

## **AGENDA PLACEMENT FORM**

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

**Date:** 07/07/2025

**Meeting Date:** 07/14/2025

**Submitted By:** Steve Watson

**Department:** County Auditor

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



### **Court Decision:**

This section to be completed by County Judge's Office



**7-14-25**

**Description:**

Acknowledge the FY25 Q2 Audit Reports

for the attached list of Accounts:

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(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)

1.	CSCD - Adult Probation
2.	Constable One
3.	Constable Two
4.	Constable Three
5.	Constable Four
6.	County Attorney – Collections
7.	District Attorney – Collections
8.	District Clerk - Filing Fees
9.	District Clerk - Jury
10.	Juvenile Services
11.	Payroll - General
12.	Facilities Mgmt. - Postage
13.	Public Works
14.	Sheriff's Office – Escrow
15.	Sheriff's Office – Inmate Commissary
16.	Sheriff's Office – Inmate Trust
17.	Sheriff's Office – Indigent Health Care
18.	Sheriff's Office – LEOSE
19.	Tax Office - AdValorem
20.	Tax Office - Auto
21.	Tax Office – Boat
22.	Tax Office - Sales Tax
23.	Treasurer



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**RE: FY25 Q2 Audit Letter Draft**

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**From** Diane Crowe <dcrowe@johnsoncountytexas.org>  
**Date** Wed 07-May-25 3:45 PM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Cc** Angela Bowman <abowman@johnsoncountytexas.org>

Good afternoon,

I agree with the findings listed in the letter.

Thank you.  
Diane

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Wednesday, May 7, 2025 3:32 PM  
**To:** Diane Crowe <dcrowe@johnsoncountytexas.org>  
**Cc:** Angela Bowman <abowman@johnsoncountytexas.org>  
**Subject:** FY25 Q2 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

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

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

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

Dear Ms. Crowe,

### **Summary**

In accordance with Local Government Code, Sections 112 and 115, the Auditor's Office performed a review of the Community Supervision Correction Departments (CSCD), Correction Software Solutions (CSS) Bank Reconciliation, Receipt Reports and the Certified Payment Credit Card processor as well as the new CSS Credit Card reports for the period ending March 2025.

### **Background**

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

### **Scope**

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



## **Objective**

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

## **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



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**Re: FY25 Q2 Constable One Audit Letter Draft**

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

**Date** Tue 22-Apr-25 9:47 AM

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

Approve

Matt Wylie  
Constable Pct. 1  
Johnson County

On Apr 22, 2025, at 10:44 AM, Audit-Letters <audit-letters@johnsoncountytexas.org> wrote:

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)

<Constable Pct. 1 Audit Letter Draft Q2.docx>



## 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 22<sup>nd</sup>, 2025

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

RE: Auditor's Report – FY25 Q2 Constable Precinct One

Dear Constable Wylie,

### **Summary**

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

### **Background**

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

### **Scope**

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

## **Objective**

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

## **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



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**RE: FY25 Q2 Constable Two Audit Letter Draft**

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

**Date** Tue 22-Apr-25 3:40 PM

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

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

Looks good. Thanks

Stay Safe,

*Adam S. Crawford*

Texas Constable

Serving the People of Precinct 2

Johnson County, Texas



Burleson Sub-Courthouse

247 Elk Drive, Room 209

Burleson, Texas 76028-5645

Office (817) 202-2967

[Johnson County Website, Constable Pct. Two](#)

[Johnson County Civil Paper Status Search](#)

[Johnson County Constable Fees](#)

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

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

**Sent:** Tuesday, April 22, 2025 9:47 AM

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

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

**Subject:** FY25 Q2 Constable Two Audit Letter Draft

Constable Crawford,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

P: 817-556-6305

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



## JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

April 22<sup>nd</sup>, 2025

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

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

Dear Constable Crawford,

### **Summary**

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

### **Background**

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

### **Scope**

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

## **Objective**


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

## **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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





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**RE: FY25 Q2 Constable Three Audit Letter Draft**

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

**Date** Tue 22-Apr-25 9:51 AM

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

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

Looks good to me. Thanks.

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

**Sent:** Tuesday, April 22, 2025 9:48 AM

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

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

**Subject:** FY25 Q2 Constable Three Audit Letter Draft

Constable Williams,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**

Johnson County Auditor

P: 817-556-6305

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



## JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

April 22<sup>nd</sup>, 2025

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

RE: Auditor's Report – FY25 Q2 Constable Precinct Three

Dear Constable Williams,

### **Summary**

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

### **Background**

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

### **Scope**

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

## Objective

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

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



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**RE: FY25 Q2 Constable Four Audit Letter Draft**

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**From** Troy L. Fuller <troy@johnsoncountytexas.org>  
**Date** Tue 06-May-25 3:06 PM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>

I am in agreement with the auditors findings of no exceptions. Thank you

Thank you,

*Troy Fuller*



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

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Tuesday, April 22, 2025 9:50 AM  
**To:** Troy L. Fuller <troy@johnsoncountytexas.org>  
**Cc:** Brenda Tucker <btucker@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>  
**Subject:** FY25 Q2 Constable Four Audit Letter Draft

