Constable 2	Jan.24 - Mar.24	16-Apr-24	N
Constable 3	Jan.24 - Mar.24	17-Apr-24	N
Constable 4	Jan.24 - Mar.24	18-Apr-24	N
County & District Attorney Hot Check Collections	Jan.24 - Mar.24	18-Apr-24	N
County & District Attorney's Trust & Deposits	Jan.24 - Mar.24	18-Apr-24	N
County Clerk Court Cash Bond	Jan.24 - Mar.24	12-Apr-24	N
County Clerk Court Fines & Fees (General Fund)	Oct.23 - Mar.24	09-Apr-24	N
County Clerk Recording	Jan.24 - Mar.24	11-Apr-24	N
County Clerk Registry of Court	Jan.24 - Mar.24	10-Apr-24	N
District Clerk Fines & Fees (General Fund)	Jan.24 - Mar.24	10-Apr-24	N
District Clerk General Registry of Court	Jan.24 - Mar.24	14-May-24	N
District Clerk Jury Account	Jan.24 - Mar.24	13-May-24	N
Elections	Jan.24 - Mar.24	25-Apr-24	N
Fuel Cards	Jan.24 - Mar.24	04-Apr-24	N
Hamm Creek	Jan.24 - Mar.24	09-Apr-24	N
Indigent Health Care	Oct.23 - Mar.24	09-May-24	Y
JP-1	Jan.24 - Mar.24	22-Apr-24	N
JP-2	Jan.24 - Mar.24	22-Apr-24	N

JP-3	Jan.24 - Mar.24	22-Apr-24	N
JP-4	Jan.24 - Mar.24	22-Apr-24	N
Juvenile Probation	Jan.24 - Mar.24	16-May-24	N
Payroll - General	Jan.24 - Mar.24	28-May-24	N
Postage	Jan.24 - Mar.24	07-May-24	N
Public Works	Oct.23 - Mar.24	09-Apr-24	N
Sheriff's Office - Bail Bond Coupons	Jan.24 - Mar.24	09-Apr-24	N
Sheriff's Office - Fines, Bonds & Escrow Account	Jan.24 - Mar.24	21-May-24	N
Sheriff's Office - Jail Inmate Trust and Commissary Accts	Jan.24 - Mar.24	07-May-24	N
Sheriff's Office - LEOSE Account	Jan.24 - Mar.24	23-May-24	N
Tax Office - Auto Registration	Oct.23 - Dec.23	01-Apr-24	N
Tax Office - Boat Registration	Oct.23 - Mar.24	17-Apr-24	N
Tax Office - Sales Tax	Oct.23 - Dec.23	11-Apr-24	N
Treasurer	Jan.24 - Mar.24	02-May-24	N

NOTE: Findings description is as follows:

N = No findings/exceptions found

YES = Finding/exception found-see attached Audit Letter to the Department Head

Please do not hesitate to let me know if you have any questions.

Sincerely,

Steven E. Watson
Johnson County Auditor

klr

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

(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)

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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 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

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



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:

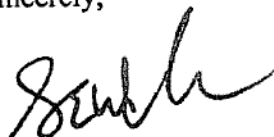
1. A payment was made by Johnson County to Laboratory Corporation of America on 3/11/2024 on check 141468 in the amount \$48.92 for inmate Wilkerson, Dalton (202300554) who is a Coryell Detainee. This invoice should have been paid by Coryell.
2. There were duplicate payments made to CAREFLITE for inmate 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