

## AGENDA PLACEMENT FORM

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

**Date:** 04/17/2025

**Meeting Date:** 04/28/2025

**Submitted By:** Steve Watson

**Department:** County Auditor

**Signature of Elected Official/Department Head:**

*[Handwritten Signature]*

<b>Court Decision:</b> <small>This section to be completed by County Judge's Office</small>	
	<b>4-28-25</b>

**Description:**

Acknowledge the FY25 Q2 Cash Count Audit Reports for the following Accts:

1. Commissioner Pct. One - Hamm Creek Park
2. Constable One
3. County Attorney
4. County Clerk Court
5. CSCD-Adult Probation
6. District Clerk
7. Elections
8. Justice of the Peace One
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 Q2 Hamm Creek Park Cash Count Audit Letter Draft**

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**From** Rick Bailey <rickb@johnsoncountytexas.org>  
**Date** Tue 11-Mar-25 3:08 PM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Cc** Keli Pack <kpack@johnsoncountytexas.org>

I'm sorry for the delayed response. Looks good to me. Thanks for all you do.

Thank you,  
Rick Bailey

---

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Tuesday, March 11, 2025 3:00 PM  
**To:** Rick Bailey <rickb@johnsoncountytexas.org>  
**Cc:** Keli Pack <kpack@johnsoncountytexas.org>  
**Subject:** Fw: FY25 Q2 Hamm Creek Park Cash Count Audit Letter Draft

Commissioner Bailey,

This is a friendly reminder for you to review and approve the attached audit letter draft.

Thank you

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**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Wednesday, February 26, 2025 9:09 AM  
**To:** Rick Bailey <rickb@johnsoncountytexas.org>  
**Cc:** Keli Pack <kpack@johnsoncountytexas.org>  
**Subject:** FY25 Q2 Hamm Creek Park Cash Count 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

3/11/25, 3:21 PM

Mail - Kathy Rice - Outlook

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

The Honorable Rick Bailly  
Commissioner, Precinct One  
Johnson County  
3390 FM 1434  
Cleburne, Texas 76033

RE: Auditor's Report – FY25 Q2 Cash Count of Hamm Creek Park

Dear Commissioner Bailey,

### Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of Hamm Creek Park's tills on February 25<sup>th</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciled cash on hand to the receipt report.

### Scope

To complete the regular audit procedures for Hamm Creek Park Cash Receipts for this period.

### Objective

The objective of our review was to determine whether

- Change funds and remittances were accurately recorded and properly reconciled to the respective accounts

- Change funds were used only to make change in connection with collections payable to the County and were not used to make loans, advances, or to cash checks or warrants of any kind
- Physical safeguards were in place to protect County funds

## 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 the audit.

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



Outlook

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**RE: FY25 Q2 Constable One Cash Count Audit Letter Draft**

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From Matt Wylie <mwylie@johnsoncountytexas.org>

Date Wed 26-Feb-25 4:40 PM

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

Cc Kathryn Keene <kkeene@johnsoncountytexas.org>

Approve



*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](#)

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

**Sent:** Wednesday, February 26, 2025 9:12 AM

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

**Cc:** Kathryn Keene <kkeene@johnsoncountytexas.org>

**Subject:** FY25 Q2 Constable One Cash Count 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.

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 25<sup>th</sup>, 2025

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

RE: Auditor's Report – FY25 Q2 Cash Count of Constable One

Dear Constable Wylie,

### Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Constable #1 Office till as of February 25<sup>th</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, completing the cash log and reconciling the cash on hand to the receipt report.

### Background

The primary mission of Johnson County's Constable Office Precinct One is to professionally serve all civil and criminal court dockets with diligence, enforcing all local, state and federal laws with equal fairness. Constables specialize in the enforcement of Civil Law. They enforce judgments rendered in civil cases, such as evictions, divorces, child custody and property disputes; conduct seizures and coordinate the sale of personal property of defendants and apply the proceeds of those sales towards judgements awarded to plaintiffs; and manage the sale of property seized for non-payment of taxes.

### Scope

To complete the regular audit procedures for the Constable's Cash Receipts for this period.

