

### AGENDA PLACEMENT FORM

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

Date: 08/05/2024

Meeting Date: 08/12/2024

Submitted By: Steve Watson

Department: County Auditor

Signature of Elected Official/Department Head:



<b>Court Decision:</b> <small>This section to be completed by County Judge's Office</small>

<b>8-12-24</b>

**Description:**

Acknowledge the FY24 Q3 Audit Reports for the following list of Accts:

- 1. CSCD - Adult Probation
- 2. Constable One
- 3. Constable Two
- 4. Constable Three
- 5. County Attorney Hot Check Collections
- 6. County Clerk Cash Bonds
- 7. County Clerk Registry
- 8. District Clerk Jury Credit Card

(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 Audit Letter Draft - CSCD**

Diane Crowe <dcrowe@johnsoncountytexas.org>

Mon 22-Jul-24 12:56 PM

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

Cc: Angela Bowman <abowman@johnsoncountytexas.org>

Good afternoon,

I am in agreement with the letter and approve for it to be submitted to Commissioners Court.

Thank you.

Diane Crowe

---

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

Sent: Monday, July 22, 2024 11:59 AM

To: Diane Crowe <dcrowe@johnsoncountytexas.org>

Cc: Angela Bowman <abowman@johnsoncountytexas.org>

Subject: FY24 Q3 Audit Letter Draft - CSCD

**Ms. Crowe,**

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](mailto: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

July 23<sup>rd</sup>, 2024

Ms. Diane Crowe  
Director, CSCD  
Johnson and Somervell Counties  
425 West Chambers  
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q3 CSCD Adult Probation

Dear Ms. Crowe,

### **Summary**

In accordance with Local Government Code, Sections 112 and 115, the Auditor's Office performed a review of the Community Supervision Correction Departments (CSCD), Correction Software Solutions (CSS) Bank Reconciliation, Receipt Reports and the Certified Payment Credit Card processor as well as the new CSS Credit Card reports for the period ending June 2024.

### **Background**

Johnson County CSCD is a multi-district adult probation department that supervises offenders who are on court ordered community supervision in Johnson and Somervell Counties. The department has various specialized units, including Court Services, Bond, Substance Abuse and SAFPF, Sex Offender and Mental Health, and Community Service. Various fees and restitution payments are collected by the department.

### **Scope**

Our review was limited to the examination of the CSCD Offices, CSS system reports and the bank reports for this period.

**Objective**

To accomplish this audit, we examined the CSS reconciliation reports and the daily deposit receipt documents, to the bank statement for this period. We ensured that funds collected were posted timely.

**Findings**

There are no material findings that would lead us to conclude that the balances and collections of this 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 the audit.

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager

RE: FY24 Q3 Constable 1 Audit Letter Draft

Matt Wylie <mwyllie@johnsoncountytexas.org>

Wed 24-Jul-24 9:07 AM

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

Cc: Kathryn Keene <kkeene@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

Approve.



*Matt Wylie*

Constable, Precinct One  
Johnson County  
3390 FM. 1434  
Cleburne, Texas 76033  
817.556.6163  
817.556.6868

[Civil Paper Lookup](#)

[Constable Pct.1 Website](#)

[Certified Payments Payment Options](#)

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

Sent: Thursday, July 18, 2024 11:41 AM

To: Matt Wylie <mwyllie@johnsoncountytexas.org>

Cc: Kathryn Keene <kkeene@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

Subject: FY24 Q3 Constable 1 Audit Letter Draft

Constable Wylie,

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.



## 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

July 18<sup>th</sup>, 2024

The Honorable Matt Wylie  
Constable Precinct One  
Johnson County  
3390 FM 1434  
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q3 Constable Precinct One

Dear Constable Wylie,

### **Summary**

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Constable Precinct One for the time period April-June 2024.

### **Background**

Constables specialize in the enforcement of Civil Law. They play a vital role in enforcing judgments rendered in civil cases, such as evictions, divorces, child custody and property disputes. They seize and sell personal property of defendants and apply the proceeds of those sales towards judgements awarded to plaintiffs. They also sell property seized for non-payment of taxes.

### **Scope**

Our review was limited to the examination of the bank statements, and supporting documents for this period.

## Objective

To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the receipt journal from Innoprise matched the monthly Odyssey reports of fees received.

## 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: FY24 Q3 Constable 2 Audit Letter Draft

Adam S. Crawford &lt;AdamC@johnsoncountytexas.org&gt;

Thu 18-Jul-24 2:31 PM

To: Audit-Letters &lt;audit-letters@johnsoncountytexas.org&gt;

Cc: Melyn M. Thompson &lt;Melyn@johnsoncountytexas.org&gt;; Sherron A. Beard &lt;Sherron@johnsoncountytexas.org&gt;

Looks Good. Thanks.

Stay Safe,

*Adam S. Crawford*

Texas Constable

Burleson Sub-Courthouse

247 Elk Drive, Room 209

Burleson, Texas 76028-5645

Office (817) 202-2967

[Johnson County Website, Constable Pct. Two](#)[Johnson County Civil Paper Status Search](#)[Johnson County Constable Fees](#)[Johnson County Precinct Address Lookup - Searchable Map](#)

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**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>**Sent:** Thursday, July 18, 2024 11:39 AM**To:** Adam S. Crawford <AdamC@johnsoncountytexas.org>**Cc:** Melyn M. Thompson <Melyn@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>**Subject:** FY24 Q3 Constable 2 Audit Letter Draft

Constable Crawford,

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



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

July 18, 2024

The Honorable Adam Crawford  
Constable Precinct Two  
Johnson County  
247 Elk Drive  
Burleson, Texas 76028

RE: Auditor's Report – FY24 Q3 Constable Precinct Two

Dear Constable Crawford,

### **Summary**

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Constable Precinct Two for the time period April-June 2024.

### **Background**

Constables specialize in the enforcement of Civil Law. They play a vital role in enforcing judgments rendered in civil cases, such as evictions, divorces, child custody and property disputes. They seize and sell personal property of defendants and apply the proceeds of those sales towards judgements awarded to plaintiffs. They also sell property seized for non-payment of taxes.

### **Scope**

Our review was limited to the examination of the bank statements, and supporting documents for this period

## **Objective**

To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the receipt journal from Innoprise matched the monthly Odyssey reports of fees received.

## **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: FY24 Q3 Constable 3 Audit Letter Draft**

Steven C. Williams <Steven.Williams@johnsoncountytexas.org>

Thu 18-Jul-24 12:45 PM

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

Cc: Jennifer Cagle <jcagle@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

Sounds good to me.

Constable Steve Williams

Johnson County Pct. 3

206 N. Baugh Street

Alvarado, Tx. 76009

(817) 202-2984

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

**Sent:** Thursday, July 18, 2024 11:38 AM

**To:** Steven C. Williams <Steven.Williams@johnsoncountytexas.org>

**Cc:** Jennifer Cagle <jcagle@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

**Subject:** FY24 Q3 Constable 3 Audit Letter Draft

Constable Williams,

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](mailto: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

July 18, 2024

The Honorable Steve Williams  
Constable Precinct Three  
Johnson County  
206 N. Baugh St.  
Alvarado, Texas 76009

RE: Auditor's Report – FY24 Q3 Constable Precinct Three

Dear Constable Williams,

### **Summary**

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Constable Precinct Three for the time period April-June 2024.

### **Background**

Constables specialize in the enforcement of Civil Law. They play a vital role in enforcing judgments rendered in civil cases, such as evictions, divorces, child custody and property disputes. They seize and sell personal property of defendants and apply the proceeds of those sales towards judgements awarded to plaintiffs. They also sell property seized for non-payment of taxes.

### **Scope**

Our review was limited to the examination of the bank statements, and supporting documents for this period

## **Objective**

To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the receipt journal from Innoprise matched the monthly Odyssey reports of fees received.

