

AGENDA PLACEMENT FORM

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

Date: 10/06/2025

Meeting Date: 10/14/2025

Submitted By: Steve Watson

Department: County Auditor

Signature of Elected Official/Department Head:


Court Decision: <small>This section to be completed by County Judge's Office</small>
 10/14/2025

Description:

Acknowledge the FY25 Q4 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**

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
24.	Sheriff’s Office – Exiting Sheriff



RE: FY25 Q4 Cash Count Audit Letter Draft

From Diane Crowe <dcrowe@johnsoncountytexas.org>
Date Fri 01-Aug-25 9:23 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>

Good morning Steve,

I agree with the letter.

Thank you!
Diane Crowe

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Friday, August 1, 2025 8:41 AM
To: Diane Crowe <dcrowe@johnsoncountytexas.org>
Cc: Angela Bowman <abowman@johnsoncountytexas.org>
Subject: FY25 Q4 Cash Count Audit Letter Draft

Ms. Crowe,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305

E: swatson@johnsoncountytexas.org



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

July 31st, 2025

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

RE: Auditor's Report – FY25 Q4 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 July 31st, 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



Re: FY25 Q4 Hamm Creek Park Cash Count Audit Letter Draft

From Rick Bailey <rickb@johnsoncountytexas.org>
Date Fri 08-Aug-25 10:14 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>
Cc Keli Pack <kpack@johnsoncountytexas.org>

Looks good. Thank you for all that you do.

Thanks,
Rick

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Friday, August 8, 2025 9:36 AM
To: Rick Bailey <rickb@johnsoncountytexas.org>
Cc: Keli Pack <kpack@johnsoncountytexas.org>
Subject: FY25 Q4 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
E: 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

August 6th, 2025

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

RE: Auditor's Report – FY25 Q4 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 August 6th, 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 Q4 Cash Count Audit Letter Draft

From Matt Wylie <mwyllie@johnsoncountytexas.org>
Date Fri 22-Aug-25 4:12 PM
To Kathy Rice <krice@johnsoncountytexas.org>
Cc Julie Cordell <jcordell@johnsoncountytexas.org>

You have my approval.

Thank you,

Matt Wylie
Constable Pct. 1
Johnson County

On Aug 22, 2025, at 4:10 PM, Kathy Rice <krice@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

<FY25 Q4 Cash Count - Audit Letter - Constable #1.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

August 21st, 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 August 21st, 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



Re: FY25 Q4 Cash Count Audit Letter Draft

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

Date Fri 15-Aug-25 12:01 PM

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

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

1 attachment (36 KB)

FY25 Q4 Cash Count - Audit Letter - Burleson - Constable #2.docx;

Agreed

Adam

On Aug 15, 2025, at 8:43 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



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

August 14th, 2025

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

RE: Auditor's Report – FY25 Q4 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 August 14th, 2025. To accomplish the audit, the auditor, alongside the clerk, manually counted the cash on hand in the drawer, completing the cash log and reconciling the cash on hand to the receipt report.

Background

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

Scope

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

Objective

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

Findings

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

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

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



RE: FY25 Q4 Cash Count Audit Letter Draft

From Steven C. Williams <Steven.Williams@johnsoncountytexas.org>
Date Wed 20-Aug-25 9:33 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>
Cc Jennifer Cagle <jcagle@johnsoncountytexas.org>

Looks good. 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: Wednesday, August 20, 2025 8:31 AM
To: Steven C. Williams <Steven.Williams@johnsoncountytexas.org>
Cc: Jennifer Cagle <jcagle@johnsoncountytexas.org>
Subject: FY25 Q4 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



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

August 19th, 2025

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

RE: Auditor's Report – FY25 Q4 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 August 19th, 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 Q4 Cash Count Audit Letter Draft

From Troy L. Fuller <troy@johnsoncountytexas.org>
Date Thu 21-Aug-25 9:29 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>

I am in agreements of the no exceptions findings on the FY25 Q4 Audit report. If I can be of any further assistance please let me know.

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: Thursday, August 21, 2025 9:02 AM
To: Troy L. Fuller <troy@johnsoncountytexas.org>
Cc: Brenda Tucker <btucker@johnsoncountytexas.org>
Subject: FY25 Q4 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



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

August 20th, 2025

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

RE: Auditor's Report – FY25 Q4 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 August 20th, 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 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 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 Q4 Cash Count Audit Letter Draft

From Bill Moore <BillM@johnsoncountytexas.org>
Date Fri 01-Aug-25 9:02 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>
Cc Amy Grizzard <amyg@johnsoncountytexas.org>

Approved

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

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From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Friday, August 1, 2025 8:52 AM
To: Bill Moore <BillM@johnsoncountytexas.org>
Cc: Amy Grizzard <amyg@johnsoncountytexas.org>
Subject: FY25 Q4 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



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

July 31st, 2025

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

RE: Auditor's Report – FY25 Q4 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 July 31st, 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 Q4 Burleson Cash Count Audit Letter Draft

From April Long <along@johnsoncountytexas.org>
Date Fri 15-Aug-25 10:48 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

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Friday, August 15, 2025 8:45 AM
To: April Long <along@johnsoncountytexas.org>
Cc: Sarah George <sgeorge@johnsoncountytexas.org>
Subject: FY25 Q4 Burleson 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



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

August 14th, 2025

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

RE: Auditor's Report – FY25 Q4 Cash Count Burlson 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 August 14th, 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 Q4 Cash Count Recording Audit Letter Draft

From April Long <along@johnsoncountytexas.org>
Date Mon 25-Aug-25 9:26 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>
Cc Sarah George <sgeorge@johnsoncountytexas.org>

Received and reviewed. Thank you.

Thank you,



A handwritten signature in cursive that reads "April Long".

Johnson County Clerk
817-556-6323

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Friday, August 22, 2025 4:23 PM
To: April Long <along@johnsoncountytexas.org>
Cc: Sarah George <sgeorge@johnsoncountytexas.org>
Subject: FY25 Q4 Cash Count Recording Audit Letter Draft

Ms. Long,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305

E: swatson@johnsoncountytexas.org



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

August 20th, 2025

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

RE: Auditor's Report – FY25 Q4 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 August 20th, 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 Q4 Guinn-Cash Count Audit Letter Draft - Observation

From April Long <along@johnsoncountytexas.org>
Date Wed 20-Aug-25 9:43 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>
Cc Sarah George <sgeorge@johnsoncountytexas.org>

Received and reviewed. Thank you.

Thank you,



A handwritten signature in cursive script that reads "April Long".

Johnson County Clerk
817-556-6323

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Wednesday, August 20, 2025 9:10 AM
To: April Long <along@johnsoncountytexas.org>
Cc: Sarah George <sgeorge@johnsoncountytexas.org>
Subject: FY25 Q4 Guinn-Cash Count Audit Letter Draft - Observation

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



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

July 31st, 2025

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

RE: Auditor's Report – FY25 Q4 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 July 31st, 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.

Observation

When counting the change bag from the safe, we found it to be ten cents short. We recommend that the bags be counted twice, and by two different staff members to ensure the contents are accurate.

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



OFFICE OF THE DISTRICT CLERK

Guinn Justice Center
P.O. Box 495
Cleburne, Texas 76033
(817) 556-6839
Fax (817) 556-6120

DEAN A. SULLIVAN
District Clerk

August 20, 2025

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

RE: Auditor's Report - FY25 Q4 Cash Count - District Clerk's Office

Dear Mr. Watson,

Following a review of the subject audit report, I concur with the findings therein. Please extend my appreciation to your staff for their continued dedication and attention to the details necessary to improve our service in this office.

Best Regards,


Dean A. Sullivan
District Clerk



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

July 31st, 2025

The Honorable Dean Sullivan
District Clerk
Johnson County
204 South Buffalo St.
Cleburne, Texas 76033

RE: Auditor's Report – FY25 Q4 Cash Count - District Clerk's Office (Exiting DC)

Dear Mr. Sullivan,

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 July 31st, 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 Exiting District Clerk'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 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



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

August 1st, 2025

The Honorable Dean Sullivan
District Clerk
Johnson County
204 South Buffalo St.
Cleburne, Texas 76033

RE: Auditor's Report – FY25 Q4 Cash Count - District Clerk's Office (New DC)

Dear Mr. Sullivan,

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 August 1st, 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 New 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 Q4 Cash Count Audit Letter Draft

From Joy Adams <JoyceA@johnsoncountytexas.org>
Date Mon 04-Aug-25 7:20 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>
Cc Theresa Gonzalez <tgonzalez@johnsoncountytexas.org>

Approved. Thank you.

Kindest Regards,
Joy Adams
Johnson County Elections Administrator



From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Friday, August 1, 2025 8:46 AM
To: Joy Adams <JoyceA@johnsoncountytexas.org>
Cc: Theresa Gonzalez <tgonzalez@johnsoncountytexas.org>
Subject: FY25 Q4 Cash Count Audit Letter Draft

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



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

July 2nd, 2025

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

RE: Auditor's Report – FY25 Q3 Elections

Dear Ms. Joy Adams,

Summary

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

Background

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

Scope

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

Objective

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

Findings

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

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

Sincerely,



Steven Watson
Johnson County Auditor

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



RE: FY25 Q4 Cash Count Audit Letter Draft

From Brandy Wood <bwood@johnsoncountytexas.org>

Date Mon 04-Aug-25 8:11 AM

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

Judge McBroom approves.

Best Regards,

Brandy Wood

Chief Justice Court Clerk / Administrator, JP1

Johnson County

226 Featherston Street

Cleburne, TX 76033

Phone: (817) 556-6032

Fax: (817) 556-6198

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

Sent: Friday, August 1, 2025 8:44 AM

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

Cc: Brandy Wood <bwood@johnsoncountytexas.org>

Subject: FY25 Q4 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



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

July 31st, 2025

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

RE: Auditor's Report – FY25 Q4 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 July 31st, 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 Q4 Cash Count Audit Letter Draft

From Jeff Monk <JMonk@johnsoncountytexas.org>
Date Fri 15-Aug-25 10:53 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>
Cc Nikki Ashley <nashley@johnsoncountytexas.org>

Steve,

Thank You for all you and your staff does for our County, I approve of the Audit Letter.

Judge Monk

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Friday, August 15, 2025 8:46 AM
To: Jeff Monk <JMonk@johnsoncountytexas.org>
Cc: Nikki Ashley <nashley@johnsoncountytexas.org>
Subject: FY25 Q4 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



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

August 14th, 2025

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

RE: Auditor's Report – FY25 Q4 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 August 14th, 2025. To accomplish the audit, the auditor, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciling the cash on hand to the receipt report.

Background

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

Scope

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

Objective

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

Findings

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

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

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



Outlook

Re: FY25 Q4 Cash Count Audit Letter Draft

From Andrew Nolan <anolan@johnsoncountytexas.org>
Date Wed 20-Aug-25 9:35 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>

I agree. Thank you.

ALN

Sent via the Samsung Galaxy S25 Ultra, an AT&T 5G smartphone
Get [Outlook for Android](#)

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Wednesday, August 20, 2025 8:32:13 AM
To: Andrew Nolan <anolan@johnsoncountytexas.org>
Cc: Christina McClelland <cmcclelland@johnsoncountytexas.org>
Subject: FY25 Q4 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



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

August 19th, 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 Q4 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 August 19th, 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 Q4 Cash Count Audit Letter Draft

From Robert Shaw <rsshaw@johnsoncountytexas.org>
Date Wed 20-Aug-25 10:10 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: Wednesday, August 20, 2025 9:07 AM
To: Robert Shaw <rsshaw@johnsoncountytexas.org>
Cc: Kathy M. Osier <kosier@johnsoncountytexas.org>
Subject: FY25 Q4 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



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

August 20th, 2025

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

RE: Auditor's Report – FY25 Q4 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 August 20th, 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 Q4 Cash Count Audit Letter Draft

From Steve G. Gant <SteveG@johnsoncountytexas.org>
Date Fri 22-Aug-25 4:13 PM
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



From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Friday, August 22, 2025 4:12 PM
To: Steve G. Gant <SteveG@johnsoncountytexas.org>
Cc: Ellen Peveto <epeveto@johnsoncountytexas.org>
Subject: FY25 Q4 Cash Count Audit Letter Draft

Mr. Gant,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305

E: swatson@johnsoncountytexas.org



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

August 22nd, 2025

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

RE: Auditor's Report – FY25 Q4 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 August 22nd, 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 Q4 Cash Count Audit Letter Draft

From Jennifer VanderLaan <JenniferV@johnsoncountytexas.org>

Date Tue 02-Sep-25 4:56 PM

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

Cc Julie Edmiston <jedmiston@johnsoncountytexas.org>

I approve, thank you.

Jennifer VanderLaan

Director, C.F.M.

Johnson County Public Works

817-556-6380



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

Sent: Tuesday, August 26, 2025 3:44 PM

To: Jennifer VanderLaan <JenniferV@johnsoncountytexas.org>

Cc: Julie Edmiston <jedmiston@johnsoncountytexas.org>

Subject: FY25 Q4 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



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

August 26th, 2025

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

RE: Auditor's Report – FY25 Q4 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 August 26th, 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 Q4 Cash Count for Jail Bonding + Commissary Audit Letter Draft

From Tara Raby <traby@johnsoncountytexas.org>

Date Fri 22-Aug-25 4:16 PM

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



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

Sent: Friday, August 22, 2025 4:05 PM

To: Adam King <adam@johnsoncountytexas.org>

Cc: Tara Raby <traby@johnsoncountytexas.org>

Subject: FY25 Q4 Cash Count for Jail Bonding + 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

E: 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

August 22nd, 2025

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

RE: Auditor's Report – FY25 Q4 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 August 22nd, 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 Q4 Alvarado Cash Count Audit Letter Draft

From Nelda K. Morris <Nelda@johnsoncountytexas.org>
Date Wed 20-Aug-25 3:33 PM
To Audit-Letters <audit-letters@johnsoncountytexas.org>

Good afternoon,

Scott & I have review.
This 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: Wednesday, August 20, 2025 8:34 AM
To: Scott Porter <ScottP@johnsoncountytexas.org>
Cc: Nelda K. Morris <Nelda@johnsoncountytexas.org>
Subject: FY25 Q4 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



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

August 19th, 2025

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

RE: Auditor's Report – FY25 Q4 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 August 19th, 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 Q4 Burleson Cash Count Audit Letter Draft

From Nelda K. Morris <Nelda@johnsoncountytexas.org>
Date Fri 15-Aug-25 1:42 PM
To Audit-Letters <audit-letters@johnsoncountytexas.org>

Good afternoon,

Scott & I have review.
This 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, August 15, 2025 8:47 AM
To: Scott Porter <ScottP@johnsoncountytexas.org>
Cc: Nelda K. Morris <Nelda@johnsoncountytexas.org>
Subject: FY25 Q4 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



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

August 14th, 2025

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

RE: Auditor's Report – FY25 Q4 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 August 14th, 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 Q4 Cash Count Audit Letter Draft @ Annex

From Nelda K. Morris <Nelda@johnsoncountytexas.org>
Date Wed 27-Aug-25 3:44 PM
To Audit-Letters <audit-letters@johnsoncountytexas.org>

Good afternoon,

Scott & I have reviewed.
This 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: Tuesday, August 26, 2025 3:48 PM
To: Scott Porter <ScottP@johnsoncountytexas.org>
Cc: Nelda K. Morris <Nelda@johnsoncountytexas.org>
Subject: FY25 Q4 Cash Count Audit Letter Draft @ Annex

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



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

August 26th, 2025

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

RE: Auditor's Report – FY25 Q4 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 August 26th, 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 Q4 Cash Count Audit Letter Draft

From Kathy Blackwell <KathyB@johnsoncountytexas.org>
Date Fri 08-Aug-25 3:46 PM
To Audit-Letters <audit-letters@johnsoncountytexas.org>

agree

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Friday, August 8, 2025 3:45 PM
To: Kathy Blackwell <KathyB@johnsoncountytexas.org>
Cc: Melinda Horn <mhorn@johnsoncountytexas.org>
Subject: FY25 Q4 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



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

August 8th, 2025

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

RE: Auditor's Report – FY25 Q4 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 August 8th, 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



RE: FY25 Q4 Exiting Sheriff Cash Count Audit Letter Draft

From Tara Raby <traby@johnsoncountytexas.org>

Date Thu 28-Aug-25 11:56 AM

To Audit-Letters <audit-letters@johnsoncountytexas.org>; Ben Arriola <BenA@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



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

Sent: Thursday, August 28, 2025 11:15 AM

To: Ben Arriola <BenA@johnsoncountytexas.org>

Cc: Tara Raby <traby@johnsoncountytexas.org>

Subject: FY25 Q4 Exiting Sheriff Cash Count Audit Letter Draft

Sheriff Arriola,

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



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

August 28th, 2025

Captain Ben Arriola
Acting Sheriff
Johnson County
1102 E. Kilpatrick
Cleburne, Texas 76031

RE: Auditor's Report – FY25 Q4 Exiting Sheriff - Cash Count of Jail Bonding and Commissary

Dear Captain Arriola,

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 August 28th, 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