## **Objective**


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

## **Findings**

There were no exceptions 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





Outlook

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**RE: FY25 Q2 Cash Count Audit Letter Draft**

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**From** Bill Moore <BillM@johnsoncountytexas.org>  
**Date** Thu 13-Mar-25 9:09 AM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Cc** Amy Pardo <AmyP@johnsoncountytexas.org>

Approved

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**

The information contained in and transmitted with this email is (1) SUBJECT TO THE ATTORNEY/CLIENT PRIVILEGE; (2) ATTORNEY WORK PRODUCT; OR (3) CONFIDENTIAL. It is intended only for the individual or entity designated above. Any distribution, copying, or use of, or reliance upon the information contained in and transmitted with this email by or to anyone other than the recipient designated above by the sender is prohibited. If you have received this email in error, please notify the Johnson County Attorney's Office at 817-556-6330 immediately. Any email erroneously transmitted to you should be immediately returned to the sender by email and destroyed.

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**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Thursday, March 13, 2025 8:31 AM  
**To:** Bill Moore <BillM@johnsoncountytexas.org>  
**Cc:** Amy Pardo <AmyP@johnsoncountytexas.org>  
**Subject:** FY25 Q2 Cash Count 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



3/13/25, 9:23 AM

Mail - Kathy Rice - Outlook

**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

March 12<sup>th</sup>, 2025

The Honorable Bill Moore  
County Attorney  
Johnson County  
204 South Buffalo St.  
Cleburne, Texas 76033

RE: Auditor's Report – FY25 Q2 Cash Count - County Attorney's Office

Dear Mr. Moore,

### Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of tills at the CA's office, as of March 12<sup>th</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciling the cash on hand to the receipt report.

### Background

The County Attorney hears misdemeanor criminal cases; prosecutes juveniles charged with misdemeanor and felony criminal offenses; represents the Texas Department of Family and Protective Services in child welfare cases; represents applicants who apply through Johnson County Mental Health and Mental Retardation for treatment; and advises the Commissioners Court and other elected officials and department heads on legal matters.

### Objective

To accomplish this audit, we examined various reports and their supporting documentation; verified that collections made by cash, check and credit cards were accurate for this period; and ensured that funds collected on the systems receipt journal matched the actual funds received.

## Findings

There were no exceptions 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



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**RE: FY25 Q2 Cash Count Audit Letter Draft**

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From April Long <along@johnsoncountytexas.org>  
Date Thu 13-Mar-25 9:48 AM  
To Audit-Letters <audit-letters@johnsoncountytexas.org>  
Cc Sarah George <sgeorge@johnsoncountytexas.org>

Thank you for the report.

Thank you,



*April Long*

**Johnson County Clerk**  
817-556-6323 ext. 1301  
[along@johnsoncountytexas.org](mailto:along@johnsoncountytexas.org)

---

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Thursday, March 13, 2025 8:33 AM  
**To:** April Long <along@johnsoncountytexas.org>  
**Cc:** Sarah George <sgeorge@johnsoncountytexas.org>  
**Subject:** FY25 Q2 Cash Count 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

March 12<sup>th</sup>, 2025

The Honorable April Long  
County Clerk  
Johnson County  
2 N. Main St.  
Cleburne, Texas 76033

RE: Auditor's Report – FY25 Q2 Cash Count - County Clerk Offices (Guinn)

Dear Ms. Long,

**Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Clerk's Office tills as of March 12<sup>th</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciling cash on hand to the receipt report.

**Background**

The County Clerk's Office serves as clerk and custodian of records for the commissioner's court, constitutional county court and statutory county courts, and holds funds in trust at the direction of the court. Additionally, the office acts as a recorder and custodian of important public records, including all bonds, deeds, birth and death certificates, assumed names and livestock brands, ensuring that records are maintained in a secure, archival manner, and issues marriage licenses.

**Scope**

To complete the regular audit procedures for the County Clerk Cash Receipts for this period.

## **Objective**

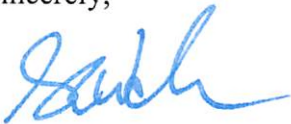
To accomplish this audit, we examined various reports and their supporting documentation; verified that collections made by cash, check and credit cards were accurate for this period; and ensured that funds collected on the systems receipt journal matched the actual funds received.

## **Findings**

There were no exceptions 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



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**RE: FY25 Q2 Cash Count Audit Letter Draft**

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**From** Diane Crowe <dcrowe@johnsoncountytexas.org>  
**Date** Wed 12-Mar-25 7:22 AM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>

Good morning,

I agree with the letter to be submitted to Commissioners Court.

