

AGENDA PLACEMENT FORM


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

Date: 03/03/2025

Meeting Date: 03/10/2025

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>


Description:

Acknowledge the FY25 Q1 Audit Reports for the following list of Accts:

1. Elections
2. Juvenile
3. Postage
4. Indegent Health Care
5. S.O. LEOSE
6. T.O. Boat Registration
7. Treasurer

(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**

Approved in CC on 9/11/2023



RE: FY25 Q1 Elections Audit Letter Draft

From Joy Adams <JoyceA@johnsoncountytexas.org>

Date Mon 17-Feb-25 2:51 PM

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

Cc Sherron A. Beard <Sherron@johnsoncountytexas.org>; Jennifer Jackson <jjackson@johnsoncountytexas.org>

Good Afternoon,

Approved.

Your assistance is greatly appreciated.

Kindest Regards,

Joy Adams

Johnson County Elections Administrator



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

Sent: Monday, February 17, 2025 1:05 PM

To: Joy Adams <JoyceA@johnsoncountytexas.org>

Cc: Shauna Belloma <sbelloma@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

Subject: FY25 Q1 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

2/17/25, 3:49 PM

Mail - Kathy Rice - Outlook

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

February 17th, 2025

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

RE: Auditor's Report – FY25 Q1 Elections

Dear Ms. Joy 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 ending December 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.

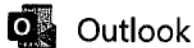
Thank you and your staff for your courtesy and cooperation shown during this audit.

Sincerely,



Steven Watson
Johnson County Auditor

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



RE: FY25 Q1 Juvenile Audit Letter Draft

From Steve G. Gant <SteveG@johnsoncountytexas.org>

Date Tue 18-Feb-25 2:59 PM

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

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

I approve. 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 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: Tuesday, February 18, 2025 2:54 PM

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

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

Subject: FY25 Q1 Juvenile 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

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

February 18th, 2025

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

RE: Auditor's Report – FY25 Q1 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 December 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.

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: FY25 Q1 Postage Audit Letter Draft

From Josh Green <jgreen@johnsoncountytexas.org>

Date Mon 17-Feb-25 1:18 PM

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

Cc Codey Sibley <csibley@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

Good to proceed. Thanks for the update!

Joshua Green, Director
Facilities Management
411 Marti Drive.
Cleburne, TX 76033
(817) 556-6071 ext. 3460

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

Sent: Monday, February 17, 2025 10:48 AM

To: Josh Green <jgreen@johnsoncountytexas.org>

Cc: Codey Sibley <csibley@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

Subject: FY25 Q1 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

2/17/25, 1:19 PM

Mail - Kathy Rice - Outlook

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

February 17th, 2025

Joshua Green
Director Facilities Management
Johnson County
2 Mills St.
Cleburne, Texas 76033

Dear Mr. Green,

RE: Auditor's Report – FY25 Q1 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 ending December 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

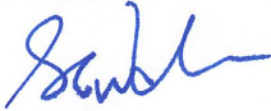
To accomplish this audit, we examined the collateral documents and ensured they were current, met statutory minimums, and were properly recorded. We verified funds recorded in Innoprise matched the monthly postage reports.

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.

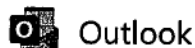
Thank you and your staff for your courtesy and cooperation shown during this audit.

Sincerely,



Steve Watson
Johnson County Auditor

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



RE: FY25 Q1 IHC Audit Letter Draft

From Adam King <adam@johnsoncountytexas.org>
Date Tue 18-Feb-25 1:02 PM
To Audit-Letters <audit-letters@johnsoncountytexas.org>

OK to post.

AK

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Tuesday, February 18, 2025 11:34 AM
To: Adam King <adam@johnsoncountytexas.org>
Cc: Tara Raby <traby@johnsoncountytexas.org>; Kristen Lesley <klesley@johnsoncountytexas.org>; Audra Guereca <aguereca@johnsoncountytexas.org>
Subject: FY25 Q1 IHC 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

February 18th, 2025

The Honorable Adam King
The Honorable Christopher Boedeker
2 N. Main
Cleburne, TX 76033

RE: Auditor's Report – FY25 Q1 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 December 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 December 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.

Findings

There were no exceptions that would lead us to conclude that the balances 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 this audit.

Sincerely,



Steve Watson
Johnson County Auditor

cc: Susan Rossee, Internal Auditor

cc: Kathy Rice, Audit Manager



RE: FY25 Q1 LEOSE Audit Letter Draft

From Adam King <adam@johnsoncountytexas.org>

Date Wed 19-Feb-25 1:16 PM

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

Cc Tara Raby <traby@johnsoncountytexas.org>; Audra Guereca <aguereca@johnsoncountytexas.org>

OK to post.

AK

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

Sent: Wednesday, February 19, 2025 9:29 AM

To: Adam King <adam@johnsoncountytexas.org>

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

Subject: FY25 Q1 LEOSE 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

February 19th, 2025

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

RE: Auditor's Report – FY25 Q1 Sheriff's Office LEOSE Account

Dear Sheriff King,

Summary

In accordance with Local Government Code Section 115, the Auditor's Office performed a review of the Sheriff's Office LEOSE Account. To accomplish the audit, bank reconciliations and supporting documents, and receipts and related procedures were reviewed. We verified that funds collected had been accurately and timely disbursed.

Background

The purpose of the Law Enforcement Officer Standards and Education (LEOSE) Fund is to pay for continuing education of licensed peace officers, or training for full-time fully paid law enforcement support personnel. The account is funded by the state. The Sheriff must maintain a complete record of money received and spent. The county auditor has oversight of the funds and the account must be maintained in an official county depository.

Scope

This engagement examined the October, November and December 2024 LEOSE accounts, bank reconciliations and supporting documents. We reviewed related procedures, to verify that funds received had been accurately and timely disbursed.

Objective

Compared any outstanding deposits and all un-cleared checks on the reconciliation reports, to the First Financial bank statements for October, November and December 2024.

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



Outlook

RE: FY25 Q1 Boat Reg. Audit Letter Draft

From Nelda K. Morris <Nelda@johnsoncountytexas.org>
Date Thu 20-Feb-25 8:59 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>

Scott & I have reviewed.

All looks good.

Thank you.

*Nelda K. Morris
Chief Deputy
Johnson County Tax Office
817-558-0122*

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Wednesday, February 19, 2025 1:27 PM
To: Scott Porter <ScottP@johnsoncountytexas.org>
Cc: Nelda K. Morris <Nelda@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>
Subject: FY25 Q1 Boat Reg. Audit Letter Draft

Mr. Porter,

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

February 19th, 2025

The Honorable Scott Porter
Tax Assessor-Collector
Johnson County
2 North Mill St.
Cleburne, Texas 76033

RE: Auditor's Report – FY25 Q1 Tax Office Boat Registration

Dear Mr. Porter,

Summary

In accordance with Local Government Code, Sections 112 and 115, the Auditor's Office performed a review of the Quickbooks (QB) reconciliations for the Boat Registrations bank account for the quarter ending December 2024.

Background

The Tax Assessor-Collector assesses and collects ad valorem taxes for Johnson County and other taxing entities. Once the tax rates are set, the property tax statements are sent out yearly in October. Additionally, the Tax Office is tasked with collecting various taxes and fees related to motor vehicles, trailers, boats, beer and wine as well as liquor.

Scope

Our review was limited to the examination of the Tax Offices QB's reports, Texas Parks & Wildlife (TP&W) reports, and bank reports for this period.

Objective:

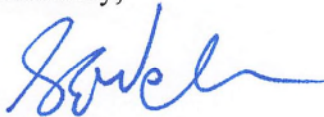
To accomplish this audit, we examined the QB reconciliation reports, and TP&W reports to the bank statement for this period. We ensured that funds collected on the QB deposit report matched the monthly TP&W report. Boat registration fees are made by cash only.

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.

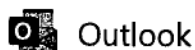
We appreciate the cooperation of the Tax Office during our review. If you have any questions concerning this report, please do not hesitate to call.

Sincerely,



Steven Watson
Johnson County Auditor

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



RE: FY25 Q1 Treasurer's Audit Letter Draft

From Kathy Blackwell <KathyB@johnsoncountytexas.org>
Date Mon 17-Feb-25 10:46 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>

Agreed....thanks!

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Monday, February 17, 2025 10:44 AM
To: Kathy Blackwell <KathyB@johnsoncountytexas.org>
Cc: Melinda Horn <mhorn@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>
Subject: FY25 Q1 Treasurer's 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

February 17th, 2025

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

RE: Auditor's Report - FY 25 Q1 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 ending December 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

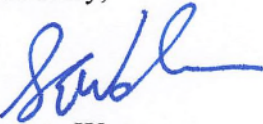
We ensured that funds collected on the Schedule of Receipts matched the daily deposit of monies received. We verified receipts and their supporting documents, performed random cash counts, and verified bank statements/collateral funds with their corresponding reconciliations for the period.

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