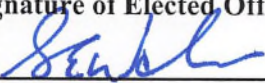


## **AGENDA PLACEMENT FORM**

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

**Date:** 02/17/2025  
**Meeting Date:** 02/24/2025  
**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>
 <div style="position: absolute; bottom: 10px; right: 10px; color: red; font-weight: bold;">2-24-25</div>

**Description:**

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

1. Commissioner Pct. One - Hamm Creek Park
2. Constable One - 1 Finding
3. Constable Two
4. Constable Three
5. Constable Four
6. Justice of the Peace One
7. Justice of the Peace Two
8. Justice of the Peace Three
9. Justice of the Peace Four

(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) \_\_\_\_\_

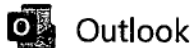
**Please List All External Persons Who Need a Copy of Signed Documents  
In Your Submission Email**

## AGENDA PLACEMENT FORM

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

**Pg. 2**

[illegible]



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**Re: FY25 Q1 Hamm Creek Park Audit Letter Draft**

---

**From** Rick Bailey <rickb@johnsoncountytexas.org>

**Date** Tue 11-Feb-25 9:53 AM

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

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

As expected, looks good to me. Thank you for the good report.

Regards,  
Rick Bailey

---

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

**Sent:** Tuesday, February 11, 2025 9:20 AM

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

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

**Subject:** FY25 Q1 Hamm Creek Park Audit Letter Draft

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

February 10<sup>th</sup>, 2025

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

RE: Auditor's Report – FY25 Q1 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 October through December 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



Outlook

---

**RE: FY25 Q1 Audit Letter Draft - 1 Finding**

---

**From** Matt Wylie <mwylie@johnsoncountytexas.org>

**Date** Mon 10-Feb-25 1:58 PM

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

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

Approved



*Matt Wylie*

Constable Precinct One  
Johnson County  
3390 FM. 1434  
Cleburne, TX 76033  
817-556-6163

[Civil Paper Lookup](#)

[Current Sales](#)

[Constable Pct.1 Website](#)

[Johnson County Constable Fees](#)

[Johnson County Precinct Address Lookup - Searchable Map](#)

### **CONFIDENTIALITY NOTICE**

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---

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

**Sent:** Monday, February 10, 2025 1:37 PM

**To:** Matt Wylie <mwylie@johnsoncountytexas.org>

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

**Subject:** FY25 Q1 Audit Letter Draft - 1 Finding

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.

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

February 6<sup>th</sup>, 2025

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

RE: Auditor's Report – FY25 Q1 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 October through December 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**

We found that a payment was posted from a "Declined" credit card transaction, in error.

## **Recommendations**

We recommend that an "Approved" credit card receipt is received prior to posting any payments.

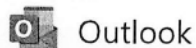
Thank you and your staff for your courtesy and cooperation shown during this audit.

Sincerely,



Steven Watson  
Johnson County Auditor

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



Outlook

---

**RE: FY25 Q1 Audit Letter Draft**

---

**From** Adam S. Crawford <AdamC@johnsoncountytexas.org>

**Date** Tue 11-Feb-25 2:12 PM

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

**Cc** Melyn M. Thompson <Melyn@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

Looks good. Thanks

Stay Safe,

*Adam S. Crawford*

Texas Constable

Serving Johnson County Precinct Two

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](#)

---

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

**Sent:** Monday, February 10, 2025 1:39 PM

**To:** Adam S. Crawford <AdamC@johnsoncountytexas.org>

**Cc:** Melyn M. Thompson <Melyn@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

**Subject:** FY25 Q1 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

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

February 6<sup>th</sup>, 2025

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

RE: Auditor's Report – FY25 Q1 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 October through December 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: FY25 Q1 Audit Letter**

---

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

**Date** Mon 10-Feb-25 3:02 PM

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

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

Sounds good to me.

Thank you.

**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:** Monday, February 10, 2025 1:41 PM

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

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

**Subject:** FY25 Q1 Audit Letter

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

February 6<sup>th</sup>, 2025

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

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

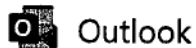
Sincerely,



Steven Watson  
Johnson County Auditor

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





---

**RE: FY25 Q1 Audit Letter Draft**

---

**From** Troy L. Fuller <troy@johnsoncountytexas.org>  
**Date** Mon 10-Feb-25 1:54 PM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>

I am in agreement with the FY25 Q1 Audit Letter Draft that finds no exceptions.

Thank you,

*Troy Fuller*



Constable, Precinct 4  
Johnson County  
2 N. Main St. Ste B6  
Cleburne, TX 76033  
817-556-6363 ext 1547  
817-556-6083 - Fax

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Monday, February 10, 2025 1:43 PM  
**To:** Troy L. Fuller <troy@johnsoncountytexas.org>  
**Cc:** Brenda Tucker <btucker@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>  
**Subject:** FY25 Q1 Audit Letter Draft

Constable Fuller,

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**

2/10/25, 1:57 PM

Mail - Kathy Rice - Outlook

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

February 6<sup>th</sup>, 2025

The Honorable Troy Fuller  
Constable Precinct Four  
Johnson County  
2 N. Main St.  
Cleburne, Texas 76033

RE: Auditor's Report – FY25 Q1 Constable Precinct Four

Dear Constable Fuller,

### **Summary**

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Constable Precinct Four for the time period October through December 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.

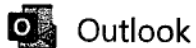
Thank you and your staff for your courtesy and cooperation shown during this audit.

Sincerely,



Steven Watson  
Johnson County Auditor

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



---

**RE: FY25 Q1 Audit Letter Draft**

---

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

**Date** Mon 10-Feb-25 1:50 PM

**To** Audit-Letters <audit-letters@johnsoncountytexas.org>; Ronald R. McBroom <rmcbroom@johnsoncountytexas.org>

**Cc** Sherron A. Beard <Sherron@johnsoncountytexas.org>

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:** Monday, February 10, 2025 1:46 PM

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

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

**Subject:** FY25 Q1 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

February 10<sup>th</sup>, 2025

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 – FY25 Q1 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 ending December 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-One 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.

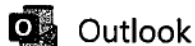
Thank you and your staff for your courtesy and cooperation shown during this audit.

Sincerely,



Steven Watson  
Johnson County Auditor

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



---

**RE: FY25 Q1 Audit Letter Draft**

---

**From** Jeff Monk <JMonk@johnsoncountytexas.org>

**Date** Mon 10-Feb-25 3:56 PM

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

**Cc** Nikki Ashley <nashley@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

Looks Good, Approved,

Thank You,

Judge Monk

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

**Sent:** Monday, February 10, 2025 1:48 PM

**To:** Jeff Monk <JMonk@johnsoncountytexas.org>

**Cc:** Nikki Ashley <nashley@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

**Subject:** FY25 Q1 Audit Letter Draft

Judge Monk,

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

February 10<sup>th</sup>, 2025

The Honorable Jeff Monk  
Justice of the Peace, Precinct Two  
Johnson County  
247 Elk Drive  
Burleson, Texas 76028

Dear Judge Monk,

RE: Auditor's Report – FY25 Q1 JP Precinct Two

### **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 Two office for the quarter ending December 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-Two 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.

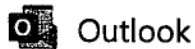
Thank you and your staff for your courtesy and cooperation shown during this audit.

Sincerely,



Steven Watson  
Johnson County Auditor

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



---

**RE: FY25 Q1 Audit Letter Draft**

---

**From** Andrew Nolan <anolan@johnsoncountytexas.org>  
**Date** Mon 10-Feb-25 3:35 PM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>

Received. I agree.

Thank You,  
Andy

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Monday, February 10, 2025 1:51 PM  
**To:** Andrew Nolan <anolan@johnsoncountytexas.org>  
**Cc:** Christina McClelland <cmcclelland@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>  
**Subject:** FY25 Q1 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)



## 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 10<sup>th</sup>, 2025

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 – FY25 Q1 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 ending in December 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-Three 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: FY25 Q1 Audit Letter Draft**

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**From** Robert Shaw <rsshaw@johnsoncountytexas.org>

**Date** Tue 11-Feb-25 6:59 AM

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

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

Yes, I approve.

Thank you,

Robert S. Shaw

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

**Sent:** Monday, February 10, 2025 1:55 PM

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

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

**Subject:** FY25 Q1 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

February 6<sup>th</sup>, 2025

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 – FY25 Q1 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 ending December 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-Four office for this time period.

## **Objective**

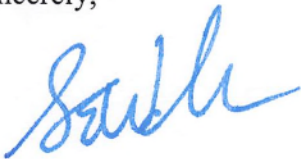
We reviewed all collateral documents to ensure they were current, met statutory minimums, and were properly recorded.

## **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





**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 11<sup>th</sup>, 2025

*Do you approve?*

*R*

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

RE: Auditor's Report – FY25 Q1 Sheriff's Office Commissary

*OK*  
*AIC*

Dear Sheriff King,

**Summary**

In accordance with Local Government Code, Section 351.0415, "Commissary Operation by Sheriff or Private Vendor", the Auditor's Office performed a review of the Inmate Commissary Account for the First Quarter FY25, including months October, November and December 2024.

**Background**

The Johnson County Sheriff's Office operates a commissary in accordance with rules adopted by the Commission on Jail Standards. The Sheriff maintains commissary accounts, showing the amount of proceeds from the commissary operation and the amount and purpose of disbursements from the proceeds. Allowable expenditures are specified in Local Government Code 351.0415.

**Scope**

To complete the regular audit procedures for the Inmate Commissary account for the months of October, November and December 2024.



## 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 11<sup>th</sup>, 2025

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

RE: Auditor's Report – FY25 Q1 Sheriff's Office Commissary

Dear Sheriff King,

### **Summary**

In accordance with Local Government Code, Section 351.0415, "Commissary Operation by Sheriff or Private Vendor", the Auditor's Office performed a review of the Inmate Commissary Account for the First Quarter FY25, including months October, November and December 2024.

### **Background**

The Johnson County Sheriff's Office operates a commissary in accordance with rules adopted by the Commission on Jail Standards. The Sheriff maintains commissary accounts, showing the amount of proceeds from the commissary operation and the amount and purpose of disbursements from the proceeds. Allowable expenditures are specified in Local Government Code 351.0415.

### **Scope**

To complete the regular audit procedures for the Inmate Commissary account for the months of October, November and December 2024.

## **Objective**

We verified the accuracy of the bank reconciliation report to the bank statement for the Commissary account. We examined various reports and their supporting documentation, ensured that funds collected from the Inmate Trust account matched the sales, including sales tax, and reviewed Commissary expenditures to ensure compliance with LGC 351.0415.

## **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



**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

January 23<sup>rd</sup>, 2025

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

Do you approve?  
JR

OK  
AK

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



## 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

January 23<sup>rd</sup>, 2025

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

RE: Auditor's Report – FY25 Q1 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 December 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 December 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 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



**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 11<sup>th</sup>, 2025

*Do you approve?*

*R*

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

RE: Auditor's Report – FY25 Q1 Sheriff's Office Inmate Trust Acct.

Dear Sheriff King,

*OK*  
*AW*

**Summary**

In accordance with Local Government Code, Section 351, the Auditor's Office performed a review of the Inmate Trust Account for the First Quarter FY25, including months October, November and December 2024.

**Background**

The Sheriff's department takes possession of all money an inmate has on their person, upon custody, and credits the money to a trust account created for the inmate. The department may spend money from an inmate account on the written order of the inmate, or as required by law or policy.

**Scope**

To complete the regular audit procedures for the Inmate Trust account for the months of October, November and December 2024.



## 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 11<sup>th</sup>, 2025

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

RE: Auditor's Report – FY25 Q1 Sheriff's Office Inmate Trust Acct.

Dear Sheriff King,

### **Summary**

In accordance with Local Government Code, Section 351, the Auditor's Office performed a review of the Inmate Trust Account for the First Quarter FY25, including months October, November and December 2024.

### **Background**

The Sheriff's department takes possession of all money an inmate has on their person, upon custody, and credits the money to a trust account created for the inmate. The department may spend money from an inmate account on the written order of the inmate, or as required by law or policy.

### **Scope**

To complete the regular audit procedures for the Inmate Trust account for the months of October, November and December 2024.



## Objective

We verified the accuracy of the bank reconciliation, to the bank statement for the Inmate Trust checking account. We examined various reports and their supporting documentation. Reports included are from GTL and Lockdown software for inmate deposits, payment processing services, Kiosks, intake deposits and withdrawals for Debit Release cards, and Commissary usage. From the supporting documentation we ensured that funds collected and held in the Inmate Trust account balanced and that all Trust expenditures complied with Texas Government Code § 501.014 and Sec. 501.063.

## 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