

**AGENDA PLACEMENT FORM**

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

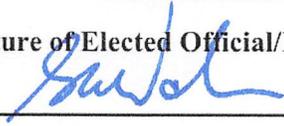
Date: 10/06/2025

Meeting Date: 10/14/2025

Submitted By: Steve Watson

Department: County Auditor

Signature of Elected Official/Department Head:



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

**Description:**

Acknowledge the FY25 Q3 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)

1.	CSCD - Adult Probation
2.	Commissioner Pct. 1 – Hamm Creek Park
3.	Constable One
4.	Constable Three
5.	Constable Four
6.	County Attorney – Hot Ck. Collections
7.	District Attorney – Hot Ck. Collections
8.	County Clerk – Cash Bonds
9.	County Clerk – Filing Fees
10.	County Clerk – Recording
11.	County Clerk - Registry
12.	District Clerk - Filing Fees
13.	District Clerk - Jury
14.	Justice of the Peace One
15.	Justice of the Peace Two
16.	Justice of the Peace Three
17.	Justice of the Peace Four
18.	Juvenile Services
19.	Payroll - General
20.	Facilities Mgmt. - Postage
21.	Public Works
22.	Sheriff's Office – Escrow
23.	Sheriff's Office – Inmate Commissary
24.	Sheriff's Office – Inmate Trust
25.	Sheriff's Office – Indigent Health Care
26.	Sheriff's Office – LEOSE
27.	Tax Office - AdValorem
28.	Tax Office – Auto
29.	Tax Office – Boat
30.	Tax Office - Sales Tax
31.	Treasurer



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**Re: FY25 Q3 CSCD Adult Prob. Audit Letter Draft**

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**From** Diane Crowe <dcrowe@johnsoncountytexas.org>  
**Date** Fri 11-Jul-25 1:09 PM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Cc** Angela Bowman <abowman@johnsoncountytexas.org>

Good afternoon,  
I agree with the letter and findings.

Thank you.  
Diane

Sent from my iPhone

On Jul 11, 2025, at 2:05 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)

<Adult Probation - CSCD Audit Letter.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

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

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

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

Dear Ms. Crowe,

### **Summary**

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

### **Background**

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

### **Scope**

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

## Objective

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

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



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

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**From** Rick Bailey <rickb@johnsoncountytexas.org>

**Date** Thu 10-Jul-25 10:48 AM

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

**Cc** Keli Pack <kpack@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

Looks good, thank you for all that you do.

Regards,  
Rick Bailey

---

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

**Sent:** Thursday, July 10, 2025 10:40 AM

**To:** Rick Bailey <rickb@johnsoncountytexas.org>

**Cc:** Keli Pack <kpack@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

**Subject:** FY25 Q3 Hamm Creek Park Audit Letter Draft

Commissioner Baily,

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

July 2<sup>nd</sup>, 2025

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

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

Dear Commissioner Bailey,

### **Summary**

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for Hamm Creek Park for the time period April-June 2025.

### **Background**

Hamm Creek Park is responsible for the care and safekeeping of the park and its records for Johnson County. The staff manages and maintains the records for all park fees, distributing park passes for the day, weekend, or annual use. There are RV hookups, tent spaces and day recreation areas with picnic shelters, playgrounds, clean restrooms and other amenities available.

### **Scope**

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

## Objective

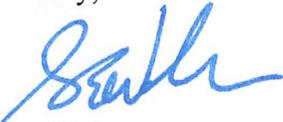
To accomplish this audit, we examined the collateral documents and ensured they were current, met statutory minimums, and were properly recorded. We verified funds collected on the Innoprise report matched the monthly receipt log of fees received for all corresponding passes.

## Findings

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

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

Sincerely,



Steve Watson  
Johnson County Auditor

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



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**RE: FY25 Q3 Audit Letter Draft**

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

**Date** Mon 21-Jul-25 1:55 PM

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

**Cc** Jerri King <jking@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

Approve. Please remove Jerri King and add Julie Cordell, as she is the office manager.

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](#)

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

**Sent:** Monday, July 21, 2025 11:12 AM

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

**Cc:** Jerri King <jking@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

**Subject:** FY25 Q3 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  
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CLEBURNE, TEXAS 76033  
Telephone (817) 556-6305 ~ Fax (817) 556-6075

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

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

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

RE: Auditor's Report – FY25 Q3 Constable Precinct One

Dear Constable Wylie,

### **Summary**

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

### **Background**

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

### **Scope**

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

## Objective

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

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



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**RE: FY25 Q3 Audit Letter Draft**

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**From** Steven C. Williams <Steven.Williams@johnsoncountytexas.org>  
**Date** Mon 21-Jul-25 11:47 AM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Cc** Jennifer Cagle <jcagle@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

Looks good to me.  
Thank you.

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Monday, July 21, 2025 11:15 AM  
**To:** Steven C. Williams <Steven.Williams@johnsoncountytexas.org>  
**Cc:** Jennifer Cagle <jcagle@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>  
**Subject:** FY25 Q3 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

July 17<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 Constable Precinct Three

Dear Constable Williams,

### **Summary**

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

### **Background**

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

### **Scope**

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

## **Objective**

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

## **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



---

**RE: FY25 Q3 Audit Letter Draft**

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**From** Troy L. Fuller <troy@johnsoncountytexas.org>  
**Date** Mon 04-Aug-25 2:55 PM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>

I am in agreement with the no exception findings of the Auditors Office for this period. Thank you

Thank you,

*Troy Fuller*



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

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Monday, August 4, 2025 7:18 AM  
**To:** Troy L. Fuller <troy@johnsoncountytexas.org>  
**Cc:** Brenda Tucker <btucker@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>  
**Subject:** FY25 Q3 Audit Letter Draft

Constable Fuller,

This is a friendly reminder to review the attached audit letter draft.

If you approve this letter, Reply with your Approval.

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

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CLEBURNE, TEXAS 76033

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

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

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

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

RE: Auditor's Report – FY25 Q3 Constable Precinct Four

Dear Constable Fuller,

### **Summary**

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

### **Background**

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

### **Scope**

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

## Objective

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

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



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**RE: FY25 Q3 CA Hot Ck Collections Audit Letter Draft**

---

**From** Bill Moore <BillM@johnsoncountytexas.org>  
**Date** Thu 17-Jul-25 1:06 PM  
**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](mailto:billm@johnsoncountytexas.org)

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**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Thursday, July 17, 2025 1:01 PM  
**To:** Bill Moore <BillM@johnsoncountytexas.org>  
**Cc:** Amy Grizzard <amyg@johnsoncountytexas.org>  
**Subject:** FY25 Q3 CA Hot Ck Collections Audit Letter Draft

Mr. Moore,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

P: 817-556-6305

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



## JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

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CLEBURNE, TEXAS 76033

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

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

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

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

RE: Auditor's Report – FY25 Q3 County Attorney Hot Check Collections

Dear Mr. Moore,

### **Summary**

In accordance with Chapter 115 of the Local Government Code, we reviewed the County Attorney Hot Check Collection account and the County Attorney/District Attorney Deposit and Trust for the quarter ending June 30, 2025.

### **Background**

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

### **Scope**

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

## Objective

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

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Susan Rossee, Internal Auditor

cc: Kathy Rice, Audit Manager



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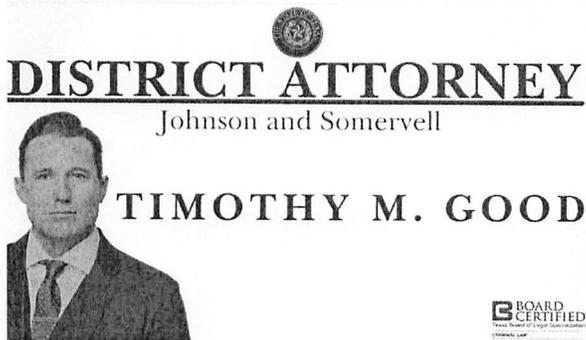
**RE: FY25 Q3 DA Hot Ck. Collections Audit Letter Draft**

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**From** Timothy Good <tgood@johnsoncountytexas.org>  
**Date** Fri 18-Jul-25 5:00 PM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Cc** Teresa Heath <theath@johnsoncountytexas.org>

Approved.

*Sincerely,*



**GUINN JUSTICE CENTER  
DISTRICT ATTORNEY'S OFFICE  
204 S Buffalo St #209,  
Cleburne, TX 76033  
Mainline-(817) 556-6802**

•  
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**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Thursday, July 17, 2025 1:02 PM  
**To:** Timothy Good <tgood@johnsoncountytexas.org>  
**Cc:** Teresa Heath <theath@johnsoncountytexas.org>  
**Subject:** FY25 Q3 DA Hot Ck. Collections Audit Letter Draft

Mr. Good,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

P: 817-556-6305

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



JOHNSON COUNTY AUDITOR  
JOHNSON COUNTY COURTHOUSE  
#2 N. MAIN  
CLEBURNE, TEXAS 76033  
Telephone (817) 556-6305 ~ Fax (817) 556-6075

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

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

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

RE: Auditor's Report – FY25 Q3 District Attorney Hot Check Collections

Dear Mr. Good,

### **Summary**

In accordance with Chapter 115 of the Local Government Code, we reviewed the District Attorney Hot Check Collection Account for the quarter ending June 30, 2025.

### **Background**

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

### **Scope**

To complete the regular audit procedures for the District Attorney's Hot Check Collection account for the months of April, May and June 2025.

### **Objective**

We examined bank reconciliations and supporting documentation and traced a sampling of receipts and disbursements.

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Susan Rossee, Internal Auditor

cc: Kathy Rice, Audit Manager



---

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

---

**From** April Long <along@johnsoncountytexas.org>

**Date** Tue 15-Jul-25 11:52 AM

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

**Cc** Sarah George <sgeorge@johnsoncountytexas.org>; Dwight Crowe <dwightc@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:** Tuesday, July 15, 2025 11:33 AM

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

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

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

Ms. Long,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**

Johnson County Auditor

P: 817-556-6305

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



JOHNSON COUNTY AUDITOR  
JOHNSON COUNTY COURTHOUSE  
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CLEBURNE, TEXAS 76033  
Telephone (817) 556-6305 ~ Fax (817) 556-6075

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

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

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

RE: Auditor's Report – FY 25 Q3 County Clerk's Criminal Cash Bond Account

Dear Ms. Long,

### **Summary**

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

### **Background**

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

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

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

## Scope

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

## Objective

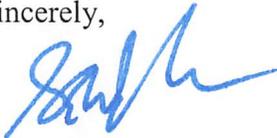
1. To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the receipt journal from Odyssey matched the monthly worksheet log of fees received.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

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



---

**RE: FY25 Q3 Filing Fees Audit Letter Draft**

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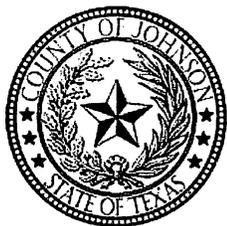
From April Long <along@johnsoncountytexas.org>

Date Tue 15-Jul-25 4:45 PM

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

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

Received and reviewed. Thank you



*April Long*

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

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

**Sent:** Tuesday, July 15, 2025 3:32 PM

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

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

**Subject:** FY25 Q3 Filing Fees Audit Letter Draft

Ms. Long,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

P: 817-556-6305

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



JOHNSON COUNTY AUDITOR  
JOHNSON COUNTY COURTHOUSE  
#2 N. MAIN  
CLEBURNE, TEXAS 76033  
Telephone (817) 556-6305 - Fax (817) 556-6075

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

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

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

RE: Auditor's Report – FY25 Q3 County Clerk's Filing Fees Account

Dear Ms. Long,

### **Summary**

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

### **Background**

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

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

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

## Scope

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

## Objective

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

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



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**RE: FY25 Q3 CC Recording Audit Letter Draft**

---

**From** April Long <along@johnsoncountytexas.org>

**Date** Mon 21-Jul-25 10:09 AM

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

**Cc** Sarah George <sgeorge@johnsoncountytexas.org>; Dwight Crowe <dwrightc@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:** Monday, July 21, 2025 7:14 AM

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

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

**Subject:** FY25 Q3 CC 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



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 18<sup>th</sup>, 2025

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

RE: Auditor's Report – FY 25 Q3 County Clerk Recording Account

Dear Ms. Long,

### **Summary**

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

### **Background**

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

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

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

## Scope

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

## Objective

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

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



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**RE: FY25 Q3 Registry Audit Letter Draft**

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From April Long <along@johnsoncountytexas.org>

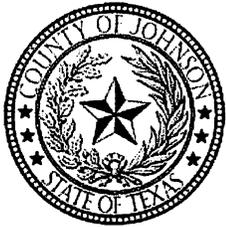
Date Tue 15-Jul-25 11:52 AM

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

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

Received and reviewed. Thank you

Thank you,



*April Long*

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

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

**Sent:** Tuesday, July 15, 2025 11:37 AM

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

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

**Subject:** FY25 Q3 Registry Audit Letter Draft

Ms. Long,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

P: 817-556-6305

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



JOHNSON COUNTY AUDITOR  
JOHNSON COUNTY COURTHOUSE  
#2 N. MAIN  
CLEBURNE, TEXAS 76033  
Telephone (817) 556-6305 ~ Fax (817) 556-6075

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

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

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

RE: Auditor's Report – FY 25 Q3 County Clerk's Registry Account

Dear Ms. Long,

### **Summary**

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

### **Background**

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

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

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

## Scope

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

## Objective

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

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



---

**Re: FY25 Q3 Filing Fees Audit Letter Draft**

---

**From** Dean A. Sullivan <dasullivan@johnsoncountytexas.org>

**Date** Mon 04-Aug-25 4:04 PM

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

**Cc** Sally VanSlyke <svanslyke@johnsoncountytexas.org>; Kaylee Hill <khill@johnsoncountytexas.org>

Approved.

---

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

**Sent:** Monday, August 4, 2025 7:22 AM

**To:** Dean A. Sullivan <dasullivan@johnsoncountytexas.org>

**Cc:** Sally VanSlyke <svanslyke@johnsoncountytexas.org>; Kaylee Hill <khill@johnsoncountytexas.org>

**Subject:** FY25 Q3 Filing Fees Audit Letter Draft

Mr. Sullivan,

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

August 4<sup>th</sup>, 2025

The Honorable Dean Sullivan  
District Clerk  
Johnson County  
204 South Buffalo  
Cleburne, TX 76033

RE: Auditor's Report – FY 25 Q3 District Clerk's Filing Fees Account

Dear Mr. Sullivan,

### **Summary**

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

### **Background**

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

### **Scope**

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

## Objective

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

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



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**Re: FY25 Q3 DC Jury Audit Letter Draft**

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**From** Dean A. Sullivan <dasullivan@johnsoncountytexas.org>

**Date** Mon 04-Aug-25 3:59 PM

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

**Cc** Sally VanSlyke <svanslyke@johnsoncountytexas.org>; Kaylee Hill <khill@johnsoncountytexas.org>

Approved.

---

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

**Sent:** Monday, August 4, 2025 7:20 AM

**To:** Dean A. Sullivan <dasullivan@johnsoncountytexas.org>

**Cc:** Sally VanSlyke <svanslyke@johnsoncountytexas.org>; Kaylee Hill <khill@johnsoncountytexas.org>

**Subject:** FY25 Q3 DC Jury Audit Letter Draft

Mr. Sullivan,,

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

August 4<sup>th</sup>, 2025

The Honorable Dean Sullivan  
District Clerk  
Johnson County  
204 South Buffalo  
Cleburne, TX 76033

RE: Auditor's Report – FY25 Q3 District Clerk, Jury Fund

Dear Mr. Sullivan,

### Summary

In accordance with Local Government Code, Section 115, the Auditor's Office performed a desk review of the District Clerk's Jury Services from April through June 2025.

### Background

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

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

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

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

## **Scope**

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

## **Objective**

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

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

## **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



---

**RE: FY25 Q3 JP One Audit Letter Draft**

---

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

**Date** Thu 10-Jul-25 11:21 AM

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

**Cc** Sherron A. Beard <Sherron@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:** Thursday, July 10, 2025 11:19 AM

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

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

**Subject:** FY25 Q3 JP One 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

July 10<sup>th</sup>, 2025

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

Dear Judge McBroom,

RE: Auditor's Report – FY25 Q3 JP Precinct One

### **Summary**

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Justice of the Peace, Precinct One office for the quarter ending June 2025.

### **Background**

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

### **Scope**

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

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

### **Objective**

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

### **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



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**RE: FY25 Q3 JP Two Audit Letter Draft**

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**From** Jeff Monk <JMonk@johnsoncountytexas.org>

**Date** Thu 10-Jul-25 3:49 PM

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

**Cc** Nikki Ashley <nashley@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

I approve and thank you,

Judge Monk

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

**Sent:** Thursday, July 10, 2025 11:21 AM

**To:** Jeff Monk <JMonk@johnsoncountytexas.org>

**Cc:** Nikki Ashley <nashley@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

**Subject:** FY25 Q3 JP Two 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

July 10<sup>th</sup>, 2025

The Honorable Jeff Monk  
Justice of the Peace, Precinct Two  
Johnson County  
247 Elk Drive  
Burlison, Texas 76028

Dear Judge Monk,

RE: Auditor's Report – FY25 Q3 JP Precinct Two

### **Summary**

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Justice of the Peace, Precinct Two office for the quarter ending June 2025.

### **Background**

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

## Scope

To accomplish this audit, we examined various reports and their supporting documentation for accuracy; verified that daily cash, check and credit card deposits match to their corresponding daily collections report; ensured that all funds collected and due to others had been accurately disbursed; and mailed confirmation letters to randomly selected defendants requesting independent verification of payments recorded by the JP-Two office for this time period.

## Objective

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

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



---

**RE: FY25 Q3 JP Three Audit Letter Draft**

---

**From** Andrew Nolan <anolan@johnsoncountytexas.org>

**Date** Thu 10-Jul-25 12:32 PM

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

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

Yes, I approve.

Thx,

ALN

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

**Sent:** Thursday, July 10, 2025 11:22 AM

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

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

**Subject:** FY25 Q3 JP Three 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

July 10<sup>th</sup>, 2025

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

Dear Judge Nolan,

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

### **Summary**

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Justice of the Peace, Precinct Three office for the quarter ending in June 2025.

### **Background**

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

## Scope

To accomplish this audit, we examined various reports and their supporting documentation for accuracy; verified that daily cash, check and credit card deposits match to their corresponding daily collections report; ensured that all funds collected and due to others had been accurately disbursed; and mailed confirmation letters to randomly selected defendants requesting independent verification of payments recorded by the JP-Three office for this time period.

## Objective

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

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



---

**RE: FY25 Q3 JP Four Audit Letter Draft**

---

**From** Robert Shaw <rsshaw@johnsoncountytexas.org>

**Date** Thu 10-Jul-25 11:55 AM

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

**Cc** Kathy M. Osier <kosier@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

Yes, I approve.

Thank You

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

**Sent:** Thursday, July 10, 2025 11:23 AM

**To:** Robert Shaw <rsshaw@johnsoncountytexas.org>

**Cc:** Kathy M. Osier <kosier@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

**Subject:** FY25 Q3 JP Four 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

July 10<sup>th</sup>, 2025

The Honorable Robert Shaw  
Justice of the Peace, Precinct Four  
Johnson County  
2 North Main Street  
Cleburne, Texas 76033

Dear Judge Shaw,

RE: Auditor's Report – FY25 Q3 JP Precinct Four

### **Summary**

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Justice of the Peace, Precinct Four office for the quarter ending June 2025.

### **Background**

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

### **Scope**

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

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

### **Objective**

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

### **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



---

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

---

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

**Date** Fri 11-Jul-25 3:28 PM

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

**Cc** Ellen Peveto <epeveto@johnsoncountytexas.org>; Sherron A. Beard <Sherron@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:** Friday, July 11, 2025 3:02 PM

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

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

**Subject:** FY25 Q3 Juvenile Probation Audit Letter Draft

Mr. Gant,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

P: 817-556-6305

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



## JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

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

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

RE: Auditor's Report - FY25 Q3 Juvenile Probation

Dear Mr. Gant,

### **Summary**

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

### **Background**

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

### **Scope**

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

## **Objective**

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

## **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



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## Response to Auditor Report Letter

---

**From** Randy K. Gillespie <randyg@johnsoncountytexas.org>

**Date** Tue 26-Aug-25 4:52 PM

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

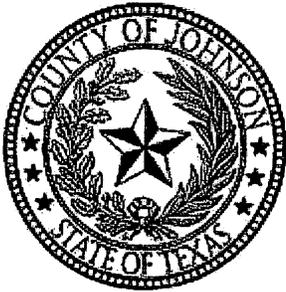
**Cc** Steven Watson <swatson@johnsoncountytexas.org>; Laura Baxter <laurab@johnsoncountytexas.org>; Jovelyn Hersick <jhersick@johnsoncountytexas.org>

 1 attachment (82 KB)

Response to Auditor Report Letters.doc;

Please see attached response to Auditor Report Letter for FY25 Q3 Payroll – General.

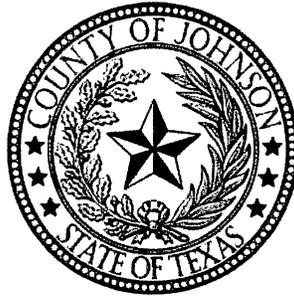
Thank you,  
Randy Gillespie  
Personnel Director  
Johnson County  
817 556-6350



LACY BRUTON  
PERSONNEL CLERK  
MAIN (817) 556-6350

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

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



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

JOVELYN HERSICK  
PAYROLL ADMINISTRATOR  
(817) 556-6350

## JOHNSON COUNTY

RANDY GILLESPIE  
PERSONNEL DIRECTOR

August 26, 2025

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

RE: Auditor's Report – FY25 Q3 Payroll - General

Dear Mr. Watson,

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

Sincerely,

Randy Gillespie  
Personnel Director

cc: Laura Baxter, Personnel Assistant

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



## JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

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

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

RE: Auditor's Report – FY25 Q3 Payroll – General

Dear Mr. Gillespie,

### **Summary**

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

### **Background**

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

### **Scope**

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

## Objective

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

## Findings

There were no other exceptions that would lead us to conclude that the salaries and vendors paid were not, in all material respects, appropriately charged, remitted and reported.

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



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**RE: FY25 Q3 Postage Audit Letter Draft**

---

**From** Josh Green <jgreen@johnsoncountytexas.org>  
**Date** Tue 15-Jul-25 8:50 AM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Cc** Codey Sibley <csibley@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

Move to approve!

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

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Tuesday, July 15, 2025 6:56 AM  
**To:** Josh Green <jgreen@johnsoncountytexas.org>  
**Cc:** Codey Sibley <csibley@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>  
**Subject:** FY25 Q3 Postage Audit Letter Draft

*Mr. Green,*

*Please review the attached draft letter for this audit.*

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

*Once approved, this will be submitted to Commissioners Court.*

*Thank you,*

sw

**Steve Watson**  
*Johnson County Auditor*

7/15/25, 11:24 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

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

Joshua Green  
Director Facilities Management  
Johnson County  
411 Marti Drive.  
Cleburne, Texas 76033

Dear Mr. Green,

RE: Auditor's Report – FY25 Q3 Postage Audit

### **Summary**

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

### **Background**

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

### **Scope**

Our review was limited to the examination of the postage transactions and their supporting documentation for this period.

## **Objective**

To accomplish this audit, we examined the collateral documents and ensured they were current, met statutory minimums, and were properly recorded. We verified funds recorded in Innoprise matched the monthly postage reports.

## **Findings**

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

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

Sincerely,



Steve Watson  
Johnson County Auditor

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



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**RE: FY25 Q3 Audit Letter Draft**

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**From** Jennifer VanderLaan <JenniferV@johnsoncountytexas.org>

**Date** Mon 25-Aug-25 3:14 PM

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

**Cc** Julie Edmiston <jedmiston@johnsoncountytexas.org>

Approved

**Jennifer VanderLaan**

Director, C.F.M.

Johnson County Public Works

817-556-6380



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

**Sent:** Monday, August 25, 2025 11:16 AM

**To:** Jennifer VanderLaan <JenniferV@johnsoncountytexas.org>

**Cc:** Julie Edmiston <jedmiston@johnsoncountytexas.org>

**Subject:** FY25 Q3 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

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

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

RE: Auditor's Report – FY25 Q3 Public Works

Dear Ms. Vanderlaan,

### **Summary**

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

### **Background**

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

### **Scope**

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

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

## **Objective**

The objectives of this audit were:

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

## **Criteria**

This is what our fieldwork was measured against.

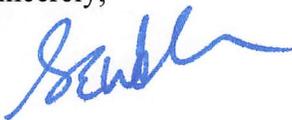
1. Court approved fee schedule
2. LGC 112 deposit timing
3. Narrative supplied by Public Works

## **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



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**RE: FY25 Q3 Escrow Audit Letter Draft**

---

From Tara Raby <traby@johnsoncountytexas.org>

Date Sun 03-Aug-25 8:36 PM

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

Cc Susan Rossee <srossee@johnsoncountytexas.org>

This is approved.

Thank you,

*Tara Raby*

Johnson County Sheriff's Office Manager

1102 E Kilpatrick Ste A

Cleburne TX 76031

817-556-6058 ext. 3503

[traby@johnsoncountytexas.org](mailto:traby@johnsoncountytexas.org)



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

**Sent:** Thursday, July 31, 2025 11:20 AM

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

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

**Subject:** FY25 Q3 Escrow Audit Letter Draft

Sheriff King,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**

Johnson County Auditor

P: 817-556-6305

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



## JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

July 30<sup>th</sup>, 2025

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

RE: Auditor's Report – FY25 Q3 Sheriff's Office Escrow Account

Dear Sheriff King:

### **Summary**

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

### **Background**

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

### **Scope**

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

## Objective

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

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



---

**RE: FY25 Q3 Inmate Commissary Audit Letter Draft**

---

From Tara Raby <traby@johnsoncountytexas.org>

Date Fri 22-Aug-25 3:51 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](mailto:traby@johnsoncountytexas.org)



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

**Sent:** Friday, August 22, 2025 3:47 PM

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

**Cc:** Tara Raby <traby@johnsoncountytexas.org>

**Subject:** FY25 Q3 Inmate Commissary Audit Letter Draft

Sheriff King,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

SW

**Steve Watson**  
Johnson County Auditor

P: 817-556-6305

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

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

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

RE: Auditor's Report – FY25 Q3 Sheriff's Office Commissary

Dear Sheriff King,

**Summary**

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

**Background**

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

**Scope**

To complete the regular audit procedures for the Inmate Commissary account for the months of April, May and June 2025.

## Objective

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

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



---

**RE: FY25 Q3 Inmate Trust Audit Letter Draft**

---

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

**Date** Fri 22-Aug-25 3:51 PM

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

Good afternoon –

This has been approved.

Thank you,

*Tara Raby*

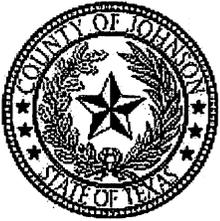
Johnson County Sheriff's Office Manager

1102 E Kilpatrick Ste A

Cleburne TX 76031

817-556-6058 ext. 3503

[traby@johnsoncountytexas.org](mailto:traby@johnsoncountytexas.org)



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

**Sent:** Friday, August 22, 2025 3:48 PM

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

**Cc:** Tara Raby <traby@johnsoncountytexas.org>

**Subject:** FY25 Q3 Inmate Trust Audit Letter Draft

Sheriff King,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**

Johnson County Auditor

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

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

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

RE: Auditor's Report – FY25 Q3 Sheriff's Office Inmate Trust Acct.

Dear Sheriff King,

### **Summary**

In accordance with Local Government Code, Section 351, the Auditor's Office performed a review of the Inmate Trust Account for the First Quarter FY25, including months April, May and June 2025.

### **Background**

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

### **Scope**

To complete the regular audit procedures for the Inmate Trust account for the months of April, May and June 2025.

## Objective

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

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Susan Rossee, Internal Auditor

cc: Kathy Rice, Audit Manager



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**RE: FY25 Q3 Updated IHC Audit Letter Draft**

---

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

**Date** Thu 04-Sep-25 10:15 AM

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

**Cc** Jennifer R. Lyon <jennl@johnsoncountytexas.org>; Susan Rossee <srossee@johnsoncountytexas.org>

Thank you – approved without additional comment.

Sincerely,

Christopher Boedeker  
Johnson County Judge

2 N. Main Street, Room 120

Cleburne, Texas 76033

817.556.6360

[www.johnsoncountytexas.org/government/county-judge](http://www.johnsoncountytexas.org/government/county-judge)

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

**Sent:** Thursday, September 4, 2025 9:59 AM

**To:** Christopher Boedeker <christopherb@johnsoncountytexas.org>; Ben Arriola <BenA@johnsoncountytexas.org>

**Cc:** Jennifer R. Lyon <jennl@johnsoncountytexas.org>; Susan Rossee <srossee@johnsoncountytexas.org>

**Subject:** FY25 Q3 Updated IHC Audit Letter Draft

Gentlemen,

Attached is the Updated Audit Letter that notes there are no findings.

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@johnsoncountytx.org](mailto:swatson@johnsoncountytx.org)

klr



---

**RE: FY25 Q3 Updated IHC Audit Letter Draft**

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**From** Ben Arriola <BenA@johnsoncountytexas.org>  
**Date** Thu 04-Sep-25 11:09 AM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>

Approved. Thank You.

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Thursday, September 4, 2025 9:59 AM  
**To:** Christopher Boedeker <christopherb@johnsoncountytexas.org>; Ben Arriola <BenA@johnsoncountytexas.org>  
**Cc:** Jennifer R. Lyon <jennl@johnsoncountytexas.org>; Susan Rossee <srossee@johnsoncountytexas.org>  
**Subject:** FY25 Q3 Updated IHC Audit Letter Draft

Gentlemen,

Attached is the Updated Audit Letter that notes there are no findings.

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)

klr



## 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

September 2<sup>nd</sup>, 2025

The Honorable Christopher Boedeker  
Captain Ben Arriola, Acting Sheriff  
Johnson County  
2 N. Main  
Cleburne, TX 76033

RE: Auditor's Report – FY25 Q3 Indigent Health Care & Jail Medical

Dear Judge Boedeker and Captain Arriola,

### **Summary**

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

### **Background**

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

### **Scope**

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

### **Objective**

Reports and supporting documentation extracted from Indigent Healthcare Solutions, the

software utilized by the county to process and track indigent payments, were examined. A sampling of invoices paid was compared against indigent rates ensuring reasonableness of said rates. A sampling of invoices was also compared against inmate records to confirm incarceration dates aligned with prescription and service dates.

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

## **Findings**

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

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

Sincerely,



Steve Watson  
Johnson County Auditor

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



---

**RE: FY25 Q3 LEOSE Audit Letter Draft**

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

**Date** Tue 26-Aug-25 4:06 PM

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

Good afternoon-

This has been approved.

Thank you,

*Tara Raby*

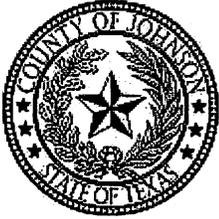
Johnson County Sheriff's Office Manager

1102 E Kilpatrick Ste A

Cleburne TX 76031

817-556-6058 ext. 3503

[traby@johnsoncountytexas.org](mailto:traby@johnsoncountytexas.org)



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

**Sent:** Tuesday, August 26, 2025 4:01 PM

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

**Cc:** Tara Raby <traby@johnsoncountytexas.org>

**Subject:** FY25 Q3 LEOSE Audit Letter Draft

Sheriff King,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**

Johnson County Auditor

P: 817-556-6305

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



## JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

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

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

RE: Auditor's Report – FY25 Q3 Sheriff's Office LEOSE Account

### **Summary**

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

### **Background**

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

### **Scope**

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

## Objective

Compared any outstanding deposits and all un-cleared checks on the reconciliation reports, to the First Financial bank statements for April, May and June 2025.

