

AGENDA PLACEMENT FORM

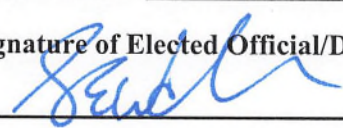
(Submission Deadline – Monday, 5:00 PM before Regular Court Meetings)

Date: 12-2-24

Meeting Date: 12-9-24

Submitted By: Steve Watson

Department: County Auditor

Signature of Elected Official/Department Head:


Court Decision: <small>This section to be completed by County Judge's Office</small>
 <div style="color: red; font-weight: bold; font-size: 1.2em;">12-09-24</div>

Description:

Acknowledge the FY24 Audit Report for the S.T.O.P Inventory.

(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 _____

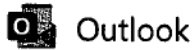
Check All Departments That Have Been Notified:

☐ 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 STOP Audit Letter Draft

From [REDACTED]
Date Fri 22-Nov-24 1:13 PM
To Audit-Letters <audit-letters@johnsoncountytexas.org>
Cc [REDACTED]

I approve Steve.

Thank you,

[REDACTED]

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Friday, November 22, 2024 8:54 AM
To: [REDACTED]
Cc: [REDACTED]
Subject: FY24 STOP Audit Letter Draft

Commander [REDACTED],

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

November 21st, 2024

Commander [REDACTED]
STOP Special Crimes Unit
Johnson County
Cleburne, Texas 76033

Dear Commander [REDACTED],

RE: Auditor's Report – 2024 Annual STOP Inventory

Summary

In accordance with Chapter 115 of the Local Government Code, on October 23rd, 2024, we completed a cash count and the regular yearly audit procedures for the STOP Special Crimes Unit for the time period ending September 30th, 2024. To accomplish the cash count, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, completing the cash log and reconciling the cash on hand to the confidential funds report. We also selected files at random to track confidential funds expenditures and compared the funds used to the case file reports.

Background

The Johnson County STOP Special Crimes Unit evidence/property room is the repository for property acquired and held by the STOP Special Crimes Unit during the course of investigations. Therefore, policy and procedure should be in place and practiced to ensure this task is done with the utmost accuracy.

Scope

Our review was limited to the examination of the STOP office's records through the [REDACTED] software systems, for the year 2024. The scope of this audit included an examination of internal controls, physical inventory of randomly selected property items, orders of destruction,

and a focus on seized property of search warrant returns (SWR). The original inventory system, [REDACTED] contains 969 items on record for this audit period, and the current system, [REDACTED] had a total of 6,419 items as of report date 09/30/2024. This is a snapshot of the property room environment at the time of this audit. Our objectives for this audit were:

Objective

1. To evaluate compliance with state law and the policies and procedures of Johnson County and the STOP Special Crimes Unit.
2. To determine whether all property and evidence was stored safely and adequately safeguarded from loss, fraud, or other mishandling.
3. To ascertain whether complete and accurate records of all property and evidence were maintained, including chain of custody documentation.
4. To ascertain whether internal controls were in place and practiced as policy required.

Physical Inventory

In preparation for this audit, the auditors obtained and reviewed reports prepared by and furnished by STOP Special Crimes Unit out of both [REDACTED] and [REDACTED] software. The reports provide information on property that should be stored in the property room. Auditors also obtained and reviewed information independent of anything originating at the STOP Special Crimes Unit which included Certificates of Seizure; Motions of Destruction of firearms and Search Warrant Returns.

Between October 23rd, and October 25th, 2024, the auditors verified a total of 2,789 items at STOP Special Crimes Unit. Case dates ranged from 2007 to 2024. Most of the items were in the location listed under the case and or had accompanying change of custody case notes that had signature documentation to verify custody. Auditors verified 371 items out of [REDACTED] and 2,418 items out of [REDACTED] for a total of 38.5% of inventory.

Sorted by class:

Drugs

1. [REDACTED] item at 100% verification of current location (2,048)

Jewelry

2. [REDACTED] item at 100% verification of current location (3)

Firearms & Ammunition

3. [REDACTED] items at 100% verification of current location (239)

Currency (Certificate of Seizure)

4. [REDACTED] items at 100% verification of current location (100)

All Other Class Codes

5. [REDACTED] 10% of verification of current location (399)

Orders of Destruction or Release

From January to September, 2024 there were zero Order of Destruction from the [REDACTED] report. All evidence destruction is complete with signed destruction papers. All remaining cases with guns and ammunition are awaiting trials.

Certificate of Seizure

There were seven certificates of seizure for 2024 to verify. The total funds of \$ [REDACTED] seized by STOP Special Crimes Unit between Dec. 2023 through Sept. 2024, was deposited into the Seizure account with the Johnson County Treasurer's Office.

Search Warrant Returns

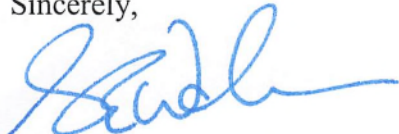
From January to September, 2024 there were nine search warrant returns verified.

Observations/Recommendations

1. Inventory locations were not updated on all items; continue updating the system to reflect the correct inventoried locations
2. Various items had damage to packaging and/or labels that were illegible; continue repackaging and/or relabeling damaged items
3. Continue reviewing the [REDACTED] and [REDACTED] system reports for accuracy
4. Insure that any cash received is sent to the Treasurer's Office in a timely manner

Thank you and your staff for your cooperation shown during the audit.

Sincerely,



Steve Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager