

AGENDA PLACEMENT FORM

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

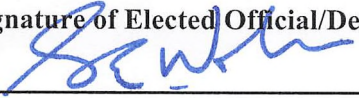
Date: 07/07/2025

Meeting Date: 07/14/2025

Submitted By: Steve Watson

Department: County Auditor

Signature of Elected Official/Department Head:



Description:

Court Decision: <small>This section to be completed by County Judge's Office</small>
 7-14-25

Acknowledge the FY25 Annual Audit Reports for:

Personnel - Benefits

Tax Office - Special Inventory

Voyager Fuel Audit

(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) _____

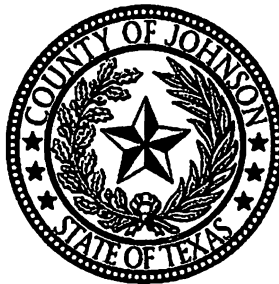
**Please List All External Persons Who Need a Copy of Signed Documents
In Your Submission Email**

Approved in CC on 9/11/2023

LACY BRUTON
PERSONNEL CLERK
MAIN (817) 556-6350

DARLA MEDFORD
HR GENERALIST/
BENEFITS COORDINATOR
(817) 556-6349

MICHAEL LEWIS
WORKER'S COMP/
SAFETY COORDINATOR
(817) 556-6350



LAURA BAXTER
PERSONNEL ASSISTANT/
PAYROLL ADMINISTRATOR
(817) 556-6162

JOVELYN HERSICK
PAYROLL ADMINISTRATOR
(817) 556-6350

JOHNSON COUNTY

RANDY GILLESPIE
PERSONNEL DIRECTOR

May 29, 2025

Mr. Steve Watson
County Auditor
Johnson County
2 N. Main St.
Cleburne, Texas 76033

RE: Auditor's Report – Personnel - Benefits

Dear Mr. Watson,

After reviewing the findings of the above indicated audit report, I am sending this letter to show my agreement with the audit findings. I appreciate you and your staff for providing this important County function.

Sincerely,

A handwritten signature in black ink, appearing to read "Randy Gillespie", is written over a horizontal line.

Randy Gillespie
Personnel Director

cc: Laura Baxter, Personnel Assistant

2 NORTH MAIN STREET ROOM 215
CLEBURNE, TEXAS 76033
FAX (817) 556-6899



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 21st, 2025

Mr. Randy Gillespie
Personnel Director
Johnson County
2 N. Main St.
Cleburne, Texas 76033

RE: Auditor's Report – Personnel – Benefits

Dear Mr. Gillespie,

Summary

In accordance with Local Government Code, Sections 112 and 115, the Auditor's Office performed a review of the Benefits for Medical, Dental, and Vision in the Kronos Payroll software (Kronos).

Background

The Personnel office organizes, maintains and secures each employee's records and documentation for the county. Services include, staffing and employment, training and development, compensation administration, employee services and benefits, along with processing the County's payroll on a bi-weekly basis, utilizing Kronos.

Scope

For this engagement, we reviewed the benefit data in Kronos to the PlanSource benefits administration platform (PlanSource) data, by type, utilizing Caseware IDEA-Data Analysis Software (IDEA).

Objective

To accomplish this audit, we examined the data in Kronos for accuracy, ensuring that what the employee chose in PlanSource, was imported. Report data was uploaded into IDEA by type (Medical, Dental, Vision, Life, Short-Term and Long-Term Disability, Accident, Critical Illness, Health Savings Account (HSA), Flexible Spending Account (FSA)) to create a report of exceptions to research. We tested current calendar year payrolls through February 17th, 2025 for this audit.

Findings

There were no exceptions that would lead us to conclude that the employee's benefits were not, in all material respects, appropriately reported.

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

Sincerely,



Steven Watson
Johnson County Auditor

cc: Dwight Crowe, Senior Internal Auditor
cc: Kathy Rice, Audit Manager



RE: FY25 Annual Special Inventory Audit Letter Draft

From Nelda K. Morris <Nelda@johnsoncountytexas.org>
Date Wed 11-Jun-25 3:59 PM
To Audit-Letters <audit-letters@johnsoncountytexas.org>

Good afternoon,

Scott & I have reviewed.
This 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: Friday, June 6, 2025 10:29 AM
To: Scott Porter <ScottP@johnsoncountytexas.org>
Cc: Nelda K. Morris <Nelda@johnsoncountytexas.org>
Subject: FY25 Annual Special Inventory 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

June 5th, 2025

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

RE: Auditor's Report – FY 25 Annual Tax Office Special Inventory

Summary

In accordance with Local Government Code, Sections 112 and 115, the Auditor's Office performed a review of the Quick Books (QB) reconciliations for the Special Inventory bank account for the 2025 fiscal year.

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. The Special Inventory account is compiled of the taxes due on the actual inventory on hand, that a dealership has at the end of each quarter, for RV's, campers and trailers.

Scope

Our review was limited to the examination of the Tax Offices QB's reports for Special Inventory, bank statements, and the Spindlemedia SIT Deposit Summary report, to ensure the accounting entries were accurate.

Objective

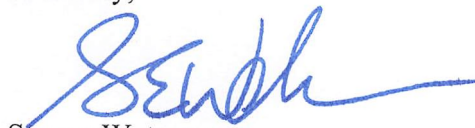
The objectives of this audit were to compare all outstanding deposits and any un-cleared checks on the Quick Books bank reconciliation reports to the bank statement for this period.

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.

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



RE: 2025 Voyager Fuel Audit Letter Draft

From Lance Anderson <landerson@johnsoncountytexas.org>

Date Wed 25-Jun-25 10:16 AM

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

Good Morning,

I approve of the letter, however we are now located at 411 Marti Drive, if you can correct.

Thank You,



Lance Anderson
Purchasing Agent
Johnson County Texas
411 Marti Drive
Cleburne, TX 76033
P 817.556.6382 Ext.1457
landerson@johnsoncountytexas.org



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

Sent: Wednesday, June 25, 2025 10:10 AM

To: Lance Anderson <landerson@johnsoncountytexas.org>

Cc: Codey Sibley <csibley@johnsoncountytexas.org>; Brandy Ford <bford@johnsoncountytexas.org>

Subject: 2025 Voyager Fuel Audit Letter Draft

Mr. Anderson,

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

June 24th, 2025

Lance Anderson
Purchasing Agent
Johnson County
411 Marti Drive
Cleburne, Texas 76033

Dear Mr. Anderson,

RE: Auditor's Report – FY25 Voyager Fuel Audit

Summary

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Johnson County Purchasing department for the time period ending May 2025.

Background

The Johnson County Purchasing Department exists to provide fair and equitable treatment of all vendors doing business with Johnson County without regard to political pressure or discrimination on the basis of race, color, religion, national origin, handicap or sex. The Purchasing board is comprised of Johnson County's three District Judges, the County Judge and one County Commissioner. The Purchasing Agent is charged with the responsibility of purchasing all supplies, materials, and equipment required or used, and contracts for all repairs to property used by the County and supervises all purchases made on competitive bid. The Purchasing Agent also maintains surplus inventory and disposes of all excess, obsolete or unserviceable equipment through bid sales or auctions as provided by law.

Scope

Our review was limited to the examination of the Voyager Credit Cards posted fuel transactions and their supporting documentation from Voyagers website for this period.

Objective

To accomplish this audit, we examined 100% of the Voyager Credit Card reports for this quarter to ensure there were no erroneous purchases. We looked for multiple purchases by card number, and by user ID on any one day.

Observation

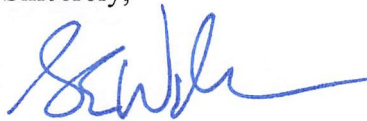
We reviewed all 1159 transactions for May 2025. Mileage is generally recorded on all transactions. Of the transactions reviewed, we found 106 to be missing the vehicle mileage. The majority of the transactions, having blanks for mileage, were made at QT service stations. This information was sent to Purchasing for review, they found this to be an issue with the QT reporting system and not with Voyager fuel card services.

Recommendations

As of the date of this letter, Purchasing has contacted QT and a solution to the issues is being tested. We will reexamine the data in the next quarter.

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