## **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: FY24 Q3 CA Hot Ck Collections Audit Letter Draft****Bill Moore** <BillM@johnsoncountytexas.org>

Tue 16-Jul-24 10:46 AM

To: Audit-Letters &lt;audit-letters@johnsoncountytexas.org&gt;

Cc: Amy Pardo &lt;AmyP@johnsoncountytexas.org&gt;

Approved

Thanks,

**Bill Moore**

County Attorney

Guinn Justice Center

204 South Buffalo Avenue, Suite 410

Cleburne, Texas 76033

Phone: 817-556-6330

Fax: 817-556-6331

Email: [billm@johnsoncountytexas.org](mailto:billm@johnsoncountytexas.org)**CONFIDENTIALITY NOTICE**

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**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>**Sent:** Tuesday, July 16, 2024 10:17 AM**To:** Bill Moore <BillM@johnsoncountytexas.org>**Cc:** Amy Pardo <AmyP@johnsoncountytexas.org>**Subject:** FY24 Q3 CA Hot Ck Collections Audit Letter Draft**Mr. Moore,**

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](mailto: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

July 10, 2024

The Honorable Bill Moore  
County Attorney  
Johnson County  
204 S. Buffalo  
Cleburne, TX 76033

RE: Auditor's Report – FY24 Q3 County Attorney Hot Check Collections

Dear Mr. Moore,

### **Summary**

In accordance with Chapter 115 of the Local Government Code, we reviewed the County Attorney Hot Check Collection account and the County Attorney/District Attorney Deposit and Trust for the quarter ending June 30, 2024.

### **Background**

The County Attorney is responsible for prosecuting adults charged with misdemeanor criminal offenses such as family violence assault, driving while intoxicated and theft; prosecuting juveniles charged with misdemeanor and felony criminal offenses; representing the Texas Department of Family and Protective Services (also known as Child Protective Services) in child welfare cases protecting the rights of abused and neglected children; representing victims of family violence who seek a protective order as provided by the Texas Family Code; representing applicants who apply through Johnson County Mental Health and Mental Retardation (MHMR) for mental health treatment at a hospital; and advising the Commissioners Court and other elected officials and department heads on legal matters.

### **Scope**

To complete the regular audit procedures for the County Attorney's Hot Check Collection account and the County Attorney/District Attorney Deposit and Trust for the months of April, May and June 2024.



## **Objective**

We examined bank reconciliations and supporting documentation, traced a sampling of receipts and disbursements, verified fees charged for processing sight order, and mailed confirmation letters at random to verify defendant payments.

## **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: Susan Rossee, Internal Auditor  
cc: Kathy Rice, Audit Manager

**Re: FY24 Q3 CC Cash Bonds Audit Letter Draft**

April Long <along@johnsoncountytexas.org>

Thu 01-Aug-24 1:37 PM

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

Cc: Sarah George <sgeorge@johnsoncountytexas.org>

Approved

Sent via the Samsung Galaxy S22 Ultra 5G, an AT&T 5G smartphone

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

**Sent:** Thursday, August 1, 2024 11:13:52 AM

**To:** April Long <along@johnsoncountytexas.org>

**Cc:** Sarah George <sgeorge@johnsoncountytexas.org>

**Subject:** FY24 Q3 CC Cash Bonds Audit Letter Draft

Ms. Long,

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](mailto: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

July 31, 2024

The Honorable April Long  
County Clerk  
Johnson County  
204 S. Buffalo Ave  
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q3 County Clerk's Criminal Cash Bond Account

Dear Ms. Long,

### **Summary**

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the County Clerk's Criminal Cash Bond Account from April through June 2024.

### **Background**

The County Clerk's Office of Johnson County is a multi-purpose office with two main categories of responsibility.

The County Clerk Court Section's role is to accept the initial filings of cases, record all instruments filed in such cases, make the case available to the court as required, and to inform the parties of important actions in the case by issuing appropriate processes at the request of the parties or their attorney(s).

County Clerk Recording's role is to maintain the Official Public Records of the county, including Deed Records, Plats, Assumed Names, Livestock Marks & Brands. This office also records and makes available to qualified applicants, Birth, Death, and Marriage Records. Passports are also processed in this office.

## Scope

Our review was limited to the examination of the County Clerk's Criminal Cash Bonds bank statements, disbursements, and Trust Owners account balances for the quarter ended June 2024.

## Objective

1. To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the receipt journal from Odyssey matched the monthly worksheet log of fees received.
2. The accuracy of the bank reconciliation was confirmed by comparing the Odyssey Trust Account Owner's Report to the book balance on the bank reconciliation.
3. To ensure the liability account funds were properly disbursed, per Local Government Code 117, we verified that a signed Court Order authorized the payments.

## Findings

There were no exceptions that would lead us to conclude that the 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: Dwight Crowe, Senior Internal Auditor  
cc: Kathy Rice, Audit Manager

**Re: FY24 Q3 CC Registry Audit Letter Draft**

April Long <along@johnsoncountytexas.org>

Thu 01-Aug-24 1:37 PM

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

Cc: Sarah George <sgeorge@johnsoncountytexas.org>

Approved

Sent via the Samsung Galaxy S22 Ultra 5G, an AT&T 5G smartphone

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

**Sent:** Thursday, August 1, 2024 11:16:31 AM

**To:** April Long <along@johnsoncountytexas.org>

**Cc:** Sarah George <sgeorge@johnsoncountytexas.org>

**Subject:** FY24 Q3 CC Registry Audit Letter Draft

Ms. Long,

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](mailto: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

July 31, 2024

The Honorable April Long  
County Clerk  
Johnson County  
204 S. Buffalo Ave  
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q3 County Clerk's Registry Account

Dear Ms. Long,

### **Summary**

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the County Clerk's Registry of the Court from April through June 2024.

### **Background**

The County Clerk's Office of Johnson County is a multi-purpose office with two main categories of responsibility.

The County Clerk Court Section's role is to accept the initial filings of cases, record all instruments filed in such cases, make the case available to the court as required, and to inform the parties of important actions in the case by issuing appropriate processes at the request of the parties or their attorney(s).

County Clerk Recording's role is to maintain the Official Public Records of the county, including Deed Records, Plats, Assumed Names, Livestock Marks & Brands. This office also records and makes available to qualified applicants, Birth, Death, and Marriage Records. Passports are also processed in this office.

## Scope

Our review was limited to the examination of the County Clerk's Registry bank statements, disbursements, and Trust Owners account balances for the quarter ended June 2024.

## Objective

1. To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the receipt journal from Odyssey matched the monthly worksheet log of fees received.
2. The accuracy of the bank reconciliation was confirmed by comparing the Odyssey Trust Account Owner's Report to the book balance on the bank reconciliation.
3. To ensure the liability account funds were properly disbursed, per Local Government Code 117, we verified that a signed Court Order authorized the payments.

## Findings

There were no exceptions that would lead us to conclude that the 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: Dwight Crowe, Senior Internal Auditor  
cc: Kathy Rice, Audit Manager

**RE: FY24 DC Jury Credit Card Audit Letter Draft**

David R. Lloyd <dllloyd@johnsoncountytexas.org>

Thu 01-Aug-24 3:39 PM

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

Cc: Chris Taylor <cltaylor@johnsoncountytexas.org>

Dear Mr. Watson:

I would like to express my appreciation for your prompt and thorough review of District Clerk's Audit Report, FY24 District Clerk. Jury Credit Card Process Audit. I agree with your findings, and I am pleased that the review was conducted with minimal impact on my staff.

Your audit team, working together with my Chief Financial Officer and Management Staff is to be commended for a job well done.

Respectfully,

David R. Lloyd  
DISTRICT CLERK  
Johnson County, Texas  
817.556.6105

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

Sent: Thursday, August 1, 2024 3:30 PM

To: David R. Lloyd <dllloyd@johnsoncountytexas.org>

Cc: Chris Taylor <cltaylor@johnsoncountytexas.org>

Subject: FY24 DC Jury Credit Card Audit Letter Draft

Mr. Lloyd

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

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 30<sup>th</sup>, 2024

The Honorable David Lloyd  
District Clerk  
Johnson County  
204 South Buffalo  
Cleburne, TX 76033

RE: Auditor's Report – FY24 District Clerk, Jury Credit Card Process Audit

Dear Mr. Lloyd,

### **Summary**

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the District Clerk's Jury Services Credit Card Processes for month ended May 2024, of the 2024 fiscal year.

### **Background**

The District Clerk's Office is the official custodian of records, and is responsible for the care and safekeeping of all court records for the District Courts of Johnson County. It maintains and manages the records and monies for court fees, custodial accounts which are invested for the benefit of many minor children, bail bond forfeitures and all tax lawsuits. In addition, the office produces a substantial number of court documents including, but not limited to, civil citations, criminal warrants, criminal judgments and sentences, and protective orders.

In accordance with Texas Government Code 61.001(a)(1), as of September 1<sup>st</sup>, 2023, a person who reports for jury service is entitled to receive reimbursement for travel and expenses for amounts not less than \$20 for the first day of service and \$58 for any additional days. The State of Texas reimburses Johnson County, per Government Code, Sec. 61.0015(a), \$14 a day for the amounts paid to a person who reports for jury service in response to a summons for the first day

or fraction of the first day, and \$52 a day for each day or fraction of each day *after* the first day of attendance.

Jury Services has a dedicated manager and is staffed by an administrative clerk, and two associate clerks.

### **Scope**

Our review was limited to the examination of District Clerk Jury Service Credit Card processes, for juror meals and snacks while serving on a panel.

### **Objective**

We examined the credit card procedures to ensure that the guidelines had been followed. And that a blanket purchase order was created prior to the purchase of any meals. We reviewed the credit card statements, along with the manual credit card log, to verify that transactions had been accurately recorded and submitted for processing.

We determined that controls were adequate, to reasonably ensure the use of the credit card was authorized, accurate, and properly recorded.

### **Findings**

There were no exceptions that would lead us to conclude that the 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: Kathy Rice, Audit Manager  
cc: Dwight Crowe, Senior Internal Auditor

**RE: FY24 Q3 JP 1 Audit Letter Draft**

**Brandy Wood** <bwood@johnsoncountytexas.org>

Thu 25-Jul-24 10:36 AM

To: Audit-Letters <audit-letters@johnsoncountytexas.org>; Ronald R. McBroom <rmcbroom@johnsoncountytexas.org>  
Cc: Sherron A. Beard <Sherron@johnsoncountytexas.org>

 1 attachments (176 KB)

JP1 Audit Letter Draft.pdf;

Judge McBroom approves.

Best Regards,

**Brandy Wood**

Chief Justice Court Clerk / Administrator, JP1  
Johnson County  
226 Featherston Street  
Cleburne, TX 76033

Phone: (817) 556-6032

Fax: (817) 556-6198

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

Sent: Thursday, July 18, 2024 1:50 PM

To: Ronald R. McBroom <rmcbroom@johnsoncountytexas.org>

Cc: Brandy Wood <bwood@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

Subject: FY24 Q3 JP 1 Audit Letter Draft

**Judge McBroom,**

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](mailto: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

July 18, 2024

The Honorable Ronald McBroom  
Justice of the Peace, Precinct One  
Johnson County  
226 Featherston St.  
Cleburne, Texas 76033

Dear Judge McBroom,

RE: Auditor's Report – FY24 Q3 JP Precinct One

### **Summary**

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Justice of the Peace, Precinct One office for the quarter April-June 2024.

### **Background**

The Justice of the Peace has original jurisdiction in criminal matters of misdemeanor cases punishable by fine only, and such other jurisdiction as may be provided by law. A JP may issue warrants for search and arrest, conduct preliminary hearings, administer oaths, and perform marriages. The court also functions as a small claims court in civil matters in which exclusive jurisdiction is not, in district or county court, and the amount in controversy does not exceed \$20,000. They also deal with matters concerning foreclosure of mortgages and enforcement of liens on personal property.

### **Scope**

To accomplish this audit, we examined various reports and their supporting documentation for accuracy; verified that daily cash, check and credit card deposits match to their corresponding

daily collections report; ensured that all funds collected and due to others had been accurately disbursed; and mailed confirmation letters to randomly selected defendants requesting independent verification of payments recorded by the JP-1 office for this time period.

### **Objective**

We reviewed all collateral documents to ensure they were current, met statutory minimums, and were properly recorded.

### **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: FY24 Q3 JP 3 Audit Letter Draft**

Andrew Nolan <[anolan@johnsoncountytexas.org](mailto:anolan@johnsoncountytexas.org)>

Thu 18-Jul-24 3:15 PM

To: Audit-Letters <[audit-letters@johnsoncountytexas.org](mailto:audit-letters@johnsoncountytexas.org)>

Cc: Christina McClelland <[cmcclelland@johnsoncountytexas.org](mailto:cmcclelland@johnsoncountytexas.org)>; Sherron A. Beard <[Sherron@johnsoncountytexas.org](mailto:Sherron@johnsoncountytexas.org)>

I concur.

Thank you.

Respectfully,

*Judge Andrew Nolan, J.D.*

Justice of the Peace, Pct. 3

Johnson County, Texas

---

**From:** Audit-Letters <[audit-letters@johnsoncountytexas.org](mailto:audit-letters@johnsoncountytexas.org)>

**Sent:** Thursday, July 18, 2024 1:53 PM

**To:** Andrew Nolan <[anolan@johnsoncountytexas.org](mailto:anolan@johnsoncountytexas.org)>

**Cc:** Christina McClelland <[cmcclelland@johnsoncountytexas.org](mailto:cmcclelland@johnsoncountytexas.org)>; Sherron A. Beard <[Sherron@johnsoncountytexas.org](mailto:Sherron@johnsoncountytexas.org)>

**Subject:** FY24 Q3 JP 3 Audit Letter Draft

Judge Nolan,

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](mailto:swatson@johnsoncountytexas.org)

*Thank you,*

*Kathy Rice*

*Audit Manager*

*Johnson County Auditor's Office*

*817-556-6953 x1618*

*[KRice@JohnsonCountyTX.org](mailto:KRice@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

July 18, 2024

The Honorable Andy Nolan  
Justice of the Peace, Precinct Three  
Johnson County  
206 N. Baugh St.  
Alvarado, Texas 76009

Dear Judge Nolan,

RE: Auditor's Report – FY24 Q3 JP Precinct Three

### **Summary**

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Justice of the Peace, Precinct Three office for the quarter April-June 2024.

### **Background**

The Justice of the Peace has original jurisdiction in criminal matters of misdemeanor cases punishable by fine only, and such other jurisdiction as may be provided by law. A JP may issue warrants for search and arrest, conduct preliminary hearings, administer oaths, and perform marriages. The court also functions as a small claims court in civil matters in which exclusive jurisdiction is not, in district or county court, and the amount in controversy does not exceed \$20,000. They also deal with matters concerning foreclosure of mortgages and enforcement of liens on personal property.

### **Scope**

To accomplish this audit, we examined various reports and their supporting documentation for accuracy; verified that daily cash, check and credit card deposits match to their corresponding

daily collections report; ensured that all funds collected and due to others had been accurately disbursed; and mailed confirmation letters to randomly selected defendants requesting independent verification of payments recorded by the JP-3 office for this time period.

### **Objective**

We reviewed all collateral documents to ensure they were current, met statutory minimums, and were properly recorded.

### **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: FY24 Q3 JP 4 Audit Letter Draft**

Robert Shaw <rsshaw@johnsoncountytexas.org>

Thu 18-Jul-24 2:07 PM

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

Cc: Kathy M. Osier <kosier@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

Yes, I approve.

**Robert S. Shaw**

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

**Sent:** Thursday, July 18, 2024 1:54 PM

**To:** Robert Shaw <rsshaw@johnsoncountytexas.org>

**Cc:** Kathy M. Osier <kosier@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

**Subject:** FY24 Q3 JP 4 Audit Letter Draft

**Judge Shaw,**

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](mailto: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

July 18, 2024

The Honorable Robert Shaw  
Justice of the Peace, Precinct Four  
Johnson County  
2 North Main Street  
Cleburne, Texas 76033

Dear Judge Shaw,

RE: Auditor's Report – FY24 Q3 JP Precinct Four

### **Summary**

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Justice of the Peace, Precinct Four office for the quarter April-June 2024.

