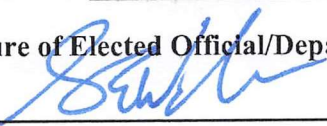



AGENDA PLACEMENT FORM

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

Date: 09/16/2024
Meeting Date: 09/23/2024
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



9-23-24

Description:
Acknowledge the FY24 Q2 Audit Reports for the following list of Accts:
1. Juvenile Services

(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 Q2 Juvenile Audit Letter Draft

Steve G. Gant <SteveG@johnsoncountytexas.org>

Mon 26-Aug-24 2:36 PM

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

Cc: Ellen Peveto <epeveto@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

Thank you. I approve of this letter.

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 victims' 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: Monday, August 26, 2024 2:31 PM

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

Cc: Ellen Peveto <epeveto@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

Subject: FY24 Q2 Juvenile Audit Letter Draft

Mr. Gant,

After reviewing the audit letters we found that this second quarter draft had not been sent to you for approval.

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 16th, 2024

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

RE: Auditor's Report – FY24 Q2 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 ending March 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