Thank you.  
Diane

---

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Tuesday, March 11, 2025 2:54 PM  
**To:** Diane Crowe <dcrowe@johnsoncountytexas.org>  
**Cc:** Angela Bowman <abowman@johnsoncountytexas.org>  
**Subject:** FY25 Q2 Cash Count Audit Letter Draft

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

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

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

RE: Auditor's Report – FY25 Q2 Cash Count of CSCD Adult Probation

Dear Ms. Crowe,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Community Supervision Corrections Department (CSCD) tills as of March 11<sup>th</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, completing the cash log and reconciling the cash on hand to the receipt report.

### **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 SAFFP, Sex Offender and Mental Health, and Community Service. Various fees and restitution payments are collected by the department.

### **Scope**

To complete the regular audit procedures for the CSCD Cash Receipts for this period.

## **Objective**

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

## **Findings**

There were no exceptions 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: FY25 Q2 Cash Count Audit Letter Draft**

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**From** David R. Lloyd <dlloyd@johnsoncountytexas.org>  
**Date** Mon 14-Apr-25 3:39 PM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>

Dear Mr. Watson:

I would like to express my appreciation for your prompt and thorough review of District Clerk's Audit Report, FY25 Q2 Cash Count - District Clerk Office. 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:** Monday, April 14, 2025 11:45 AM  
**To:** David R. Lloyd <dlloyd@johnsoncountytexas.org>  
**Cc:** Marya Garren <mgarren@johnsoncountytexas.org>; Sally VanSlyke <svanslyke@johnsoncountytexas.org>  
**Subject:** Fw: FY25 Q2 Cash Count Audit Letter Draft

Mr. Lloyd,

This is a friendly reminder for you to review and approve the attached audit letter draft.

Thank you

---

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Thursday, March 13, 2025 8:25 AM  
**To:** David R. Lloyd <dlloyd@johnsoncountytexas.org>  
**Cc:** Marya Garren <mgarren@johnsoncountytexas.org>; Sally VanSlyke <svanslyke@johnsoncountytexas.org>  
**Subject:** FY25 Q2 Cash Count 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

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

March 12<sup>th</sup>, 2025

The Honorable David Lloyd  
District Clerk  
Johnson County  
204 South Buffalo St.  
Cleburne, Texas 76033

RE: Auditor's Report – FY25 Q2 Cash Count - District Clerk's Office

Dear Mr. Lloyd,

**Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of tills at the District Clerk's office, as of March 12<sup>th</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciling the cash on hand to the receipt report.

**Background**

The District Clerk's office is the official record-keeper for the District Courts, responsible for the care and safekeeping of all court records for the District Courts of Johnson County. In addition, they maintain and manage the records and monies including civil citations, criminal warrants and judgements, bail bond forfeitures and all tax lawsuits, as well as sentences and protective orders.

**Scope**

To complete the regular audit procedures for the District Clerk Cash Receipts for this period.

**Objective**

To accomplish this audit, we examined various reports and their supporting documentation; verified that collections made by cash, check and credit cards were accurate for this period; and ensured that funds collected on the systems receipt journal matched the actual funds received.

**Findings**

There were no exceptions 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



Outlook

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**RE: FY25 Q2 Elections Cash Count Audit Letter Draft**

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**From** Joy Adams <JoyceA@johnsoncountytexas.org>  
**Date** Wed 26-Feb-25 1:37 PM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Cc** Theresa Gonzalez <tgonzalez@johnsoncountytexas.org>

Approved and thank you.

Kindest Regards,  
*Joy Adams*  
*Johnson County Elections Administrator*



---

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Wednesday, February 26, 2025 9:07 AM  
**To:** Joy Adams <JoyceA@johnsoncountytexas.org>  
**Cc:** Theresa Gonzalez <tgonzalez@johnsoncountytexas.org>  
**Subject:** FY25 Q2 Elections Cash Count Audit Letter Draft

Ms. Adams,

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 25<sup>th</sup>, 2025

Joyce Adams  
Elections Office  
Johnson County  
103 S. Walnut St.  
Cleburne, Texas 76033

RE: Auditor's Report – FY25 Q2 Cash Count of the Elections Office

Dear Ms. Adams,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Elections Office till as of February 25<sup>th</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, completing the cash log and reconciling the cash on hand to the receipt report.

