

## **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:** 

<b>Court Decision:</b> <small>This section to be completed by County Judge's Office</small>
 <div style="color: red; font-weight: bold; font-size: 1.2em; margin-top: 10px;">4-28-25</div>

**Description:**

Acknowledge the FY25 Q2 Audit Reports for the following list of Accts:

1. Commissioner One - Hamm Creek Park
2. County Clerk - Cash Bonds
3. County Clerk - Fees
4. County Clerk - Registry
5. District Clerk - Registry
6. Elections
7. Justice of the Peace One
8. 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**

Approved in CC on 9/11/2023

## 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 Audit Letter Draft

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From Rick Bailey <rickb@johnsoncountytexas.org>  
Date Mon 14-Apr-25 1:41 PM  
To Audit-Letters <audit-letters@johnsoncountytexas.org>  
Cc Keli Pack <kpack@johnsoncountytexas.org>

Looks good. Thanks for all you do.

Regards,  
Rick Bailey

---

From: Audit-Letters <audit-letters@johnsoncountytexas.org>  
Sent: Monday, April 14, 2025 10:51 AM  
To: Rick Bailey <rickb@johnsoncountytexas.org>  
Cc: Keli Pack <kpack@johnsoncountytexas.org>  
Subject: FY25 Q2 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

April 9<sup>th</sup>, 2025

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

RE: Auditor's Report – FY25 Q2 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 ending March 2025.

### **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**

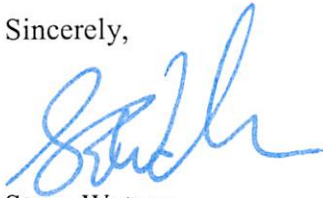
To accomplish this audit, we examined the collateral documents and ensured they were current, met statutory minimums, and were properly recorded. We verified funds collected on the Innoprise report matched the monthly receipt log of fees received for all corresponding passes.

## **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

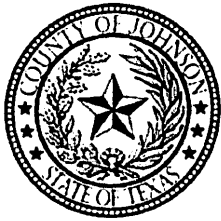
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RE: FY25 Q2 County Clerk Cash Bonds Audit Letter Draft

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From April Long <along@johnsoncountytexas.org>  
Date Mon 14-Apr-25 4:17 PM  
To Audit-Letters <audit-letters@johnsoncountytexas.org>  
Cc Sarah George <sgeorge@johnsoncountytexas.org>; Dwight Crowe <dwrightc@johnsoncountytexas.org>

Received, thank you for your time.



*April Long*  
**Johnson County Clerk**  
817-556-6323

From: Audit-Letters <audit-letters@johnsoncountytexas.org>  
Sent: Monday, April 14, 2025 3:43 PM  
To: April Long <along@johnsoncountytexas.org>  
Cc: Sarah George <sgeorge@johnsoncountytexas.org>; Dwight Crowe <dwrightc@johnsoncountytexas.org>  
Subject: FY25 Q2 County Clerk Cash Bonds Audit Letter Draft

Ms. Long,

Please review the attached draft letter for this audit.

If you agree with this letter, Reply with your Approval.

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

P: 817-556-6305  
E: [swatson@johnsoncountytexas.org](mailto:swatson@johnsoncountytexas.org)



## JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

Telephone (817) 556-6305 ~ Fax (817) 556-6075

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

April 14<sup>th</sup>, 2025

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

RE: Auditor's Report – FY 25 Q2 County Clerk's Criminal Cash Bond Account

Dear Ms. Long,

### **Summary**

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the County Clerk's Criminal Cash Bond Account from January through March 2025.

### **Background**

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

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

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

## Scope

Our review was limited to the examination of the County Clerk's Criminal Cash Bonds bank statements, disbursements, and Trust Owners account balances for the quarter ended March 2025.

## Objective

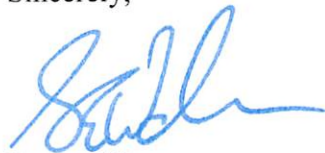
1. To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the receipt journal from Odyssey matched the monthly worksheet log of fees received.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

## Findings

There were no exceptions that would lead us to conclude that the collections and disbursements for this period were not, in all material respects, appropriately charged, remitted and reported.

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Dwight Crowe, Senior Internal Auditor  
cc: Kathy Rice, Audit Manager



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RE: FY25 Q2 County Clerk Fees Audit Letter Draft

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From April Long <along@johnsoncountytexas.org>

Date Tue 15-Apr-25 10:03 AM

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

Cc Sarah George <sgeorge@johnsoncountytexas.org>; Dwight Crowe <dwrightc@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:** Tuesday, April 15, 2025 9:21 AM

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

**Cc:** Sarah George <sgeorge@johnsoncountytexas.org>; Dwight Crowe <dwrightc@johnsoncountytexas.org>

**Subject:** FY25 Q2 County Clerk Fees 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

April 15<sup>th</sup>, 2025

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

RE: Auditor's Report – FY25 Q2 County Clerk's Filing Fees Account

Dear Ms. Long,

### Summary

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the County Clerk's Filing Fees from January through March 2025.

### Background

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

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

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

## Scope

Our review was limited to the examination of the County Clerk Filing Fee Account's, Odyssey reports, disbursements, and bank reports for the quarter ended March 2025.

## Objective

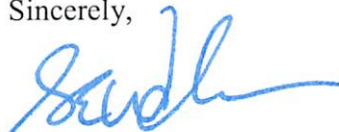
1. To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the receipt journal from Odyssey matched the monthly worksheet log of fees received.
2. To ensure the accuracy of the disbursements to various entities for fees collected, through matching Odyssey receipt journals to Innoprise invoices.

## Findings

There were no exceptions that would lead us to conclude that the collections and disbursements for this period were not, in all material respects, appropriately charged, remitted and reported.

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Dwight Crowe, Senior Internal Auditor  
cc: Kathy Rice, Audit Manager

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**RE: FY25 Q2 County Clerk Registry Audit Letter Draft**

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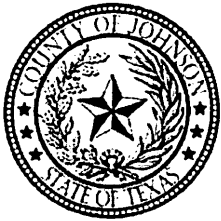
From April Long <along@johnsoncountytexas.org>

Date Mon 14-Apr-25 4:17 PM

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

Cc Sarah George <sgeorge@johnsoncountytexas.org>; Dwight Crowe <dwrightc@johnsoncountytexas.org>

Received, thank you for your time.



*April Long*

**Johnson County Clerk**  
817-556-6323

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

**Sent:** Monday, April 14, 2025 3:44 PM

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

**Cc:** Sarah George <sgeorge@johnsoncountytexas.org>; Dwight Crowe <dwrightc@johnsoncountytexas.org>

**Subject:** FY25 Q2 County Clerk Registry Audit Letter Draft

Ms. Long,

Please review the attached draft letter for this audit.

If you agree with this letter, Reply with your Approval.

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

P: 817-556-6305

E: [swatson@johnsoncountytexas.org](mailto:swatson@johnsoncountytexas.org)



## JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

Telephone (817) 556-6305 - Fax (817) 556-6075

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

April 14<sup>th</sup>, 2025

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

RE: Auditor's Report – FY 25 Q2 County Clerk's Registry Account

Dear Ms. Long,

### **Summary**

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the County Clerk's Registry of the Court from January through March 2025.

### **Background**

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

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

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

## Scope

Our review was limited to the examination of the County Clerk's Registry bank statements, disbursements, and Trust Owners account balances for the quarter ended March 2025.

## Objective

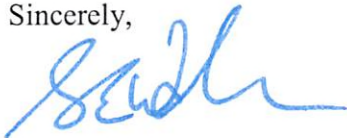
1. To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the receipt journal from Odyssey matched the monthly worksheet log of fees received.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

## Findings

There were no exceptions that would lead us to conclude that the collections and disbursements for this period were not, in all material respects, appropriately charged, remitted and reported.

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Dwight Crowe, Senior Internal Auditor  
cc: Kathy Rice, Audit Manager

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**RE: FY25 Q2 DC Registry Audit Letter Draft**

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**From** David R. Lloyd <dlloyd@johnsoncountytexas.org>

**Date** Mon 14-Apr-25 3:44 PM

**To** Kathy Rice <krice@johnsoncountytexas.org>

**Cc** Marya Garren <mgarren@johnsoncountytexas.org>; Sally VanSlyke <svanslyke@johnsoncountytexas.org>; Dwight Crowe <dwrightc@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 District Clerk Registry Account. 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:** Kathy Rice <krice@johnsoncountytexas.org>

**Sent:** Monday, April 14, 2025 3:42 PM

**To:** David R. Lloyd <dlloyd@johnsoncountytexas.org>

**Cc:** Marya Garren <mgarren@johnsoncountytexas.org>; Sally VanSlyke <svanslyke@johnsoncountytexas.org>; Dwight Crowe <dwrightc@johnsoncountytexas.org>

**Subject:** FY25 Q2 DC Registry 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

April 14<sup>th</sup>, 2025

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

RE: Auditor's Report – FY 25 Q2 District Clerk's Registry Account

Dear Mr. Lloyd,

### **Summary**

In accordance with Local Government Code, Section 115, the Auditor's Office performed a desk review of the District Clerk's Registry of the Court from January through March 2025.

### **Background**

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

### **Scope**

Our review was limited to the examination of the District Clerk's Registry bank statements, disbursements, and Trust Owners account balances for the quarter ended March 2025.

## Objective

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

## Findings

There were no exceptions that would lead us to conclude that the collections and disbursements for this period were not, in all material respects, appropriately charged, remitted and reported.

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Dwight Crowe, Senior Internal Auditor  
cc: Kathy Rice, Audit Manager

---

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

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From Joy Adams <JoyceA@johnsoncountytexas.org>  
Date Mon 14-Apr-25 11:40 AM  
To Audit-Letters <audit-letters@johnsoncountytexas.org>  
Cc Theresa Gonzalez <tgonzalez@johnsoncountytexas.org>

I approve.

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



From: Audit-Letters <audit-letters@johnsoncountytexas.org>  
Sent: Monday, April 14, 2025 10:49 AM  
To: Joy Adams <JoyceA@johnsoncountytexas.org>  
Cc: Shauna Belloma <sbelloma@johnsoncountytexas.org>  
Subject: FY25 Q2 Elections 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

April 9<sup>th</sup>, 2025

Joy Adams  
Elections Office  
Johnson County  
103 S. Walnut St.  
Cleburne TX 76033

RE: Auditor's Report – FY25 Q2 Elections

Dear Ms. Joy Adams,

### **Summary**

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Elections Department for the time period ending March 2025.

### **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**

Our review was limited to the examination of all collateral documents, meet statutory minimums, and are properly recorded for this period

**Objective**

To accomplish this audit, we observed collection, receipting and office procedures for accuracy, verified receipts and their supporting documents, and performed random cash counts.

**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 Q2 JP 1 Audit Letter Draft**

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

**Date** Mon 14-Apr-25 3:39 PM

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

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

 1 attachment (35 KB)

JP1 Audit Letter Draft Q2.docx;

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, April 14, 2025 3:24 PM

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

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

**Subject:** FY25 Q2 JP 1 Audit Letter Draft

Judge McBroom,

Please review the attached draft letter for this audit.

If you agree with this letter, Reply with your Approval.

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**

Johnson County Auditor

P: 817-556-6305

E: [swatson@johnsoncountytexas.org](mailto:swatson@johnsoncountytexas.org)



## JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

Telephone (817) 556-6305 - Fax (817) 556-6075

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

April 14<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 Q2 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 March 2025.

### Background

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

### Scope

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

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

### **Objective**

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

### **Findings**

There were no exceptions that would lead us to conclude that the balances and collections of the office for this period were not, in all material respects, appropriately charged, remitted and reported.

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



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RE: FY25 Q2 JP 4 Audit Letter Draft - 1 Finding

---

From Robert Shaw <rsshaw@johnsoncountytexas.org>  
Date Wed 16-Apr-25 11:13 AM  
To Audit-Letters <audit-letters@johnsoncountytexas.org>

We concur with the finding ,incident occurred when Chief Clerk was out of the office and I failed to appoint / designate another clerk to conduct this task . steps have been taken to correct the issue going forward.

RSS

From: Audit-Letters <audit-letters@johnsoncountytexas.org>  
Sent: Monday, April 14, 2025 3:32 PM  
To: Robert Shaw <rsshaw@johnsoncountytexas.org>  
Cc: Kathy M. Osier <kosier@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>  
Subject: FY25 Q2 JP 4 Audit Letter Draft - 1 Finding

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

April 14<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 Q2 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 March 2025.

### Background

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

### Scope

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

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

### **Objective**

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

### **Findings**

Failure to meet Local Government Code 113.022 (a) A county officer or other person who receives money shall deposit the money with the county treasurer on or before the next regular business day after the date on which the money is received. If this deadline cannot be met, the officer or person must deposit the money, without exception, on or before the fifth business day after the day on which the money is received.

### **Recommendation**

For JP4 to observe the Local Government Code 113.022 and make their departmental deposits within the time limits mandated by the state statute.

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

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RE: FY25 Q2 JP 2 Audit Letter Draft

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From Jeff Monk <JMonk@johnsoncountytexas.org>  
Date Tue 15-Apr-25 3:49 PM  
To Audit-Letters <audit-letters@johnsoncountytexas.org>  
Cc Nikki Ashley <nashley@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

Looks good, thank you and I agree.

Judge Monk

From: Audit-Letters <audit-letters@johnsoncountytexas.org>  
Sent: Monday, April 14, 2025 3:25 PM  
To: Jeff Monk <JMonk@johnsoncountytexas.org>  
Cc: Nikki Ashley <nashley@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>  
Subject: FY25 Q2 JP 2 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

April 14<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 Q2 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 March 2025.

**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-2 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

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Re: FY25 Q2 JP 3 Audit Letter Draft

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From Andrew Nolan <anolan@johnsoncountytexas.org>

Date Mon 14-Apr-25 9:42 PM

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

Cc Christina McClelland <cmccllelland@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

I concur.

Thanks,  
Andy

Sent via the Samsung Galaxy S23 Ultra 5G, an AT&T 5G smartphone  
Get [Outlook for Android](#)

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

**Sent:** Monday, April 14, 2025 3:26:23 PM

**To:** Andrew Nolan <anolan@johnsoncountytexas.org>

**Cc:** Christina McClelland <cmccllelland@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

**Subject:** FY25 Q2 JP 3 Audit Letter Draft

Judge Nolan,

Please review the attached draft letter for this audit.

If you agree with this letter, Reply with your Approval.

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

P: 817-556-6305

E: [swatson@johnsoncountytexas.org](mailto:swatson@johnsoncountytexas.org)



## JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

Telephone (817) 556-6305 ~ Fax (817) 556-6075

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

April 14<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 Q2 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 March 2025.

### **Background**

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

### **Scope**

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



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

### **Objective**

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

### **Findings**

There were no exceptions that would lead us to conclude that the balances and collections of the office for this period were not, in all material respects, appropriately charged, remitted and reported.

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

Sincerely,



Steven Watson  
Johnson County Auditor

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

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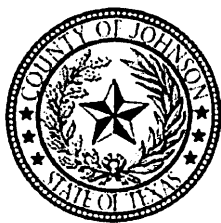
RE: FY25 Q2 County Clerk Recording Audit Letter Draft

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From April Long <along@johnsoncountytexas.org>  
Date Wed 16-Apr-25 12:40 PM  
To Audit-Letters <audit-letters@johnsoncountytexas.org>  
Cc Sarah George <sgeorge@johnsoncountytexas.org>

Received. Thank you for the report.

Thank you,



*April Long*

**Johnson County Clerk**  
817-556-6323

From: Audit-Letters <audit-letters@johnsoncountytexas.org>  
Sent: Wednesday, April 16, 2025 12:24 PM  
To: April Long <along@johnsoncountytexas.org>  
Cc: Sarah George <sgeorge@johnsoncountytexas.org>  
Subject: FY25 Q2 County Clerk Recording 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

April 16<sup>th</sup>, 2025

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

RE: Auditor's Report – FY 25 Q2 County Clerk Recording Account

Dear Ms. Long,

### Summary

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the County Clerk Recording Account from January through March 2025.

### Background

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

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

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

## Scope

Our review was limited to the examination of the County Clerk's Official Public Records Account's Kofile reports, disbursements, and bank reports for the quarter ended March 2025.

## Objective

1. To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the Kofile reports matched the monthly workshop log of fees received.
2. Verified the accuracy of disbursements, to the Vital Statistics Section of the Texas Department of State Health Services, through matching fees collected to the invoices.

## Findings

There were no exceptions that would lead us to conclude that the collections and disbursements for this period were not, in all material respects, appropriately charged, remitted and reported.

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Dwight Crowe, Senior Internal Auditor  
cc: Kathy Rice, Audit Manager