### **Background**

The Justice of the Peace has original jurisdiction in criminal matters of misdemeanor cases punishable by fine only, and such other jurisdiction as may be provided by law. A JP may issue warrants for search and arrest, conduct preliminary hearings, administer oaths, and perform marriages. The court also functions as a small claims court in civil matters in which exclusive jurisdiction is not, in district or county court, and the amount in controversy does not exceed \$20,000. They also deal with matters concerning foreclosure of mortgages and enforcement of liens on personal property.

### **Scope**

To accomplish this audit, we examined various reports and their supporting documentation for accuracy; verified that daily cash, check and credit card deposits match to their corresponding

daily collections report; ensured that all funds collected and due to others had been accurately disbursed; and mailed confirmation letters to randomly selected defendants requesting independent verification of payments recorded by the JP-4 office for this time period.

### **Objective**

We reviewed all collateral documents to ensure they were current, met statutory minimums, and were properly recorded.

### **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: FY23 Q4 Hamm Creek Park Audit Letter

Rick Bailey <rickb@johnsoncountytexas.org>

Thu 18-Jul-24 6:21 PM

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

Cc: Keli Pack <kpack@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

Looks good to me. Thanks

Get [Outlook for iOS](#)

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

**Sent:** Thursday, July 18, 2024 11:46:27 AM

**To:** Rick Bailey <rickb@johnsoncountytexas.org>

**Cc:** Keli Pack <kpack@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

**Subject:** FY23 Q4 Hamm Creek Park Audit Letter

Commissioner Bailey,

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](mailto: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

July 18, 2024

The Honorable Rick Bailey  
Commissioner Precinct One  
Johnson County  
3400 FM 1434  
Cleburne, Texas 76033

RE: Auditor's Report – FY24 Q3 Hamm Creek Park

Dear Commissioner Bailey,

### **Summary**

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for Hamm Creek Park for the time period April-June 2024.

### **Background**

Hamm Creek Park is responsible for the care and safekeeping of the park and its records for Johnson County. The staff manages and maintains the records for all park fees, distributing park passes for the day, weekend, or annual use. There are RV hookups, tent spaces and day recreation areas with picnic shelters, playgrounds, clean restrooms and other amenities available.

### **Scope**

Our review was limited to the examination of the Park's bank statements, and supporting documents 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 collected on the Innoprise report matched the monthly receipt log of fees received for all corresponding passes.

## **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,



Steve Watson  
Johnson County Auditor

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

**RE: FY 24 Q3 SO Escrow Account Audit Letter Draft**

Tara Raby <traby@johnsoncountytexas.org>

Tue 16-Jul-24 11:31 AM

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

Good morning-

This audit is approved you may proceed with placing on Commissioner's Court.

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](mailto:traby@johnsoncountytexas.org)



---

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

Sent: Tuesday, July 16, 2024 10:12 AM

To: Adam King <adam@johnsoncountytexas.org>

Cc: Tara Raby <traby@johnsoncountytexas.org>

Subject: FY 24 Q3 SO Escrow Account 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](mailto: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

July 15, 2024

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

RE: Auditor's Report – FY 24 Q3 Sheriff's Office Escrow 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 Escrow Account for the period ending June 2024.

### **Background**

The Sheriff's Office is responsible for traffic control, investigating crimes, apprehending fugitives, running the county jail, emergency response calls (911), resolving disputes, executing warrants, security of the court's buildings, and the safety and security of the Judges. The Sheriff's Office assists other law enforcement agencies within the county.

### **Scope**

Our review was limited to the examination of the Sheriff's Office Escrow ledger accounts, disbursements for the quarter ended June 2024. To accomplish the audit, we examined bank reconciliations and supporting documents; reviewed Odyssey receipts and related procedures; and verified that funds collected had been accurately and timely disbursed.



## **Objective**

Compared bank reconciliations and supporting documents, and Odyssey receipts and related procedures were reviewed. All outstanding deposits and any un-cleared checks on the reconciliation reports were compared to the deposit reports, and to the First Financial bank statements for each month from 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