Constable Fuller,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
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 22<sup>nd</sup>, 2025

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

RE: Auditor's Report – FY25 Q2 Constable Precinct Four

Dear Constable Fuller,

### **Summary**

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

### **Background**

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

### **Scope**

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

## **Objective**

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

## **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



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**RE: FY25 Q2 CA Collections Audit Letter Draft**

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**From** Bill Moore <BillM@johnsoncountytexas.org>  
**Date** Thu 15-May-25 1:28 PM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Cc** Amy Grizzard <amyg@johnsoncountytexas.org>; Susan Rossee <srossee@johnsoncountytexas.org>

Letter 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)

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**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Thursday, May 15, 2025 12:58 PM  
**To:** Bill Moore <BillM@johnsoncountytexas.org>  
**Cc:** Amy Grizzard <amyg@johnsoncountytexas.org>; Susan Rossee <srossee@johnsoncountytexas.org>  
**Subject:** FY25 Q2 CA Collections Audit Letter Draft

Mr. Moore,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

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



## JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

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

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

RE: Auditor's Report – FY25 Q2 County Attorney Hot Check Collections

Dear Mr. Moore,

### **Summary**

In accordance with Chapter 115 of the Local Government Code, we reviewed the County Attorney Hot Check Collection account and the County Attorney/District Attorney Deposit and Trust for the quarter ending March 31, 2025.

### **Background**

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



## Scope

To complete the regular audit procedures for the County Attorney's Hot Check Collection account and the County Attorney/District Attorney Deposit and Trust for the months of January, February and March 2025.

## Objective

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

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



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**RE: Reminder - FY25 Q2 DA Collections Audit Letter Draft**

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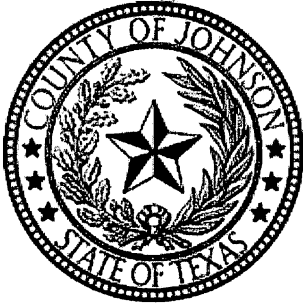
**From** Teresa Heath <theath@johnsoncountytexas.org>

**Date** Mon 02-Jun-25 11:58 AM

**To** Audit-Letters <audit-letters@johnsoncountytexas.org>; Timothy Good <tgood@johnsoncountytexas.org>

Mr. Good approves this letter.

Teresa Heath  
Office Administrator/Legal Secretary  
Johnson/Somervell District Attorney's Office  
Guinn Justice Center  
204 S. Buffalo, Suite 209  
Cleburne, TX 76033  
817-556-6801  
[theath@johnsoncountytexas.org](mailto:theath@johnsoncountytexas.org)  
eFile: [efileda@johnsoncountytexas.org](mailto:efileda@johnsoncountytexas.org)



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

**Sent:** Monday, June 2, 2025 9:46 AM

**To:** Timothy Good <tgood@johnsoncountytexas.org>

**Cc:** Teresa Heath <theath@johnsoncountytexas.org>

**Subject:** Reminder - FY25 Q2 DA Collections Audit Letter Draft

Mr. Good,

This is a reminder to review the attached audit letter draft and reply with your concerns or approval.

Thank you

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

**Sent:** Thursday, May 15, 2025 12:54 PM

**To:** Timothy Good <[tgood@johnsoncountytexas.org](mailto:tgood@johnsoncountytexas.org)>

**Cc:** Teresa Heath <[theath@johnsoncountytexas.org](mailto:theath@johnsoncountytexas.org)>; Susan Rossee <[srossee@johnsoncountytexas.org](mailto:srossee@johnsoncountytexas.org)>

**Subject:** FY25 Q2 DA Collections Audit Letter Draft

Mr. Good,

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

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

The Honorable Tim Good  
District Attorney  
Johnson and Somervell Counties  
204 S. Buffalo  
Cleburne, TX 76033

RE: Auditor's Report – FY25 Q2 District Attorney Hot Check Collections

Dear Mr. Good,

### **Summary**

In accordance with Chapter 115 of the Local Government Code, we reviewed the District Attorney Hot Check Collection Account for the quarter ending March 31, 2025.

### **Background**

The district attorney represents the state in criminal and felony cases. These public prosecutors determine whether prosecution in any given case should be instituted and, if instituted, pushed to a successful conclusion.

### **Scope**

To complete the regular audit procedures for the District Attorney's Hot Check Collection account for the months of January, February and March 2025.

### **Objective**

We examined bank reconciliations and supporting documentation and traced a sampling of

receipts and disbursements.

### **Findings**

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

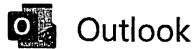
Thank you and your staff for your courtesy and cooperation shown during this audit.

Sincerely,



Steven Watson  
Johnson County Auditor

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



---

**RE: FY25 Q2 DC Filing Fees Audit Letter Draft**

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

**Date** Tue 22-Apr-25 1:33 PM

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

**Cc** Marya Garren <mgarren@johnsoncountytexas.org>; Sally VanSlyke <svanslyke@johnsoncountytexas.org>; Alison Farquhar <afarquhar@johnsoncountytexas.org>; Kaylee Hill <khill@johnsoncountytexas.org>

Dear Mr. Watson:

I would like to express my appreciation for your prompt and thorough review of the FY25 Q2 District Clerk Filing Fee 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:** Audit-Letters <audit-letters@johnsoncountytexas.org>

**Sent:** Tuesday, April 22, 2025 10:16 AM

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

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

**Subject:** FY25 Q2 DC Filing Fees 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 22<sup>nd</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 Filing Fees Account

Dear Mr. Lloyd,

### **Summary**

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the District Clerk's Filing Fees 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 Filing Fees Account's Odyssey reports, disbursements, and bank reports for the quarter ended March 2025.



## Objective

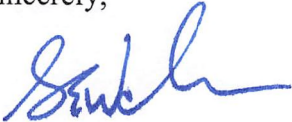
1. To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the receipt journal from Odyssey matched the monthly worksheet log of fees received.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



---

**Re: FY25 Q2 Jury Audit Letter Draft**

---

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

**Date** Thu 01-May-25 3:37 PM

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

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

Dear Mr. Watson:

I would like to express my appreciation for your prompt and thorough review of the Auditors Report - FY25 Q2 District Clerk, Jury Fund. 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

Get [Outlook for iOS](#)

---

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

**Sent:** Thursday, May 1, 2025 3:23:43 PM

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

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

**Subject:** FY25 Q2 Jury 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

May 1<sup>st</sup>, 2025

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

RE: Auditor's Report – FY25 Q2 District Clerk, Jury Fund

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 Jury Services 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.

In accordance with Texas Government Code 61.001(a)(1), as of September 1<sup>st</sup>, 2023, a person who reports for jury service is entitled to receive reimbursement for travel and expenses for amounts not less than \$20 for the first day of service and \$58 for any additional days. The State of Texas reimburses Johnson County, per Government Code, Sec. 61.0015(a), \$14 a day for the amounts paid to a person who reports for jury service in response to a summons for the first day or fraction of the first day, and \$52 a day for the amounts paid to a person who reports for jury

service in response to a summons for each day or fraction of each day *after* the first day of attendance.

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

## **Scope**

Our review was limited to the examination of District Clerk Jury Service processes, juror disbursements, and juror donations, for the quarter ended March 2025.

## **Objective**

We examined a sampling of juror forms, which were completed and signed by each juror, against the 'Payment Edit Report'. The forms direct the disbursement at the end of the juror's service period. If the juror chose to donate their funds, they did so by selecting a recipient or recipients from a preapproved list. Disbursements to jurors and to donation recipients were verified against juror forms. We also verified the bank fund transfers reconciled to the total paid per juror forms by batch.

We determined that controls were adequate, to reasonably ensure payments made to jurors were authorized, accurate, and properly paid during this three (3) month period.

## **Findings**

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

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

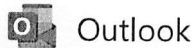
Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager

cc: Dwight Crowe, Senior Internal Auditor



---

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

---

**From** Steve G. Gant <SteveG@johnsoncountytexas.org>

**Date** Wed 23-Apr-25 10:06 AM

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

**Cc** Ellen Peveto <epeveto@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

Agreed. 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:** Wednesday, April 23, 2025 8:14 AM

**To:** Steve G. Gant <SteveG@johnsoncountytexas.org>

**Cc:** Ellen Peveto <epeveto@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

**Subject:** FY25 Q2 Juvenile 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

April 22<sup>nd</sup>, 2025

Steve Gant  
Director Juvenile Services  
Johnson County  
1102 E. Kilpatrick Avenue  
Cleburne, Texas 76031

RE: Auditor's Report – FY25 Q2 Juvenile Probation

Dear Mr. Gant,

### **Summary**

In accordance with Chapter 115 of the Local Government Code, the Auditor's Office completed the regular quarterly audit procedures for the Juvenile Services Department for the time period ending March 2025.

### **Background**

The Johnson County Juvenile Services supports victims' rights, promotes public safety, and works to increase the accountability of youth and their families while providing quality services and resources. Juvenile Services collects and disburses fees for Attorneys, Probation, Restitution, and Child Support.

### **Scope**

Our review was limited to the examination of various reports and their supporting documentation to verify the collections made by cash, check, and credit cards were accurate for this period.



## **Objective**

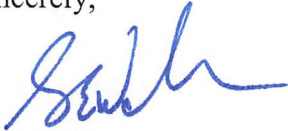
We ensured that funds collected on the receipt journal from JCMS, Texas Juvenile Information Center matched the monthly worksheet log of fees received, we examined bank reconciliations and their supporting documentation, reviewed a sample testing of receipts, voids and waivers and traced them to original receipts and court documents, and verified that funds collected and due to others had been accurately disbursed.

## **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,



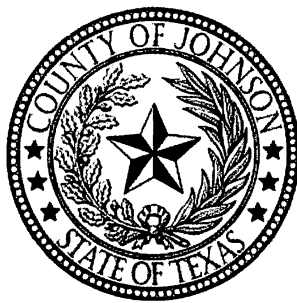
Steven Watson  
Johnson County Auditor

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

LACY BRUTON  
PERSONNEL CLERK  
MAIN (817) 556-6350

DARLA MEDFORD  
HR GENERALIST/  
BENEFITS COORDINATOR  
(817) 556-6349

MICHAEL LEWIS  
WORKER'S COMP/  
SAFETY COORDINATOR  
(817) 556-6350



LAURA BAXTER  
PERSONNEL ASSISTANT/  
PAYROLL ADMINISTRATOR  
(817) 556-6162

JOVELYN HERSICK  
PAYROLL ADMINISTRATOR  
(817) 556-6350

## JOHNSON COUNTY

RANDY GILLESPIE  
PERSONNEL DIRECTOR

May 19, 2025

Mr. Steve Watson  
County Auditor  
Johnson County  
2 N. Main St.  
Cleburne, Texas 76033

RE: Auditor's Report – FY25 Q2 Payroll - General

Dear Mr. Watson,

After reviewing the findings of the above indicated audit report, I am sending this letter to show my agreement with the audit findings. I appreciate you and your staff for providing this important County function.

Sincerely,

Randy Gillespie  
Personnel Director

cc: Laura Baxter, Personnel Assistant

2 NORTH MAIN STREET ROOM 215  
CLEBURNE, TEXAS 76033  
FAX (817) 556-6899



## JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

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

Mr. Randy Gillespie  
Personnel Director  
Johnson County  
2 N. Main St.  
Cleburne, Texas 76033

RE: Auditor's Report – FY25 Q2 Payroll – General

Dear Mr. Gillespie,

### **Summary**

In accordance with Local Government Code, Sections 112 and 115, the Auditor's Office performed a review of transactions in the Kronos Payroll software (Kronos) for the Payroll Audit, for the period ending March, 2025.

### **Background**

The Personnel office organizes, maintains and secures each employee's records and documentation for the county. Services include, staffing and employment, training and development, compensation administration, employee services and benefits, along with processing the County's payroll on a bi-weekly basis, utilizing the Kronos.

### **Scope**

Our review was limited to the examination of the Kronos payroll register reports, for the same time period, matching pay period payroll recap & funding reports from the bi-weekly payroll.

## **Objective**

The objective of this audit was to compare reports from Kronos to the processed bi-weekly payroll reports for accuracy. We ran payroll register, vendor, and job change reports from Kronos. These reports and supporting documents were examined and verified for Medicare rates, FICA rates, retirement rates for both employee and county contributions, and payroll vendors paid. We also examined the personnel action forms (PAF's) for all new hires, position transfers and rate changes.

## **Findings**

There were no other exceptions that would lead us to conclude that the salaries and vendors paid 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 Postage Audit Letter Draft**

---

**From** Josh Green <jgreen@johnsoncountytexas.org>

**Date** Fri 25-Apr-25 1:33 PM

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

**Cc** Codey Sibley <csibley@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

Move to approve! Thanks JG

**Joshua Green, Director**  
**Johnson County**  
Facilities Management  
411 Marti Drive.  
Cleburne, TX 76033  
(817) 556-6071 ext. 3460

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

**Sent:** Thursday, April 24, 2025 9:51 AM

**To:** Josh Green <jgreen@johnsoncountytexas.org>

**Cc:** Codey Sibley <csibley@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

**Subject:** FY25 Q2 Postage Audit Letter Draft

Mr. Green,

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

4/28/25, 8:13 AM

Mail - Kathy Rice - Outlook

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 24<sup>th</sup>, 2025

Joshua Green  
Director Facilities Management  
Johnson County  
2 Mills St.  
Cleburne, Texas 76033

Dear Mr. Green,

RE: Auditor's Report – FY25 Q2 Postage Audit

### **Summary**

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

### **Background**

The Johnson County Postage (Mailroom) processes roughly 280K pieces of mail yearly. The mailroom receives all incoming letters, packages, and inter-office mail. It is then sorted and delivered to the twelve County facilities, and four outlying Precinct buildings. Outgoing letters are stamped and sealed by a high-volume postage machine. Packages are shipped using PitneyShip Pro, an online shipping software that saves the County more than 20% per package on postage.

### **Scope**

Our review was limited to the examination of the postage transactions and their supporting documentation 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 recorded in Innoprise matched the monthly postage reports.

## **Findings**

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

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

Sincerely,



Steve Watson  
Johnson County Auditor

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



---

**RE: FY25 Q2 Public Works Audit Letter Draft**

---

**From** Jennifer VanderLaan <JenniferV@johnsoncountytexas.org>  
**Date** Thu 17-Apr-25 10:24 AM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Cc** Julie Edmiston <jedmiston@johnsoncountytexas.org>

I agree and approve, thank you.

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



**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Thursday, April 17, 2025 9:07 AM  
**To:** Jennifer VanderLaan <JenniferV@johnsoncountytexas.org>  
**Cc:** Julie Edmiston <jedmiston@johnsoncountytexas.org>  
**Subject:** FY25 Q2 Public Works Audit Letter Draft

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

April 17<sup>th</sup>, 2025

Jennifer Vanderlaan  
Director Public Works Department  
2 N. Mills St. Suite 305  
Cleburne, TX 76033

RE: Auditor's Report – FY25 Q2 Public Works

Dear Ms. Vanderlaan,

### Summary

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the Public Works fees for January through March 2025.

### Background

The Johnson County Public Works Department issues development permits for new development projects, before construction begins, in the unincorporated areas of the county. This is part of the county's Floodplain Management responsibilities for FEMA. As a representative for the Texas Commission on Environmental Quality, permits are issued for on-site sewage facilities, and inspections performed for non-compliant complaints. Subdivision plats, engineering plans, and applications are reviewed against the Subdivision Rules and Regulations of Johnson County, as approved by the Commissioner's Court on October 23, 2023. Permitting also processes applications for junkyards and slaughterhouses.

### Scope

This engagement examined the Community Development books and records, of the Permitting department of Public Works, on a sample basis for the period ending March 2025. We sought to

determine if proper internal controls were in place to ensure that there are no significant deficiencies.

## **Objective**

The objectives of this audit were:

1. Ensured compliance with statutory, regulatory, and Commissioners Court requirements
2. Evaluated internal controls
3. Verified the accuracy and completeness of reporting
4. Reviewed controls over the safeguarding of assets

## **Criteria**

This is what our fieldwork was measured against.

1. Court approved fee schedule
2. LGC 112 deposit timing
3. Narrative supplied by Public Works

## **Findings**

There were no exceptions that would lead us to conclude that the balances and collections of the office for these periods 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 Escrow Account Audit Letter Draft**

---

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

**Date** Wed 21-May-25 8:16 AM

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

**Cc** Audra Guereca <aguereca@johnsoncountytexas.org>; Susan Rossee <srossee@johnsoncountytexas.org>

Good morning –

This has been approved.

Thank you,

*Tara Raby*

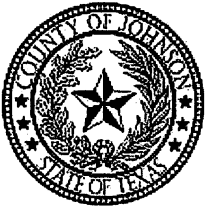
Johnson County Sheriff's Office Manager

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:** Wednesday, May 21, 2025 8:13 AM

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

**Cc:** Tara Raby <traby@johnsoncountytexas.org>; Audra Guereca <aguereca@johnsoncountytexas.org>; Susan Rossee <srossee@johnsoncountytexas.org>

**Subject:** FY25 Q2 Escrow Account Audit Letter Draft

Sheriff King,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**

Johnson County Auditor

5/21/25, 8:23 AM

Mail - Kathy Rice - Outlook

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

May 20<sup>th</sup>, 2025

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

RE: Auditor's Report – FY25 Q2 Sheriff's Office Escrow Account

Dear Sheriff King:

### **Summary**

In accordance with Local Government Code Section 115, the Auditor's Office performed a review of the Sheriff's Office Escrow Account for the period ending March 2025.

### **Background**

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

### **Scope**

Our review was limited to the examination of the Sheriff's Office Escrow ledger accounts, disbursements for the quarter ended March 2025. To accomplish the audit, we examined bank reconciliations and supporting documents; reviewed Odyssey receipts and related procedures; and verified that funds collected had been accurately and timely disbursed.

## **Objective**

Compared bank reconciliations and supporting documents, and Odyssey receipts and related procedures were reviewed. All outstanding deposits and any un-cleared checks on the reconciliation reports were compared to the deposit reports, and to the First Financial bank statements for each month from January, February and March 2025.

## **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



---

**RE: FY25 Q2 Inmate Commissary Audit Letter Draft**

---

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

**Date** Thu 15-May-25 4:34 PM

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

**Cc** Kristen Lesley <klesley@johnsoncountytexas.org>; Susan Rossee <srossee@johnsoncountytexas.org>

Good afternoon-

This has been approved.

Thank you,

*Tara Raby*

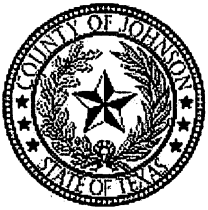
Johnson County Sheriff's Office Manager

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:** Thursday, May 8, 2025 12:58 PM

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

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

**Subject:** FY25 Q2 Inmate Commissary 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





## JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

May 8<sup>th</sup>, 2025

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

RE: Auditor's Report – FY25 Q2 Sheriff's Office Commissary

Dear Sheriff King,

### **Summary**

In accordance with Local Government Code, Section 351.0415, "Commissary Operation by Sheriff or Private Vendor", the Auditor's Office performed a review of the Inmate Commissary Account for the Second Quarter Fiscal Year 2025.

### **Background**

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

### **Scope**

To complete the regular audit procedures for the Inmate Commissary account for the months of January, February and March 2025.

## Objective

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

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



---

**RE: FY25 Q2 Inmate Trust Audit Letter Draft**

---

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

**Date** Thu 15-May-25 4:36 PM

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

**Cc** Kristen Lesley <klesley@johnsoncountytexas.org>; Susan Rossee <srossee@johnsoncountytexas.org>

Good afternoon-

This has been approved.

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:** Thursday, May 8, 2025 1:01 PM

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

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

**Subject:** FY25 Q2 Inmate Trust 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

5/16/25, 6:49 AM

Mail - Kathy Rice - Outlook

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

May 8<sup>th</sup>, 2025

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

RE: Auditor's Report – FY25 Q2 Sheriff's Office Inmate Trust Acct.

Dear Sheriff King,

### **Summary**

In accordance with Local Government Code, Section 351, the Auditor's Office performed a review of the Inmate Trust Account for the Second Quarter Fiscal Year 2025.

### **Background**

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

### **Scope**

To complete the regular audit procedures for the Inmate Trust account for the months of January, February and March 2025.

## **Objective**

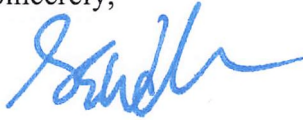
We verified the accuracy of the bank reconciliation, to the bank statement for the Inmate Trust checking account. We examined various reports and their supporting documentation. Reports included are from GTL and Lockdown software for inmate deposits, payment processing services, Kiosks, intake deposits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

## **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



---

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

---

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

**Date** Thu 15-May-25 4:36 PM

**To** Audit-Letters <audit-letters@johnsoncountytexas.org>; Christopher Boedeker <christopherb@johnsoncountytexas.org>

**Cc** Kristen Lesley <klesley@johnsoncountytexas.org>; Susan Rossee <srossee@johnsoncountytexas.org>; Paula Reid <paular@johnsoncountytexas.org>

Good afternoon-

This has been approved.

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:** Wednesday, May 14, 2025 1:35 PM

**To:** Adam King <adam@johnsoncountytexas.org>; Christopher Boedeker <christopherb@johnsoncountytexas.org>

**Cc:** Tara Raby <traby@johnsoncountytexas.org>; Kristen Lesley <klesley@johnsoncountytexas.org>; Susan Rossee <srossee@johnsoncountytexas.org>; Paula Reid <paular@johnsoncountytexas.org>

**Subject:** FY25 Q2 IHC Audit Letter Draft

Sheriff King,  
Judge Boedeker,

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**

5/16/25, 6:50 AM

Mail - Kathy Rice - Outlook

Johnson County Auditor

P: 817-556-6305

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





---

**Re: FY25 Q2 IHC Audit Letter Draft**

---

**From** Christopher Boedeker <christopherb@johnsoncountytexas.org>

**Date** Wed 21-May-25 1:52 PM

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

I have no comments - I approve.

Sincerely,

Christopher Boedeker

---

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

**Sent:** Wednesday, May 14, 2025 1:34 PM

**To:** Adam King <adam@johnsoncountytexas.org>; Christopher Boedeker <christopherb@johnsoncountytexas.org>

**Cc:** Tara Raby <traby@johnsoncountytexas.org>; Kristen Lesley <klesley@johnsoncountytexas.org>; Susan Rossee <srossee@johnsoncountytexas.org>; Paula Reid <paular@johnsoncountytexas.org>

**Subject:** FY25 Q2 IHC Audit Letter Draft

Sheriff King,  
Judge Boedeker,

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

May 13<sup>th</sup>, 2025

The Honorable Adam King  
The Honorable Christopher Boedeker  
2 N. Main  
Cleburne, TX 76033

RE: Auditor's Report – FY25 Q2 Indigent Health Care & Jail Medical

Dear Sheriff King and Judge Boedeker,

### **Summary**

In accordance with Chapter 115 of the Local Government Code, we reviewed the Indigent Health Care and Jail Medical accounts for the quarter ending March 2025.

### **Background**

The County Indigent Health Care Program helps Johnson County jail inmates with their health care, prescriptions and hospital needs while being incarcerated. Indigent Health Care also benefits those in Johnson County who have limited income and require assistance with medical needs.

### **Scope**

Our review was limited to the examination of Indigent Health and Jail Medical ledger accounts, disbursements, prescription return processes, and billings, for the quarter ended March 2025.

### **Objective**

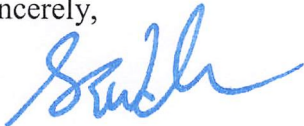
Reports and supporting documentation extracted from Indigent Healthcare Solutions, the software utilized by the county to process and track indigent payments, were examined. A sampling of invoices paid were compared against indigent rates ensuring reasonableness of

said rates. A sampling of invoices was also compared against inmate records to confirm incarceration dates aligned with prescription and service dates.

Johnson County houses inmates on behalf of other entities, both local and federal. Therefore, we researched inmate records to ensure payments for medical services were solely for county inmates.

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

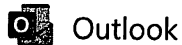
Sincerely,



Steve Watson  
Johnson County Auditor

cc: Susan Rossee, Internal Auditor

cc: Kathy Rice, Audit Manager



---

**RE: FY25 Q2 S.O. LEOSE Audit Letter Draft**

---

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

**Date** Thu 22-May-25 11:10 AM

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

**Cc** Audra Guereca <aguereca@johnsoncountytexas.org>

Good morning-

This has been approved.

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:** Thursday, May 22, 2025 10:11 AM

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

**Cc:** Tara Raby <traby@johnsoncountytexas.org>; Audra Guereca <aguereca@johnsoncountytexas.org>

**Subject:** FY25 Q2 S.O. LEOSE Audit Letter Draft

Sheriff King,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**

Johnson County Auditor

P: 817-556-6305

E: [swatson@johnsoncountytexas.org](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

May 22<sup>nd</sup>, 2025

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

RE: Auditor's Report – FY25 Q2 Sheriff's Office LEOSE Account

### Summary

In accordance with Local Government Code Section 115, the Auditor's Office performed a review of the Sheriff's Office LEOSE Account. To accomplish the audit, bank reconciliations and supporting documents, and receipts and related procedures were reviewed. We verified that funds collected had been accurately and timely disbursed.

### Background

The purpose of the Law Enforcement Officer Standards and Education (LEOSE) Fund is to pay for continuing education of licensed peace officers, or training for full-time fully paid law enforcement support personnel. The account is funded by the state. The Sheriff must maintain a complete record of money received and spent. The county auditor has oversight of the funds and the account must be maintained in an official county depository.

### Scope

This engagement examined the January, February and March 2025 LEOSE accounts, bank reconciliations and supporting documents. We reviewed related procedures, to verify that funds received had been accurately and timely disbursed.

## **Objective**

Compared any outstanding deposits and all un-cleared checks on the reconciliation reports, to the First Financial bank statements for January, February and March 2025.

## **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Susan Rossee, Internal Auditor

cc: Kathy Rice, Audit Manager



Outlook

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

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**From** Nelda K. Morris <Nelda@johnsoncountytexas.org>  
**Date** Thu 01-May-25 4:42 PM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>

Good afternoon,

Scott & I have reviewed.  
Everything looks good.

Thank you.

*Nelda K. Morris*  
*Chief Deputy*  
*Johnson County Tax Office*  
*817-558-0122*

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Thursday, May 1, 2025 3:29 PM  
**To:** Scott Porter <ScottP@johnsoncountytexas.org>  
**Cc:** Nelda K. Morris <Nelda@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>  
**Subject:** FY25 Q2 AdValorem Audit Letter Draft

Mr. Porter,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

P: 817-556-6305  
E: [swatson@johnsoncountytexas.org](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 29<sup>th</sup>, 2025

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

RE: Auditor's Report - FY25 Q2 Tax Office Ad Valorem

Dear Mr. Porter,

### **Summary**

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the Ad Valorem account files, for the quarter ended March 2025.

### **Background**

The Tax Assessor-Collector assesses and collects ad valorem taxes for Johnson County and other taxing entities. Once the tax rates are set, the property tax statements are sent out yearly, in October. Additionally, the Tax Office is tasked with collecting various taxes and fees related to motor vehicles, trailers, boats, beer and wine as well as liquor.

### **Scope**

Our review was limited to the examination of the 'SpindleMedia Tax Office 4' software Transaction reports, SpindleMedia General Ledger (SMIGL) reports, and bank statements for this period.



## **Objective**

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

## **Findings**

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

We appreciate the courtesy and cooperation of the Tax Office during our review.

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



---

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

---

**From** Nelda K. Morris <Nelda@johnsoncountytexas.org>  
**Date** Thu 01-May-25 4:43 PM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>

Good afternoon,

Scott & I have reviewed.  
Everything looks good.

Thank you.

*Nelda K. Morris*  
*Chief Deputy*  
*Johnson County Tax Office*  
*817-558-0122*

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Thursday, May 1, 2025 3:26 PM  
**To:** Scott Porter <ScottP@johnsoncountytexas.org>  
**Cc:** Nelda K. Morris <Nelda@johnsoncountytexas.org>; Dwight Crowe <dwrightc@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>  
**Subject:** FY25 Q2 Auto Audit Letter Draft

Mr. Porter,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

SW

**Steve Watson**  
Johnson County Auditor

5/2/25, 8:54 AM

Mail - Kathy Rice - Outlook

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 29<sup>th</sup>, 2025

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

RE: Auditor's Report – FY25 Q2 Tax Office Auto Registrations

Dear Mr. Porter,

### **Summary**

In accordance with Local Government Code, Sections 112 and 115, the Auditor's Office performed a review of the Quickbooks (QB) reconciliations of the Auto Registrations bank account for the quarter ending March 2025.

### **Background**

The Tax Assessor-Collector assesses and collects ad valorem taxes for Johnson County and other taxing entities. Once the tax rates are set, the property tax statements are sent out yearly in October. Additionally, the Tax Office is tasked with collecting various taxes and fees related to motor vehicles, trailers, boats, beer and wine as well as liquor.

### **Scope**

Our review was limited to the examination of the Tax Offices QB's reports, Texas Department of Motor Vehicle (TDMV) reports, and bank reports for this period.

## Objective


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

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Dwight Crowe, Sr. Internal Auditor  
cc: Kathy Rice, Audit Manager



---

**RE: FY25 Q2 Tax Office Boat Audit Letter Draft**

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**From** Nelda K. Morris <Nelda@johnsoncountytexas.org>  
**Date** Fri 25-Apr-25 10:51 AM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>

Good morning,

Scott & I have reviewed.  
All looks good.

Thank you.

*Nelda K. Morris*  
*Chief Deputy*  
*Johnson County Tax Office*  
*817-558-0122*

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Friday, April 25, 2025 8:43 AM  
**To:** Scott Porter <ScottP@johnsoncountytexas.org>  
**Cc:** Nelda K. Morris <Nelda@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>  
**Subject:** FY25 Q2 Tax Office Boat Audit Letter Draft

Mr. Porter,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

P: 817-556-6305  
E: [swatson@johnsoncountytexas.org](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 25<sup>th</sup>, 2025

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

RE: Auditor's Report – FY25 Q2 Tax Office Boat Registration

Dear Mr. Porter,

### **Summary**

In accordance with Local Government Code, Sections 112 and 115, the Auditor's Office performed a review of the Quickbooks (QB) reconciliations for the Boat Registrations bank account for the quarter ending March 2025.

### **Background**

The Tax Assessor-Collector assesses and collects ad valorem taxes for Johnson County and other taxing entities. Once the tax rates are set, the property tax statements are sent out yearly in October. Additionally, the Tax Office is tasked with collecting various taxes and fees related to motor vehicles, trailers, boats, beer and wine as well as liquor.

### **Scope**

Our review was limited to the examination of the Tax Offices QB's reports, Texas Parks & Wildlife (TP&W) reports, and bank reports for this period.

**Objective:**

To accomplish this audit, we examined the QB reconciliation reports, and TP&W reports to the bank statement for this period. We ensured that funds collected on the QB deposit report matched the monthly TP&W report. Boat registration fees are made by cash only.

**Findings**

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

We appreciate the cooperation of the Tax Office during our review. If you have any questions concerning this report, please do not hesitate to call.

Sincerely,



Steven Watson  
Johnson County Auditor

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





Outlook

---

**RE: FY25 Q2 Sales Tax Audit Letter Draft**

---

**From** Nelda K. Morris <Nelda@johnsoncountytexas.org>  
**Date** Tue 29-Apr-25 5:00 PM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>

Good afternoon,

Scott & I have reviewed.  
Everything looks good.

Thank you.

*Nelda K. Morris*  
*Chief Deputy*  
*Johnson County Tax Office*  
*817-558-0122*

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Monday, April 28, 2025 8:26 AM  
**To:** Scott Porter <ScottP@johnsoncountytexas.org>  
**Cc:** Nelda K. Morris <Nelda@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>  
**Subject:** FY25 Q2 Sales Tax Audit Letter Draft

Mr. Porter,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

P: 817-556-6305  
E: [swatson@johnsoncountytexas.org](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 28<sup>th</sup>, 2025

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

RE: Auditor's Report – FY25 Q2 Tax Office Sales Tax on Registrations

Dear Mr. Porter,

### **Summary**

In accordance with Local Government Code, Sections 112 and 115, the Auditor's Office performed a review of the Quickbooks (QB) reconciliations of the Sales Taxes bank account for the quarter ending March 2025.

### **Background**

The Tax Assessor-Collector assesses and collects ad valorem taxes for Johnson County and other taxing entities. Once the tax rates are set, the property tax statements are sent out yearly in October. Additionally, the Tax Office is tasked with collecting various taxes and fees related to motor vehicles, trailers, boats, beer and wine as well as liquor.

### **Scope**

Our review was limited to the examination of the Tax Offices QB's reports, Texas Department of Motor Vehicle (TDMV) reports, and bank reports for this period.

## **Objective**

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

## **Findings**

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

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 Treasurer Audit Letter Draft**

---

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

**Date** Mon 05-May-25 3:45 PM

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

Agree.....

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

**Sent:** Monday, May 5, 2025 3:43 PM

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

**Cc:** Melinda Horn <mhorn@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

**Subject:** FY25 Q2 Treasurer 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

May 5<sup>th</sup>, 2025

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

RE: Auditor's Report – FY25 Q2 Treasurer's Office

Dear Ms. Blackwell,

### **Summary**

In accordance with Chapter 115 of the Local Government Code, the Auditor's Office completed the regular quarterly audit procedures for the Treasurer's Office for the time period ending March 2025.

### **Background**

The County Treasurer is elected for a term of four years, and is the County's chief custodian of all county funds. The Treasurer is the chief liaison for all banks. The duties include receiving, keeping and accounting for, paying, applying, and disbursing all monies belonging to the county from whatever source derived according to law.

### **Scope**

Our review was limited to the examination of collections, and receipting, as well as the office procedures for monies received for this period.

## **Objective**

We ensured that funds collected on the Schedule of Receipts matched the daily deposit of monies received. We verified receipts and their supporting documents, performed random cash counts, and verified bank statements/collateral funds with their corresponding reconciliations for the period.

## **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