

AGENDA PLACEMENT FORM

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

Date: 08/19/2024

Meeting Date: 08/26/2024

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



August 26, 2024

Description:

Acknowledge the FY24 Q3 Audit Reports for the following list of Accts:

1. Elections

2. Facilities - Postage

3. Juvenile Services

4. S.O. Inmate Commissary

5. S.O. Inmate Trust

6. Treasurer's 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**

RE: FY24 Q3 Elections Audit Letter Draft

Joyce Adams <JoyceA@johnsoncountytexas.org>

Wed 07-Aug-24 1:44 PM

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

Cc: Vote <vote@johnsoncountytexas.org>

I, Joy Adams do approve of the Audit that was conducted on August 7, 2024. Your help is greatly appreciated.

kindest Regards,

Joy Adams

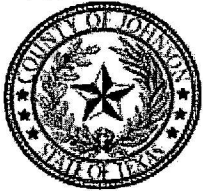
Johnson County Elections Administrator

103 S. Walnut St.

Cleburne, Texas 76033

817.556.6197

817.556.6048 (fax)



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

Sent: Wednesday, August 7, 2024 11:35 AM

To: Joyce Adams <JoyceA@johnsoncountytexas.org>

Cc: Jennifer Jackson <jackson@johnsoncountytexas.org>

Subject: FY24 Q3 Elections Audit Letter Draft

Ms. Adams,

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

August 7, 2024

Joyce Adams
Elections Office
Johnson County
103 S. Walnut St.
Cleburne TX 76033

RE: Auditor's Report – FY24 Q3 Elections

Dear Ms. Adams,

Summary

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Elections Department for the time period ended April-June 2024.

Background

The Johnson County Elections Office conducts all of the voting, voting procedures, copies of voter rolls, and maps of voting areas in Johnson County. They also handle the reimbursement monies for the State Primaries and funds allocated to defray county registration expenses. This office is governed by the States Election Code Chapter 19.

Scope

Our review was limited to the examination of all collateral documents, meet statutory minimums, and are properly recorded for this period

Objective

To accomplish this audit, we observed collection, receipting and office procedures for accuracy, verified receipts and their supporting documents, and performed random cash counts.

Findings

There were no exceptions that would lead us to conclude that the balances and collections of the office 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 this audit.

Sincerely,



Steven Watson
Johnson County Auditor

cc: Sherron Beard, Internal Auditor
cc: Kathy Rice, Audit Manager

Re: FY24 Q3 Postage Audit Letter Draft

Josh Green <jgreen@johnsoncountytexas.org>

Wed 07-Aug-24 3:40 PM

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

Cc: Codey Sibley <csibley@johnsoncountytexas.org>

Thank you for the reports. Good to proceed. Thanks JG

Joshua Green, Director

Facilities Management

411 Marti Drive

Cleburne, TX 76033

(817) 556-6071 ext. 3460

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

Sent: Wednesday, August 7, 2024 1:28:30 PM

To: Josh Green <jgreen@johnsoncountytexas.org>

Cc: Codey Sibley <csibley@johnsoncountytexas.org>

Subject: FY24 Q3 Postage Audit Letter Draft

Mr. Green,

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



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Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

August 7, 2024

Joshua Green
Director Facilities Management
Johnson County
411 Marti Dr.
Cleburne, Texas 76033

Dear Mr. Green,

RE: Auditor's Report – FY24 Q3 Postage Audit

Summary

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Johnson County Postage for the time period April-June 2024.

Background

The Johnson County Postage (Mailroom) processes roughly 280K pieces of mail yearly. The mailroom receives all incoming letters, packages, and inter-office mail. It is then sorted and delivered to the twelve County facilities, and four outlying Precinct buildings. Outgoing letters are stamped and sealed by a high-volume postage machine. Packages are shipped using PitneyShip Pro, an online shipping software that saves the County more than 20% per package on postage.

Scope

Our review was limited to the examination of the postage transactions and their supporting documentation for this period.

Objective

To accomplish this audit, we examined the collateral documents and ensured they were current, met statutory minimums, and were properly recorded. We verified funds recorded in Innoprise matched the monthly postage reports.

Findings

There were no exceptions that would lead us to conclude that the examined postage transactions, 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 this audit.

Sincerely,



Steve Watson
Johnson County Auditor

cc: Sherron Beard, Internal Auditor
cc: Kathy Rice, Audit Manager

RE: FY24 Q3 Juvenile Services Audit Letter Draft

Steve G. Gant <SteveG@johnsoncountytexas.org>

Wed 07-Aug-24 1:45 PM

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

Cc: Ellen Peveto <epeveto@johnsoncountytexas.org>

I agree with the letter.

Thank you,

Steve Gant

Director/Chief Juvenile Probation Officer

Johnson County Juvenile Services

1102 East Kilpatrick, Suite C

Cleburne, Texas 76031

Phone: 817-556-6880

steveg@johnsoncountytexas.org

MISSION: To promote public safety, support victim's rights, and increase the accountability of youth and families while providing quality services and resources.

VISION: Youth and families living in a safe and successful community.

Confidentiality Notice: The information in this email may be confidential and/or privileged. This email is intended to be reviewed by only the individual(s) or organization named above. If you are not the intended recipient or authorized representative of the intended recipient, you are hereby notified that any review, dissemination or copying of this email and its attachments, if any, of the information contained herein is prohibited. If you have received this email in error, please immediately notify the sender by return email and delete this email from your system.

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

Sent: Wednesday, August 7, 2024 1:24 PM

To: Steve G. Gant <SteveG@johnsoncountytexas.org>

Cc: Ellen Peveto <epeveto@johnsoncountytexas.org>

Subject: FY24 Q3 Juvenile Services Audit Letter Draft

Mr. Gant,

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



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

August 7, 2024

Steve Gant
Director Juvenile Services
Johnson County
1102 E. Kilpatrick Avenue
Cleburne, Texas 76031

RE: Auditor's Report – FY24 Q3 Juvenile Probation

Dear Mr. Gant,

Summary

In accordance with Chapter 115 of the Local Government Code, the Auditor's Office completed the regular quarterly audit procedures for the Juvenile Services Department for the time period April-June 2024.

Background

The Johnson County Juvenile Services supports victims' rights, promotes public safety, and works to increase the accountability of youth and their families while providing quality services and resources. Juvenile Services collects and disburses fees for Attorneys, Probation, Restitution, and Child Support.

In 2001, Johnson County established the (JJAEP) Juvenile Justice Alternative Education Program. This program serves 11 county school districts, and provides a separate educational setting, to ensure a safe environment for expelled students to receive educational services.

Scope

Our review was limited to the examination of various reports and their supporting documentation to verify the collections made by cash, check, and credit cards were accurate for this period.

Objective

We ensured that funds collected on the receipt journal from JCMS, Texas Juvenile Information Center matched the monthly worksheet log of fees received, we examined bank reconciliations and their supporting documentation, reviewed a sample testing of receipts, voids and waivers and traced them to original receipts and court documents, and verified that funds collected and due to others had been accurately disbursed.

Findings

There were no exceptions that would lead us to conclude that the balances and collections of the office 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 this audit.

Sincerely,



Steven Watson
Johnson County Auditor

cc: Sherron Beard, Internal Auditor
cc: Kathy Rice, Audit Manager

Re: FY24 Q3 Inmate Commissary Audit Letter Draft

Adam King <adam@johnsoncountytexas.org>

Fri 09-Aug-24 9:03 AM

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

OK to post.

AK

On Aug 6, 2024, at 2:31 PM, Audit-Letters <audit-letters@johnsoncountytexas.org> wrote:

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

<Inmate Commissary Audit Letter FY24 Q3 draft.docx>



JOHNSON COUNTY AUDITOR
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CLEBURNE, TEXAS 76033
Telephone (817) 556-6305 ~ Fax (817) 556-6075

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

August 6, 2024

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

RE: Auditor's Report – FY24 Q3 Sheriff's Office Commissary

Dear Sheriff King,

Summary

In accordance with Local Government Code, Section 351.0415, "Commissary Operation by Sheriff or Private Vendor", the Auditor's Office performed a review of the Inmate Commissary Account for the Third Quarter Fiscal Year 2024.

Background

The Johnson County Sheriff's Office operates a commissary in accordance with rules adopted by the Commission on Jail Standards. The Sheriff maintains commissary accounts, showing the amount of proceeds from the commissary operation and the amount and purpose of disbursements from the proceeds. Allowable expenditures are specified in Local Government Code 351.0415.

Scope

To complete the regular audit procedures for the Inmate Commissary account for the months of April, May and June 2024.

Objective

We verified the accuracy of the bank reconciliation report to the bank statement for the Commissary account. We examined various reports and their supporting documentation, ensured that funds collected from the Inmate Trust account matched the sales, including sales tax, and reviewed Commissary expenditures to ensure compliance with LGC 351.0415.

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 Q3 Inmate Trust Audit Letter Draft

Adam King <adam@johnsoncountytexas.org>

Fri 09-Aug-24 9:04 AM

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

Cc: Kristen Lesley <klesley@johnsoncountytexas.org>

OK to post.

AK

On Aug 6, 2024, at 2:32 PM, Audit-Letters <audit-letters@johnsoncountytexas.org> wrote:

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

<Inmate Trust Audit Letter FY24 Q3 draft.docx>



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

August 6, 2024

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

RE: Auditor's Report – FY24 Q3 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 First Quarter FY24, including months April, May and June 2024.

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 April, May and June 2024.

Objective

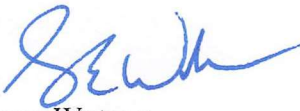
We verified the accuracy of the bank reconciliation, to the bank statement for the Inmate Trust checking account. We examined various reports and their supporting documentation. Reports included are from GTL and Lockdown software for inmate deposits, payment processing services, Kiosks, intake deposits 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: FY24 Q3 Treasurer Audit Letter Draft

Kathy Blackwell <KathyB@johnsoncountytexas.org>

Fri 09-Aug-24 11:44 AM

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

Agreed

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

Sent: Friday, August 9, 2024 11:10 AM

To: Kathy Blackwell <KathyB@johnsoncountytexas.org>

Subject: FY24 Q3 Treasurer Audit Letter Draft

Ms. Blackwell,

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

August 9, 2024

The Honorable Kathy Blackwell
County Treasurer
Johnson County
2 North Main,
Cleburne TX 76033

RE: Auditor's Report – FY24 Q3 Treasurer's Office

Dear Ms. Blackwell,

Summary

In accordance with Chapter 115 of the Local Government Code, the Auditor's Office completed the regular quarterly audit procedures for the Treasurer's Office for the time period April through June 2024.

Background

The County Treasurer is elected for a term of four years, and is the County's chief custodian of all county funds. The Treasurer is the chief liaison for all banks. The duties include receiving, keeping and accounting for, paying, applying, and disbursing all monies belonging to the county from whatever source derived according to law.

Scope

Our review was limited to the examination of collections, and receipting, as well as the office procedures for monies received for this period.

Objective

We ensured that funds collected on the Schedule of Receipts matched the daily deposit of monies received. We verified receipts and their supporting documents, performed random cash counts, and verified bank statements/collateral funds with their corresponding reconciliations for the period.

Findings

There were no exceptions that would lead us to conclude that the balances and collections of the office 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 this audit.

Sincerely,



Steven Watson
Johnson County Auditor

cc: Sherron Beard, Internal Auditor
cc: Kathy Rice, Audit Manager