

AGENDA PLACEMENT FORM

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

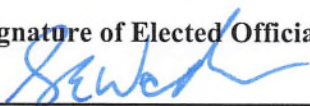
Date: 10/07/2024

Meeting Date: 10/14/2024

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 FY24 Q3 Audit Reports for the following list of Accts:

1. Sheriffs Office LEOSE

2. Tax Office AdValorem

(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 _____

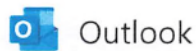
Check All Departments That Have Been Notified:

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 Q3 LEOSE Audit Letter Draft

From Adam King <adam@johnsoncountytexas.org>
Date Mon 23-Sep-24 10:21 AM
To Kathy Rice <krice@johnsoncountytexas.org>

OK to post.

AK

From: Kathy Rice <krice@johnsoncountytexas.org>
Sent: Wednesday, September 11, 2024 10:24 AM
To: Audit-Letters <audit-letters@johnsoncountytexas.org>; Adam King <adam@johnsoncountytexas.org>
Cc: Kristen Lesley <klesley@johnsoncountytexas.org>
Subject: Re: FY24 Q3 LEOSE Audit Letter Draft

Sheriff King,

This is a reminder for the previous email below.

Please review and respond with your approval or concerns of the attached audit letter.

Thank you,

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Wednesday, August 14, 2024 10:38 AM
To: Adam King <adam@johnsoncountytexas.org>
Cc: Kristen Lesley <klesley@johnsoncountytexas.org>
Subject: FY24 Q3 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

August 14, 2024

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

RE: Auditor's Report – FY24 Q3 Sheriff's Office LEOSE Account

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 April, May and June 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 April, May and June 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



RE: FY24 Q3 AdValorem Audit Letter Draft

From Nelda K. Morris <Nelda@johnsoncountytexas.org>
Date Mon 30-Sep-24 3:55 PM
To Audit-Letters <audit-letters@johnsoncountytexas.org>

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: Monday, September 30, 2024 3:18 PM
To: Scott Porter <ScottP@johnsoncountytexas.org>
Cc: Nelda K. Morris <Nelda@johnsoncountytexas.org>
Subject: FY24 Q3 AdValorem 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

September 20, 2024

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

RE: Auditor's Report - FY24 Q3 Tax Office Ad Valorem

Dear Mr. Porter,

Summary

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the Ad Valorem account files, for the quarter ended June 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 'SpindleMedia Tax Office 4' software Transaction reports, SpindleMedia General Ledger (SMIGL) reports, and bank statements for this period.

Objective

To accomplish this audit, we examined the Spindle Transaction reconciliation reports, and daily deposit slips, to the bank statement for this period. We ensured that funds collected on the deposit reports matched the monthly SMIGL report.

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 courtesy and cooperation of the Tax Office during our review.

Sincerely,



Steven Watson
Johnson County Auditor

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