### **Background**

The Johnson County Elections Office conducts all of the voting, voting procedures, copies of voter rolls, and maps of voting areas in Johnson County. They also handle the reimbursement monies for the State Primaries and funds allocated to defray county registration expenses. This office is governed by the States Election Code Chapter 19.

### **Scope**

To complete the regular audit procedures for the Election Office Cash Receipts for this period.

## **Objective**

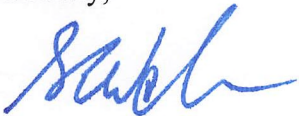
To accomplish this audit, we examined various reports and their supporting documentation, and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the manual receipts, matched the funds deposited.

## **Findings**

There were no exceptions 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: FY25 Q2 Cash Count Audit Letter Draft**

---

From Brandy Wood <bwood@johnsoncountytexas.org>

Date Tue 11-Mar-25 3:20 PM

To Audit-Letters <audit-letters@johnsoncountytexas.org>; Ronald R. McBroom <rmcbroom@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:** Tuesday, March 11, 2025 2:57 PM

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

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

**Subject:** FY25 Q2 Cash Count 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

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

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

RE: Auditor's Report – FY25 Q2 Cash Count of JP One

Dear Judge McBroom,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of three (3) tills at the JP's office, as of March 11<sup>th</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciling the cash on hand to the receipt report.

### **Background**

The Justice of the Peace hears misdemeanor cases punishable by fine only and can hear most civil cases in which the amount in controversy does not exceed \$20,000. In addition, a justice of the peace may issue warrants for search and arrest. Justices of the peace also issue civil process, conduct preliminary hearings, administer oaths, and perform marriages.

### **Scope**

To complete the regular audit procedures for JP 1 Cash Receipts 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 systems receipt journal matched the actual funds received.

## **Findings**

There were no exceptions 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: FY25 Q2 Cash Count Audit Letter Draft**

---

**From** Robert Shaw <rsshaw@johnsoncountytexas.org>  
**Date** Fri 07-Mar-25 9:56 AM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Cc** Kathy M. Osier <kosier@johnsoncountytexas.org>

Looks good to me.

---

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Friday, March 7, 2025 9:51 AM  
**To:** Robert Shaw <rsshaw@johnsoncountytexas.org>  
**Cc:** Kathy M. Osier <kosier@johnsoncountytexas.org>  
**Subject:** FY25 Q2 Cash Count 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

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

The Honorable Robert Shaw  
Justice of the Peace, Precinct 4  
2 N. Main St.  
Cleburne, Texas 76033

RE: Auditor's Report – FY25 Q2 Cash Count - Justice of the Peace, Precinct 4

Dear Judge Shaw,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of four (4) cash drawers at the JP's office, as of March 6<sup>th</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each cash drawer, completing the cash log and reconciling the cash on hand to the receipt report.

### **Background**

The Justice of the Peace hears misdemeanor cases punishable by fine only and can hear most civil cases in which the amount in controversy does not exceed \$20,000. In addition, a justice of the peace may issue warrants for search and arrest. Justices of the peace also issue civil process, conduct preliminary hearings, administer oaths, and perform marriages.

### **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 systems receipt journal matched the actual funds received.

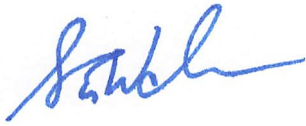


## Findings

There were no exceptions 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: FY25 Q2 Cash Count - Constable Two**

---

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

**Date** Wed 16-Apr-25 11:35 AM

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

**Cc** Melyn M. Thompson <Melyn@johnsoncountytexas.org>

 1 attachment (36 KB)

FY25 Q2 Cash Count - Audit Letter - Burleson - Constable #2.docx;

Thank you. Looks good.

Adam

On Apr 16, 2025, at 7:35 AM, Audit-Letters <audit-letters@johnsoncountytexas.org> wrote:

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

March 25<sup>th</sup>, 2025

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

RE: Auditor's Report – FY25 Q2 Cash Count of Constable Precinct Two

Dear Constable Crawford,

**Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Constable Precinct Two Office cash drawers as of March 25<sup>th</sup>, 2025. To accomplish the audit, the auditor, alongside the clerk, manually counted the cash on hand in the drawer, completing the cash log and reconciling the cash on hand to the receipt report.

**Background**

The primary mission of Johnson County Constable Office Precinct Two, is to professionally serve all civil and criminal court dockets with diligence, enforcing all local, state and federal laws with equal fairness. Constables specialize in the enforcement of Civil Law. They enforce judgments rendered in civil cases, such as evictions, divorces, child custody and property disputes; conduct seizures and coordinate the sale of personal property of defendants and apply the proceeds of those sales towards judgements awarded to plaintiffs; and manage the sale of property seized for non-payment of taxes.

**Scope**

To complete the regular audit procedure for the Constable's Cash Receipts for this period.

**Objective**

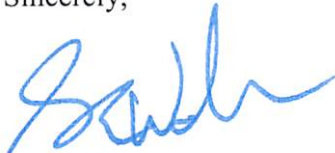
To accomplish this audit, we examined various reports and their supporting documentation and verified collections made by cash, check and credit cards were accurate for this period. We ensured funds collected on the receipt journal from Odyssey matched the funds received.

**Findings**

There were no exceptions 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: FY25 Q2 Cash Count - Burleson Clerks Office

---

From April Long <along@johnsoncountytexas.org>  
Date Wed 16-Apr-25 9:34 AM  
To Audit-Letters <audit-letters@johnsoncountytexas.org>  
Cc Sarah George <sgeorge@johnsoncountytexas.org>

Received. Thank you.

Thank you,



*April Long*

**Johnson County Clerk**  
817-556-6323 ext. 1301  
[along@johnsoncountytexas.org](mailto:along@johnsoncountytexas.org)

From: Audit-Letters <audit-letters@johnsoncountytexas.org>  
Sent: Wednesday, April 16, 2025 7:37 AM  
To: April Long <along@johnsoncountytexas.org>  
Cc: Sarah George <sgeorge@johnsoncountytexas.org>  
Subject: FY25 Q2 Cash Count - Burleson Clerks Office

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

March 25<sup>th</sup>, 2025

The Honorable April Long  
County Clerk  
Johnson County  
247 Elk Dr. Ste. 107  
Burleson, Texas 76028

RE: Auditor's Report – FY25 Q2 Cash Count Burleson County Clerk's Office

Dear Ms. Long,

**Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Clerk's Office cash drawers as of March 25<sup>th</sup>, 2025. To accomplish the audit, the auditor, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciled cash on hand to the receipt report.

**Background**

The County Clerk's Office serves as clerk and custodian of record for the commissioner's court, constitutional county court and statutory county courts, and holds funds in trust at the direction of the court. Additionally, the office acts as a recorder and custodian of important public records, including all bonds, deeds, birth and death certificates, assumed names and livestock brands, ensuring that records are maintained in a secure, archival manner, and issues marriage licenses.

**Scope**

To complete the regular audit procedures for the County Clerk Cash Receipts for this period.

**Objective**

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

**Findings**

There were no exceptions 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: FY25 Q2 Cash Count JP 2

---

From Jeff Monk <JMonk@johnsoncountytexas.org>  
Date Wed 16-Apr-25 10:51 AM  
To Audit-Letters <audit-letters@johnsoncountytexas.org>  
Cc Nikki Ashley <nashley@johnsoncountytexas.org>

I Approve.

Judge Monk

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Wednesday, April 16, 2025 7:38 AM  
**To:** Jeff Monk <JMonk@johnsoncountytexas.org>  
**Cc:** Nikki Ashley <nashley@johnsoncountytexas.org>  
**Subject:** FY25 Q2 Cash Count JP 2

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

March 25<sup>th</sup>, 2025

The Honorable Jeff Monk  
Justice of the Peace, Precinct Two  
Johnson County  
247 Elk Dr. Ste. 107  
Burleson, Texas 76028

RE: Auditor's Report – FY25 Q2 Cash Count of JP Two

Dear Judge Monk,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the cash drawers at the JP's office, as of March 25<sup>th</sup>, 2025. To accomplish the audit, the auditor, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciling the cash on hand to the receipt report.

### **Background**

The Justice of the Peace hears misdemeanor cases punishable by fine only and can hear most civil cases in which the amount in controversy does not exceed \$20,000. In addition, a justice of the peace may issue warrants for search and arrest. Justices of the peace also issue civil process, conduct preliminary hearings, administer oaths, and perform marriages.

### **Scope**

To complete the regular audit procedures for the Justice of the Peace Cash Receipts 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 systems receipt journal matched the actual funds received.

## **Findings**

There were no exceptions 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



Outlook

---

**RE: FY25 Q2 Juvenile Cash Count Audit Letter Draft**

---

**From** Steve G. Gant <SteveG@johnsoncountytexas.org>  
**Date** Mon 10-Mar-25 11:31 AM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Cc** Ellen Peveto <epeveto@johnsoncountytexas.org>

I approve.  
Thank you,

Steve Gant  
Director/Chief Juvenile Probation Officer  
Johnson County Juvenile Services  
1102 East Kilpatrick, Suite C  
Cleburne, Texas 76031  
Phone: 817-556-6880  
[steveg@johnsoncountytexas.org](mailto:steveg@johnsoncountytexas.org)



---

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Monday, March 10, 2025 10:57 AM  
**To:** Steve G. Gant <SteveG@johnsoncountytexas.org>  
**Cc:** Ellen Peveto <epeveto@johnsoncountytexas.org>  
**Subject:** FY25 Q2 Juvenile Cash Count Audit Letter Draft

Mr. Gant,

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

March 7<sup>th</sup>, 2025

Mr. Steve Gant  
Director of Juvenile Services  
Johnson County  
1102 E. Kilpatrick Ave, Suite C  
Cleburne, Texas 76031

RE: Auditor's Report – FY25 Q2 Cash Count of Juvenile Services

Dear Mr. Gant,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Juvenile services till as of March 7<sup>th</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, completing the cash log and reconciling the cash on hand to the receipt report.

### **Background**

The Johnson County Juvenile Services is the agency designated to receive law enforcement reports of law violations defined either as delinquent conduct or conduct indicating a need for supervision allegedly committed by juveniles (children ages 10 through 16). The department collects various funds from probationers for both fines, fees, and restitution.

### **Objective**

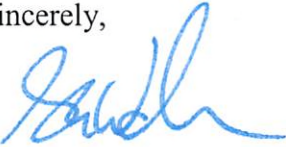
To accomplish this audit, we examined various reports and their supporting documentation, and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the receipt journal from the JCMS-TX Juvenile software matched the funds received.

## Findings

There were no exceptions 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



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**RE: FY25 Q2 Cash Count - Public Works**

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**From** Jennifer VanderLaan <JenniferV@johnsoncountytexas.org>  
**Date** Wed 16-Apr-25 8:37 AM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Cc** Julie Edmiston <jedmiston@johnsoncountytexas.org>

Thank you, I approve.

**Jennifer VanderLaan**  
Director, C.F.M.  
Johnson County Public Works  
817-556-6380



**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Wednesday, April 16, 2025 7:40 AM  
**To:** Jennifer VanderLaan <JenniferV@johnsoncountytexas.org>  
**Cc:** Julie Edmiston <jedmiston@johnsoncountytexas.org>  
**Subject:** FY25 Q2 Cash Count - Public Works

Ms. Vanderlaan,

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

March 26<sup>th</sup>, 2025

Jennifer Vanderlaan  
Director, Public Works  
Johnson County  
2 N. Mill St.  
Cleburne, Texas 76033

RE: Auditor's Report – FY25 Q2 Cash Count of Public Works Office

Dear Ms. Vanderlaan,

**Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Public Works Office tills as of March 26<sup>th</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, completing the cash log and reconciling the cash on hand to the receipt report.

**Background**

The Johnson County Public Works Department accepts payments for development, license and septic permit applications, as well as plat associated fees, for properties in the unincorporated area of Johnson County. Public Works also processes various property complaints and other permissions that do not require a fee.

**Scope**

To complete the regular audit procedures for the Public Works Office's Cash Receipts for this period.



**Objective**

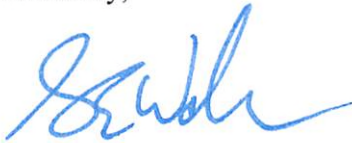
To accomplish this audit, we examined various reports and their supporting documentation; verified that collections made by cash, check and credit cards were accurate for this period, and ensured that funds collected on the receipt journal from Community Development software matched the funds received.

**Findings**

There were no exceptions 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.

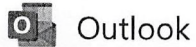
Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



Outlook

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**RE: FY25 Q2 Jail Bonding/Commissary Cash Count Audit Letter Draft**


---

**From** Tara Raby <traby@johnsoncountytexas.org>

**Date** Mon 10-Mar-25 4:01 PM

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

**Cc** Kristen Lesley <klesley@johnsoncountytexas.org>

 1 attachment (242 KB)

FY25 Q2 Cash County of Jail Bonding and Commissary.pdf;

Good afternoon-

Please find attached Sheriff King's approval.

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:** Monday, March 10, 2025 10:59 AM

**To:** Adam King <adam@johnsoncountytexas.org>

**Cc:** Kristen Lesley <klesley@johnsoncountytexas.org>; Tara Raby <traby@johnsoncountytexas.org>

**Subject:** FY25 Q2 Jail Bonding/Commissary Cash Count 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.

---

**RE: FY25 Q2 Jail Bonding/Commissary Cash Count Audit Letter Draft**

---

**From** Adam King <adam@johnsoncountytexas.org>

**Date** Tue 11-Mar-25 3:19 PM

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

**Cc** Kristen Lesley <klesley@johnsoncountytexas.org>; Tara Raby <traby@johnsoncountytexas.org>

OK to post.

AK

---

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

**Sent:** Monday, March 10, 2025 10:59 AM

**To:** Adam King <adam@johnsoncountytexas.org>

**Cc:** Kristen Lesley <klesley@johnsoncountytexas.org>; Tara Raby <traby@johnsoncountytexas.org>

**Subject:** FY25 Q2 Jail Bonding/Commissary Cash Count 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

March 7<sup>th</sup>, 2025

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

Do you approve?  
R

OK  
AK

RE: Auditor's Report – FY25 Q2 Cash Count of Jail Bonding and Commissary

Dear Sheriff King,

### Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Jail Bonding & Commissary tills as of March 7<sup>th</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, completing the cash log and reconciling the cash on hand to the receipt report.

### Background

The Johnson County Jail receives funds both for cash bonds and for inmates use of commissary services.

### Objective

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



## 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

March 7<sup>th</sup>, 2025

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

RE: Auditor's Report – FY25 Q2 Cash Count of Jail Bonding and Commissary

Dear Sheriff King,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Jail Bonding & Commissary tills as of March 7<sup>th</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, completing the cash log and reconciling the cash on hand to the receipt report.

### **Background**

The Johnson County Jail receives funds both for cash bonds and for inmates use of commissary services.

### **Objective**

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

## Findings

There were no exceptions 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: FY25 Q2 Cash Count Audit Letter Draft**

---

**From** Kathy Blackwell <KathyB@johnsoncountytexas.org>

**Date** Fri 07-Mar-25 9:56 AM

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

Agree.....

---

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

**Sent:** Friday, March 7, 2025 9:50 AM

**To:** Kathy Blackwell <KathyB@johnsoncountytexas.org>

**Cc:** Melinda Horn <mhorn@johnsoncountytexas.org>

**Subject:** FY25 Q2 Cash Count Audit Letter Draft

Ms. Blackwell,

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

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

The Honorable Kathy Blackwell  
County Treasurer  
Johnson County  
2 North Main  
Cleburne, Texas 76033

RE: Auditor's Report – FY25 Q2 Cash Count -Treasurer

Dear Ms. Blackwell:

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the one (1) till on March 6<sup>th</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till and the safe, completing the cash log and reconciling cash on hand to the receipt report.

### **Background**

The Treasurer, is an elected official that serves a four-year term, and is the chief custodian of county funds and receives all monies belonging to the county. The treasurer is the chief liaison between the county and all depository banks.

### **Scope**

To complete the regular audit procedure for the Treasurer's Cash Receipts for this period.



## **Objective**

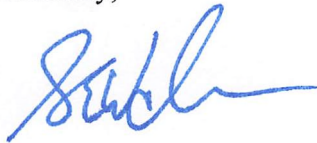
To accomplish this audit, we examined various reports and their supporting documentation and verified collections made by cash, check and credit cards were accurate for this period. We ensured funds collected on the receipt journal from Zobrio matched the funds received.

## **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 the audit.

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager