

## **AGENDA PLACEMENT FORM**

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

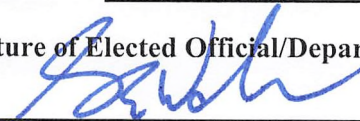
**Date:** 07/07/2025

**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 Q3 Cash Count Audit Reports  
for the attached list of Accounts:

(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)

### **Cash Counts Completed**

1.	CSCD – Adult Probation June
2.	Commissioner One – Hamm Creek Park
3.	Constable One
4.	Constable Two
5.	Constable Three
6.	Constable Four
7.	County Attorney
8.	County Clerk – Burleson
9.	County Clerk – Recording
10.	County Clerk – Guinn
11.	District Clerk
12.	Elections Office
13.	Justice of the Peace One
14.	Justice of the Peace Two
15.	Justice of the Peace Three
16.	Justice of the Peace Four
17.	Juvenile Probation
18.	Public Works
19.	Sheriff's Office - Jail Bonding & Commissary
20.	Tax Office - Alvarado
21.	Tax Office - Burleson
22.	Tax Office - Cleburne
23.	Treasurer



---

**Re: FY25 Q3 - CSCD Cash Count Audit Letter Draft**

---

**From** Diane Crowe <dcrowe@johnsoncountytexas.org>  
**Date** Wed 18-Jun-25 1:04 PM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>

Good afternoon I,

I agree with the findings of the audit.

Thank you.  
Diane

Sent from my iPhone

On Jun 18, 2025, at 12:58 PM, Audit-Letters <audit-letters@johnsoncountytexas.org> wrote:

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)

<FY25 Q3 Cash Count - Audit Letter - CSCD.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

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

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

RE: Auditor's Report – FY25 Q3 Cash Count of CSCD Adult Probation

Dear Ms. Crowe,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Community Supervision Corrections Department (CSCD) tills as of June 17<sup>th</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, completing the cash log and reconciling the cash on hand to the receipt report.

### **Background**

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

### **Scope**

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



## **Objective**

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

## **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



Outlook

---

**Re: FY25 Q3 Hamm Creek Park Cash Count Audit Letter Draft**

---

**From** Rick Bailey <rickb@johnsoncountytexas.org>  
**Date** Wed 11-Jun-25 10:18 AM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Cc** Keli Pack <kpack@johnsoncountytexas.org>

Thank you for the reminder. Looks good. Thanks for all that you do.

Regards,  
Rick Bailey

---

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Wednesday, June 11, 2025 10:17 AM  
**To:** Rick Bailey <rickb@johnsoncountytexas.org>  
**Cc:** Keli Pack <kpack@johnsoncountytexas.org>  
**Subject:** Fw: FY25 Q3 Hamm Creek Park Cash Count Audit Letter Draft

Commissioner Bailey,

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

Thank you,

---

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Thursday, May 22, 2025 11:44 AM  
**To:** Rick Bailey <rickb@johnsoncountytexas.org>  
**Cc:** Keli Pack <kpack@johnsoncountytexas.org>  
**Subject:** FY25 Q3 Hamm Creek Park Cash Count Audit Letter Draft

Commissioner Bailey,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**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 21<sup>st</sup>, 2025

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

RE: Auditor's Report – FY25 Q3 Cash Count of Hamm Creek Park

Dear Commissioner Bailey,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of Hamm Creek Park's tills on May 21<sup>st</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciled cash on hand to the receipt report.

### **Scope**

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

### **Objective**

The objective of our review was to determine whether

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

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

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



---

**RE: FY25 Q3 Cash Count Audit Letter Draft**

---

**From** Matt Wylie <mwylie@johnsoncountytexas.org>  
**Date** Thu 22-May-25 12:44 PM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Cc** Jerri King <jking@johnsoncountytexas.org>

Approved. Would you add my new office manager to the recipients. Julie Cordell. Her email is [jcordell@johnsoncountytexas.org](mailto:jcordell@johnsoncountytexas.org).

Thank you,



*Matt Wylie*

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

[Civil Paper Lookup](#)

[Constable Pct.1 Website](#)

[Certified Payments Payment Options](#)

**CONFIDENTIALITY NOTICE**

The information contained in and transmitted with this email is (1) SUBJECT TO THE ATTORNEY/CLIENT PRIVILEGE (2) ATTORNEY WORK PRODUCT, or (3) CONFIDENTIAL. It is intended only for the individual or entity designated above. Any distribution, copying, or use of or reliance upon the information contained in and transmitted with this email by or to anyone other than the recipient designated above by the sender is prohibited. If you have received this email in error, please notify the Johnson County Constable's Office Precinct One at 817-556-6163 immediately. Any email erroneously transmitted to you should be immediately returned to the sender by email and destroyed.

---

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Thursday, May 22, 2025 11:41 AM  
**To:** Matt Wylie <mwylie@johnsoncountytexas.org>  
**Cc:** Jerri King <jking@johnsoncountytexas.org>  
**Subject:** FY25 Q3 Cash Count Audit Letter Draft

Constable Wylie,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

P: 817-556-6305

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



## JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

May 21<sup>st</sup>, 2025

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

RE: Auditor's Report – FY25 Q3 Cash Count of Constable One

Dear Constable Wylie,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Constable #1 Office till as of May 21<sup>st</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, completing the cash log and reconciling the cash on hand to the receipt report.

### **Background**

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

### **Scope**

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

## **Objective**

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

## **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager





Outlook

---

**Re: FY25 Q3 Constable 2 Cash Count Audit Letter Draft**

---

**From** Adam S. Crawford <AdamC@johnsoncountytexas.org>  
**Date** Wed 21-May-25 9:28 AM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Cc** Melyn M. Thompson <Melyn@johnsoncountytexas.org>

 1 attachment (36 KB)

FY25 Q3 Cash Count - Audit Letter - Burleson - Constable #2.docx;

Looks good.

Adam Crawford

On May 21, 2025, at 8:37 AM, Audit-Letters <audit-letters@johnsoncountytexas.org> wrote:

Constable Crawford,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

P: 817-556-6305

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



## JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

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

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

RE: Auditor's Report – FY25 Q3 Cash Count of Constable Precinct Two

Dear Constable Crawford,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Constable Precinct Two Office cash drawers as of May 20<sup>th</sup>, 2025. To accomplish the audit, the auditor, alongside the clerk, manually counted the cash on hand in the drawer, completing the cash log and reconciling the cash on hand to the receipt report.

### **Background**

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

### **Scope**

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

## **Objective**

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

## **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



Outlook

---

**RE: FY25 Q3 Cash Count Audit Letter Draft**

---

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

**Date** Tue 20-May-25 8:20 AM

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

**Cc** Jennifer Cagle <jcagle@johnsoncountytexas.org>

Looks good to me.

Thank you

**Constable Steve Williams**

Johnson County Pct. 3

206 N. Baugh Street

Alvarado, Tx. 76009

(817) 202-2984

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

**Sent:** Tuesday, May 20, 2025 8:05 AM

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

**Cc:** Jennifer Cagle <jcagle@johnsoncountytexas.org>

**Subject:** FY25 Q3 Cash Count 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

May 19<sup>th</sup>, 2025

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

RE: Auditor's Report – FY25 Q3 Cash Count of Constable Three

Dear Constable Williams,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Constable Precinct Three Office till as of May 19<sup>th</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, completing the cash log and reconciling the cash on hand to the receipt report.

### **Background**

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

### **Scope**

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

## **Objective**

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

## **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



---

**Re: FY25 Q3 Cash Count Audit Letter Draft**

---

**From** Troy L. Fuller <troy@johnsoncountytexas.org>  
**Date** Tue 27-May-25 7:24 PM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>

I am in receipt and in agreement with the audit letter finding no exceptions in a recent cash count audit.

regards,

Constable Troy Fuller

Get [Outlook for iOS](#)

---

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Friday, May 23, 2025 8:12:29 AM  
**To:** Troy L. Fuller <troy@johnsoncountytexas.org>  
**Cc:** Brenda Tucker <btucker@johnsoncountytexas.org>  
**Subject:** FY25 Q3 Cash Count 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

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

The Honorable Troy Fuller  
Constable, Precinct 4  
Johnson County  
2 N. Main St.  
Cleburne, Texas 76033

RE: Auditor's Report – FY25 Q3 Cash Count of Constable #4

Dear Constable Fuller,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Constable Precinct Four Office cash drawer as of May 22<sup>nd</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the cash drawer, completing the cash log and reconciling the cash on hand to the receipt report.

### **Background**

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



**Scope**

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

**Objective**

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

**Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



---

**RE: FY25 Q3 Cash Count Audit Letter Draft**

---

**From** Bill Moore <BillM@johnsoncountytexas.org>  
**Date** Fri 23-May-25 11:20 AM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Cc** Amy Grizzard <amyg@johnsoncountytexas.org>

The letter is approved.

Thanks,

Bill Moore  
County Attorney  
Guinn Justice Center  
204 South Buffalo Avenue, Suite 410  
Cleburne, Texas 76033  
Phone: 817-556-6330  
Fax: 817-556-6331  
Email: [billm@johnsoncountytexas.org](mailto:billm@johnsoncountytexas.org)

**CONFIDENTIALITY NOTICE**

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

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Friday, May 23, 2025 10:55 AM  
**To:** Bill Moore <BillM@johnsoncountytexas.org>  
**Cc:** Amy Grizzard <amyg@johnsoncountytexas.org>  
**Subject:** FY25 Q3 Cash Count Audit Letter Draft

Mr. Moore,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

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

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

RE: Auditor's Report – FY25 Q3 Cash Count - County Attorney's Office

Dear Mr. Moore,

### Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of tills at the CA's office, as of May 23<sup>rd</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciling the cash on hand to the receipt report.

### Background

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

### Objective

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

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



---

**RE: FY25 Q3 Clerks Office Cash Count Audit Letter Draft**

---

**From** April Long <along@johnsoncountytexas.org>  
**Date** Wed 21-May-25 9:50 AM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Cc** Sarah George <sgeorge@johnsoncountytexas.org>

Received. Thank you.

Thank you,



*April Long*

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

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Wednesday, May 21, 2025 8:40 AM  
**To:** April Long <along@johnsoncountytexas.org>  
**Cc:** Sarah George <sgeorge@johnsoncountytexas.org>  
**Subject:** FY25 Q3 Clerks Office Cash Count Audit Letter Draft

Ms. Long,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

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



## JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

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

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

RE: Auditor's Report – FY25 Q3 Cash Count Burleson County Clerk's Office

Dear Ms. Long,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Clerk's Office cash drawers as of May 20<sup>th</sup>, 2025. To accomplish the audit, the auditor, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciled cash on hand to the receipt report.

### **Background**

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

### **Scope**

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

## **Objective**

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

## **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager





---

**RE: FY25 Q3 Cash Count Audit Letter Draft**

---

**From** April Long <along@johnsoncountytexas.org>  
**Date** Fri 23-May-25 10:59 AM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>

Received and reviewed. Thank you

Thank you,



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

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Friday, May 23, 2025 10:57 AM  
**To:** April Long <along@johnsoncountytexas.org>  
**Cc:** Sarah George <sgeorge@johnsoncountytexas.org>  
**Subject:** FY25 Q3 Cash Count Audit Letter Draft

Ms. Long,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

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



## JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

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

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

RE: Auditor's Report – FY25 Q3 Cash Count - County Clerk Offices (Guinn)

Dear Ms. Long,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Clerk's Office tills as of May 23<sup>rd</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciling cash on hand to the receipt report.

### **Background**

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

### **Scope**

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

## **Objective**

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

## **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



---

**RE: FY25 Q3 Recording Cash Count Audit Letter Draft**

---

**From** April Long <along@johnsoncountytexas.org>  
**Date** Fri 23-May-25 10:59 AM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>

Received and reviewed. Thank you

Thank you,



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

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Friday, May 23, 2025 8:19 AM  
**To:** April Long <along@johnsoncountytexas.org>  
**Cc:** Sarah George <sgeorge@johnsoncountytexas.org>  
**Subject:** FY25 Q3 Recording Cash Count Audit Letter Draft

Ms. Long,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

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



## JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

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

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

RE: Auditor's Report – FY25 Q3 Cash Count - County Clerk Recording Office

Dear Ms. Long,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Clerk's Office tills as of May 22<sup>nd</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciling cash on hand to the receipt report.

### **Background**

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

### **Scope**

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

## **Objective**

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

## **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



---

**Re: FY25 Q3 Cash Count Audit Letter Draft**

---

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

**Date** Mon 26-May-25 12:42 PM

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

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

Dear Mr. Watson:

I would like to express my appreciation for your prompt and thorough review of the FY25 Q3 Cash Count Audit Letter - District Clerk's Office. I agree with your findings, and I am pleased that the review was conducted with minimal impact on my staff.

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

Respectfully,

David R. Lloyd  
DISTRICT CLERK  
Johnson County, Texas  
817.556.6105

Get [Outlook for iOS](#)

---

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

**Sent:** Friday, May 23, 2025 10:55:51 AM

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

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

**Subject:** FY25 Q3 Cash Count Audit Letter Draft

Mr. Lloyd,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

P: 817-556-6305



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

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

RE: Auditor's Report – FY25 Q3 Cash Count - District Clerk's Office

Dear Mr. Lloyd,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of tills at the District Clerk's office, as of May 23<sup>rd</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciling the cash on hand to the receipt report.

### **Background**

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

### **Scope**

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



## **Objective**

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

## **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



---

**RE: FY25 Q3 Elections Cash Count Audit Letter Draft**

---

**From** Joy Adams <JoyceA@johnsoncountytexas.org>

**Date** Wed 18-Jun-25 4:36 PM

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

**Cc** Shauna Belloma <sbelloma@johnsoncountytexas.org>; Theresa Gonzalez <tgonzalez@johnsoncountytexas.org>

I approve, thank you.

Kindest Regards,

*Joy Adams*

*Johnson County Elections Administrator*



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

**Sent:** Wednesday, June 18, 2025 1:01 PM

**To:** Joy Adams <JoyceA@johnsoncountytexas.org>

**Cc:** Shauna Belloma <sbelloma@johnsoncountytexas.org>; Theresa Gonzalez <tgonzalez@johnsoncountytexas.org>

**Subject:** FY25 Q3 Elections Cash Count Audit Letter Draft

Ms. Adams,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**

Johnson County Auditor

P: 817-556-6305

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



## JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

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

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

RE: Auditor's Report – FY25 Q3 Cash Count of the Elections Office

Dear Ms. Adams,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Elections Office till as of June 17<sup>th</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, completing the cash log and reconciling the cash on hand to the receipt report.

### **Background**

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

### **Scope**

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

## **Objective**

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

## **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



---

**RE: FY25 Q3 JP1 Cash Count Audit Letter Draft**

---

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

**Date** Wed 18-Jun-25 2:53 PM

**To** Kathy Rice <krice@johnsoncountytexas.org>; Ronald R. McBroom <rmcbroom@johnsoncountytexas.org>

Judge McBroom approves.

Best Regards,

**Brandy Wood**

Chief Justice Court Clerk / Administrator, JP1

Johnson County

226 Featherston Street

Cleburne, TX 76033

Phone: (817) 556-6032

Fax: (817) 556-6198

**From:** Kathy Rice <krice@johnsoncountytexas.org>

**Sent:** Wednesday, June 18, 2025 1:04 PM

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

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

**Subject:** FY25 Q3 JP1 Cash Count Audit Letter Draft

Judge McBroom,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**

Johnson County Auditor

P: 817-556-6305

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



## JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

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

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

RE: Auditor's Report – FY25 Q3 Cash Count of JP One

Dear Judge McBroom,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of three (3) tills at the JP's office, as of June 17<sup>th</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciling the cash on hand to the receipt report.

### **Background**

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

### **Scope**

To complete the regular audit procedures for JP 1 Cash Receipts for this period.

## **Objective**

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

## **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



---

**RE: FY25 Q3 JP 2 Cash Count Audit Letter Draft**

---

**From** Jeff Monk <JMonk@johnsoncountytexas.org>  
**Date** Wed 21-May-25 8:57 AM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Cc** Nikki Ashley <nashley@johnsoncountytexas.org>

*I Approve,*

*Judge Monk*

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Wednesday, May 21, 2025 8:35 AM  
**To:** Jeff Monk <JMonk@johnsoncountytexas.org>  
**Cc:** Nikki Ashley <nashley@johnsoncountytexas.org>  
**Subject:** FY25 Q3 JP 2 Cash Count 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

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

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

RE: Auditor's Report – FY25 Q3 Cash Count of JP Two

Dear Judge Monk,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the cash drawers at the JP's office, as of May 20<sup>th</sup>, 2025. To accomplish the audit, the auditor, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciling the cash on hand to the receipt report.

### **Background**

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

### **Scope**

To complete the regular audit procedures for the Justice of the Peace Cash Receipts for this period.

## **Objective**

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

## **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



---

**RE: FY25 Q3 Cash Count Audit Letter Draft**

---

**From** Andrew Nolan <anolan@johnsoncountytexas.org>  
**Date** Tue 20-May-25 10:42 AM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Cc** Christina McClelland <cmcclelland@johnsoncountytexas.org>

I approve.

Thanks,  
Andy

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Tuesday, May 20, 2025 7:59 AM  
**To:** Andrew Nolan <anolan@johnsoncountytexas.org>  
**Cc:** Christina McClelland <cmcclelland@johnsoncountytexas.org>  
**Subject:** FY25 Q3 Cash Count 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

May 19<sup>th</sup>, 2025

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

RE: Auditor's Report – FY25 Q3 Cash Count of JP Precinct Three

Dear Judge Nolan,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the cash drawers at the JP's office, as of May 19<sup>th</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciling the cash on hand to the receipt report.

### **Background**

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

### **Scope**

To complete the regular audit procedures for the Justice of the Peace Cash Receipts for this period.

## **Objective**

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

## **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



---

**RE: FY25 Q3 Cash Count Audit Letter Draft**

---

**From** Robert Shaw <rsshaw@johnsoncountytexas.org>  
**Date** Fri 23-May-25 11:11 AM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Cc** Kathy M. Osier <kosier@johnsoncountytexas.org>

Yes, I approve.

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Friday, May 23, 2025 8:15 AM  
**To:** Robert Shaw <rsshaw@johnsoncountytexas.org>  
**Cc:** Kathy M. Osier <kosier@johnsoncountytexas.org>  
**Subject:** FY25 Q3 Cash Count Audit Letter Draft

Judge Shaw,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

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



## JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

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

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

RE: Auditor's Report – FY25 Q3 Cash Count - Justice of the Peace, Precinct 4

Dear Judge Shaw,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of four (4) cash drawers at the JP's office, as of May 22<sup>nd</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each cash drawer, completing the cash log and reconciling the cash on hand to the receipt report.

### **Background**

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

### **Objective**

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

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager





---

**RE: FY25 Q3 Juvenile Probation Cash Count Audit Letter Draft**

---

**From** Steve G. Gant <SteveG@johnsoncountytexas.org>  
**Date** Wed 28-May-25 11:00 AM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Cc** Ellen Peveto <epeveto@johnsoncountytexas.org>

I agree.

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, May 28, 2025 10:03 AM  
**To:** Steve G. Gant <SteveG@johnsoncountytexas.org>  
**Cc:** Ellen Peveto <epeveto@johnsoncountytexas.org>  
**Subject:** FY25 Q3 Juvenile Probation Cash Count Audit Letter Draft

Mr. Gant,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

5/28/25, 11:00 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 27<sup>th</sup>, 2025

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

RE: Auditor's Report – FY25 Q3 Cash Count of Juvenile Services

Dear Mr. Gant,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Juvenile services till as of May 27<sup>th</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, completing the cash log and reconciling the cash on hand to the receipt report.

### **Background**

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

### **Objective**

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

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



---

**RE: FY25 Q3 Cash Count Audit Letter Draft**

---

**From** Jennifer VanderLaan <JenniferV@johnsoncountytexas.org>  
**Date** Mon 02-Jun-25 9:49 AM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Cc** Julie Edmiston <jedmiston@johnsoncountytexas.org>

I agree, thank you.

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



**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Thursday, May 29, 2025 3:36 PM  
**To:** Jennifer VanderLaan <JenniferV@johnsoncountytexas.org>  
**Cc:** Julie Edmiston <jedmiston@johnsoncountytexas.org>  
**Subject:** FY25 Q3 Cash Count 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

May 29<sup>th</sup>, 2025

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

RE: Auditor's Report – FY25 Q3 Cash Count of Public Works Office

Dear Ms. Vanderlaan,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Public Works Office tills as of May 29<sup>th</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, completing the cash log and reconciling the cash on hand to the receipt report.

### **Background**

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

### **Scope**

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

## **Objective**

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

## **Findings**

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

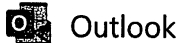
Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



---

**RE: FY25 Q3 Jail Bonding & Commissary Cash Count Audit Letter Draft**

---

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

**Date** Wed 28-May-25 10:13 AM

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

**Cc** Kristen Lesley <klesley@johnsoncountytexas.org>; Audra Guereca <aguereca@johnsoncountytexas.org>

Good morning-

This has been approved.

Thank you,

*Tara Raby*

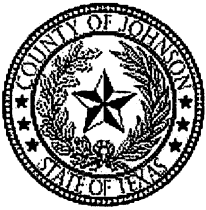
Johnson County Sheriff's Office Manager

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:** Wednesday, May 28, 2025 10:02 AM

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

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

**Subject:** FY25 Q3 Jail Bonding & Commissary Cash Count Audit Letter Draft

Sheriff King,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**

Johnson County Auditor



5/28/25, 10:22 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 27<sup>th</sup>, 2025

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

RE: Auditor's Report – FY25 Q3 Cash Count of Jail Bonding and Commissary

Dear Sheriff King,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Jail Bonding & Commissary tills as of May 27<sup>th</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, completing the cash log and reconciling the cash on hand to the receipt report.

### **Background**

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

### **Objective**

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

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



---

**RE: FY25 Q3 Alvarado Cash Count Audit Letter Draft**

---

**From** Nelda K. Morris <Nelda@johnsoncountytexas.org>  
**Date** Wed 21-May-25 1:44 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:** Tuesday, May 20, 2025 8:06 AM  
**To:** Scott Porter <ScottP@johnsoncountytexas.org>  
**Cc:** Nelda K. Morris <Nelda@johnsoncountytexas.org>  
**Subject:** FY25 Q3 Alvarado Cash Count 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

May 19<sup>th</sup>, 2025

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

RE: Auditor's Report – FY25 Q3 Cash Count of the Alvarado Tax Office

Dear Mr. Porter,

**Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of Alvarado Tax Office cash drawers as of May 19<sup>th</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciled cash on hand to the receipt report.

**Background**

The 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**

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

## **Objective**

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

## **Findings**

There were no exceptions that would lead us to conclude that the balances and collections of 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 Q3 Burleson Cash Count Audit Letter Draft**

---

**From** Nelda K. Morris <Nelda@johnsoncountytexas.org>  
**Date** Wed 21-May-25 2:27 PM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>

Good afternoon,

Scott & I have review the Burleson cash count.  
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:** Wednesday, May 21, 2025 1:10 PM  
**To:** Scott Porter <ScottP@johnsoncountytexas.org>  
**Cc:** Nelda K. Morris <Nelda@johnsoncountytexas.org>; Renee Parsons <rparsons@johnsoncountytexas.org>  
**Subject:** FY25 Q3 Burleson Cash Count 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

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

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

RE: Auditor's Report – FY25 Q3 Cash Count of the Burleson Tax Office

Dear Mr. Porter,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Burleson Tax Office cash drawers as of May 20<sup>th</sup>, 2025. To accomplish the audit, the auditor, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciling cash on hand to the receipt report.

### **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**

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



## **Objective**

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

## **Observation**

We found during the audit there was an overage of \$.08 in one till bag. This was verified on the previous days till balance deposit report. The supervisor verified the error and made a separate deposit to correct.

## **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 Q3 Cash Count Audit Letter Draft**

---

**From** Nelda K. Morris <Nelda@johnsoncountytexas.org>  
**Date** Mon 02-Jun-25 11:02 AM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>

Good morning,

Scott & I have reviewed the Cleburne cash count.  
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 29, 2025 3:34 PM  
**To:** Scott Porter <ScottP@johnsoncountytexas.org>  
**Cc:** Nelda K. Morris <Nelda@johnsoncountytexas.org>  
**Subject:** FY25 Q3 Cash Count 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

May 29<sup>th</sup>, 2025

The Honorable J. Scott Porter  
Tax Assessor-Collector  
Johnson County  
2 N. Mill Street  
Cleburne, Texas 76031

RE: Auditor's Report – FY25 Q3 Cash Count - Cleburne Tax Office

Dear Mr. Porter,

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of Johnson County Cleburne Tax Office cash drawers as of May 29<sup>th</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciled cash on hand to the receipt report.

### **Background**

The 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**

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

## Objective

The objective of our review was to determine whether

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

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



---

**RE: FY25 Q3 Cash Count Audit Letter Draft**

---

**From** Kathy Blackwell <KathyB@johnsoncountytexas.org>  
**Date** Fri 23-May-25 10:42 AM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>

agree

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Friday, May 23, 2025 8:17 AM  
**To:** Kathy Blackwell <KathyB@johnsoncountytexas.org>  
**Cc:** Melinda Horn <mhorn@johnsoncountytexas.org>  
**Subject:** FY25 Q3 Cash Count Audit Letter Draft

Ms. Blackwell,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

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



## JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

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

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

RE: Auditor's Report – FY25 Q3 Cash Count -Treasurer

Dear Ms. Blackwell:

### **Summary**

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the one (1) till on May 22<sup>nd</sup>, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till and the safe, completing the cash log and reconciling cash on hand to the receipt report.

### **Background**

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

### **Scope**

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

## **Objective**

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

## **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager