

AGENDA PLACEMENT FORM

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

Date: 02/03/2025

Meeting Date: 02/10/2025

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



2-10-25

Description:

Acknowledge the 2024 Audit Report for the Sheriff's Office Property Room

(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: 2024 Property Room Audit Letter Draft

From Tara Raby <traby@johnsoncountytexas.org>

Date Wed 29-Jan-25 11:20 AM

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

Cc Audra Guereca <aguereca@johnsoncountytexas.org>; Kim Burris <kburris@johnsoncountytexas.org>

Good morning-

Sheriff King approves this 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



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

Sent: Wednesday, January 29, 2025 9:23 AM

To: Adam King <adam@johnsoncountytexas.org>

Cc: Tara Raby <traby@johnsoncountytexas.org>; Audra Guereca <aguereca@johnsoncountytexas.org>; Kim Burris <kburris@johnsoncountytexas.org>

Subject: Fw: 2024 Property Room Audit Letter Draft

Sheriff King,

This is a follow-up on the below email.

Please respond with your comments and/or your approval.

Thank you,

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

Sent: Friday, January 3, 2025 9:07 AM

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

Cc: Kim Burris <kburris@johnsoncountytexas.org>
Subject: Re: 2024 Property Room Audit Letter Draft

Sheriff King,

This is a follow-up on the below email.
Please respond with your comments and/or your approval.

Thank you,

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Monday, December 9, 2024 1:20:36 PM
To: Adam King <adam@johnsoncountytexas.org>
Cc: Kim Burris <kburris@johnsoncountytexas.org>
Subject: 2024 Property Room 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



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

December 6th, 2024

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

RE: Auditor's Report – 2024 Sheriff's Office Property Room Physical Count

Dear Sheriff King,

Background

The Johnson County Auditor's office has completed the audit of the Johnson County Sheriff's Office evidence/property room, located at the Johnson County Sheriff's Administration building. This audit period is for calendar year 2024. The Johnson County Sheriff's Office evidence/property room is the repository for property and cash acquired and held by the Johnson County Sheriff's Office 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. This audit was planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and recommendations based on our audit objectives.

Scope

The scope of this audit included an examination of internal controls, physical inventory of randomly selected property items, 100 % of high-risk items, and a focus on seized property from property transfer reports. We were limited in verification of items checked for 'Motion of Destruction' due to the secure location of these items. There are two software programs; the former software program is Quetel and the current active software is RMS OSSI, as of report date 11/08/2024. This is a snapshot of the property room environment at the time of this audit.

Objectives

Our objectives for this audit were:

- We evaluated compliance with state law and the policies and procedures for the Johnson County Sheriff's Office.
- We determined whether all property and evidence were stored safely, and adequately safeguarded from loss, fraud, or other mishandling.
- We ascertained whether complete and accurate records of all property and evidence were maintained, including chain of custody documentation.
- We ascertained 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 Johnson County Sheriff's Office out of both Quetel and RMS OSSI 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 Johnson County Sheriff's Office, which included Orders of Destruction and Property Transfer reports.

Between November 13th, and December 3rd, 2024, the auditors verified a total of 4,176 items at the Sheriff's Office Property Room. Case dates ranged from 2007 to 2024. Most of the items were in the location listed under the case and/or had accompanying chain of custody case notes with signature documentation for verification. Auditors verified 609 items out of Quetel and 3,567 items out of RMS OSSI for a total of 22.4% of inventory.

Sorted by class:

Jewelry

1. RMS OSSI item at 100% verification of current location

Firearms & Ammunition

2. Quetel & RMS OSSI items at 100% verification of current location

Currency (Certificate of Seizure)

3. Quetel & RMS OSSI items at 100% verification of current location

All Other Class Codes

4. Quetel & RMS OSSI 10% of verification of current location

Orders Reviewed

1. Auditors verified 198 Orders of Destruction, from the RMS OSSI report. The case dates on the signed destruction orders, ranged from 2011 to November, 2024. All evidence destruction is complete with signed 'Motion of Destruction' orders.

2. We verified the Transfer/Chain of Custody reports on 254 cases that were processed for the same time period.
3. Additionally, there were 7 cases for Search Warrant returns that were viewed and verified.

Observations / Recommendations

1. All items were labeled and organized, yet there were quite a few items that were not in the locations listed on the reports.
2. The systems location had not been updated when,
 - a. items were relocated to/from the lab
 - b. when items were destroyed, or sent to be destroyed, per the signed 'Motion of Destruction' orders.

We recommend the staff work to ensure the system locations are updated at the time items are moved from one location to another. The staff is diligently working to remedy this issue.

Findings

There are no exceptions that would lead us to conclude that the items in the property/evidence room of the Johnson County Sheriff's Office, for this time period, were not in all material respects appropriately documented, secured, and reported.

We 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