AGENDA ITEM
A15

AGENDA PLACEMENT FORM

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

Date: 07/16/2026

Meeting Date: 07/27/2026

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

Johnson County APPROVED Commissioners Court

07/27/2026

Description:

Consider and Approve the FY26 Q2 Audit Report with Findings, for the Account listed.

1. Indegent Health Care

(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

Outlook

RE: FY26 Q2 Indigent Health Care Audit Letter Draft - Finding

From Christopher Boedeker <christopherb@johnsoncountytx.org>
Date Wed 27-May-26 2:52 PM
To Audit-Letters <audit-letters@johnsoncountytx.org>; Ben Arriola <BenA@johnsoncountytx.org>
Cc Paula Reid <paular@johnsoncountytx.org>; Tara Raby <traby@johnsoncountytx.org>; Susan Rossee <srossee@johnsoncountytx.org>; Jennifer R. Lyon <jennl@johnsoncountytx.org>

No objections or comments from our office.

I will note that we had a personnel change at around the time these invoices were paid, and we have since filled the position and increased training opportunities for both employees.

Sincerely,

Christopher Boedeker
Johnson County Judge

2 N. Main Street, Room 120
Cleburne, Texas 76033
817.556.6360
www.johnsoncountytx.org/government/county-judge

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Wednesday, May 27, 2026 2:38 PM
To: Christopher Boedeker <christopherb@johnsoncountytx.org>; Ben Arriola <BenA@johnsoncountytx.org>
Cc: Paula Reid <paular@johnsoncountytx.org>; Tara Raby <traby@johnsoncountytx.org>; Susan Rossee <srossee@johnsoncountytx.org>; Jennifer R. Lyon <jennl@johnsoncountytx.org>
Subject: FY26 Q2 Indigent Health Care Audit Letter Draft - Finding

Judge Boedeker,
Captain Arriola,

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@johnsoncountytx.org

Outlook

RE: FY26 Q2 Indigent Health Care Audit Letter Draft - Finding

From Ben Arriola <BenA@johnsoncountytx.org>
Date Wed 27-May-26 3:10 PM
To Audit-Letters <audit-letters@johnsoncountytx.org>

Approved. Thank You.

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Wednesday, May 27, 2026 2:38 PM
To: Christopher Boedeker <christopherb@johnsoncountytx.org>; Ben Arriola <BenA@johnsoncountytx.org>
Cc: Paula Reid <paular@johnsoncountytx.org>; Tara Raby <traby@johnsoncountytx.org>; Susan Rossee <srossee@johnsoncountytx.org>; Jennifer R. Lyon <jennl@johnsoncountytx.org>
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Captain Arriola,

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Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305
E: swatson@johnsoncountytx.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

April 22nd, 2026

The Honorable Christopher Boedeker
Captain Ben Arriola, Acting Sheriff
Johnson County
2 N. Main
Cleburne, TX 76033

RE: Auditor's Report – FY26 Q2 Indigent Health Care & Jail Medical - Finding

Dear Judge Boedeker and Captain Arriola,

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 March 2026.

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 March 2026.

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 was 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

Two medical bills were sent to Johnson County Indigent Health to be paid to Laboratory Corporation of America and should have been submitted to and paid by the US Marshall Service (USMS).

1. $53.86 document number J02403714*00430*1 Pd on 03.09.26 #150221
2. $32.98 document number J02500814*00430*1 Pd on 04.13.26 #150611

Per the on-staff health administrator a refund request to USMS has been submitted.

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