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



---

**RE: FY25 Q3 AdValorem Audit Letter Draft**

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**From** Nelda K. Morris <Nelda@johnsoncountytexas.org>  
**Date** Wed 13-Aug-25 12:59 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:** Wednesday, August 13, 2025 11:19 AM  
**To:** Scott Porter <ScottP@johnsoncountytexas.org>  
**Cc:** Nelda K. Morris <Nelda@johnsoncountytexas.org>  
**Subject:** Fw: FY25 Q3 AdValorem Audit Letter Draft

Mr. Porter,

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

Thank you,

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**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Thursday, July 24, 2025 8:38 AM  
**To:** Scott Porter <ScottP@johnsoncountytexas.org>  
**Cc:** Nelda K. Morris <Nelda@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>  
**Subject:** FY25 Q3 AdValorem Audit Letter Draft

Mr. Porter,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**

Johnson County Auditor

P: 817-556-6305

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



JOHNSON COUNTY AUDITOR  
JOHNSON COUNTY COURTHOUSE  
#2 N. MAIN  
CLEBURNE, TEXAS 76033  
Telephone (817) 556-6305 - Fax (817) 556-6075

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

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

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

RE: Auditor's Report - FY25 Q3 Tax Office Ad Valorem

Dear Mr. Porter,

### **Summary**

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

### **Background**

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

### **Scope**

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

## Objective

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

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



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**RE: FY25 Q3 Auto Audit Letter Draft**

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**From** Nelda K. Morris <Nelda@johnsoncountytexas.org>  
**Date** Thu 04-Sep-25 3:42 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:** Thursday, September 4, 2025 11:07 AM  
**To:** Scott Porter <ScottP@johnsoncountytexas.org>  
**Cc:** Nelda K. Morris <Nelda@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>  
**Subject:** FY25 Q3 Auto Audit Letter Draft

Mr. Porter,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

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

September 4<sup>th</sup>, 2025

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

RE: Auditor's Report – FY25 Q3 Tax Office Auto Registrations

Dear Mr. Porter,

### **Summary**

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

### **Background**

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

### **Scope**

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

## Objective

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

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



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**RE: FY25 Q3 Boat Audit Letter Draft**

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**From** Nelda K. Morris <Nelda@johnsoncountytexas.org>  
**Date** Tue 22-Jul-25 2:45 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, July 22, 2025 12:51 PM  
**To:** Scott Porter <ScottP@johnsoncountytexas.org>  
**Cc:** Nelda K. Morris <Nelda@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>  
**Subject:** FY25 Q3 Boat Audit Letter Draft

Mr. Porter,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

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



## JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

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

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

RE: Auditor's Report – FY25 Q3 Tax Office Boat Registration

Dear Mr. Porter,

### **Summary**

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

### **Background**

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

### **Scope**

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

**Objective:**

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

**Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



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**RE: FY25 Q3 Sales Tax Audit Letter Draft**

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**From** Nelda K. Morris <Nelda@johnsoncountytexas.org>

**Date** Thu 04-Sep-25 7:56 AM

**To** Audit-Letters <audit-letters@johnsoncountytexas.org>; Scott Porter <ScottP@johnsoncountytexas.org>

Good morning,

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:** Wednesday, September 3, 2025 3:47 PM

**To:** Scott Porter <ScottP@johnsoncountytexas.org>

**Cc:** Nelda K. Morris <Nelda@johnsoncountytexas.org>

**Subject:** FY25 Q3 Sales Tax Audit Letter Draft

Mr. Porter,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

SW

**Steve Watson**

Johnson County Auditor

P: 817-556-6305

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



## JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

August 27<sup>th</sup>, 2025

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

RE: Auditor's Report – FY25 Q3 Tax Office Sales Tax on Registrations

Dear Mr. Porter,

### **Summary**

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

### **Background**

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

### **Scope**

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

## Objective

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

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



Outlook

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**RE: FY25 Q3 Audit Letter Draft**

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**From** Kathy Blackwell <KathyB@johnsoncountytexas.org>  
**Date** Thu 04-Sep-25 1:23 PM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>

Agree.....we have changed our procedures to make sure these things don't happen again.

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Thursday, September 4, 2025 11:02 AM  
**To:** Kathy Blackwell <KathyB@johnsoncountytexas.org>  
**Cc:** Melinda Horn <mhorn@johnsoncountytexas.org>  
**Subject:** FY25 Q3 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

August 28<sup>th</sup>, 2025

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

RE: Auditor's Report – FY25 Q3 Treasurer's Office

Dear Ms. Blackwell,

### **Summary**

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

### **Background**

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

### **Scope**

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

## Objective

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

## Observation

1. Constable Two's April 1<sup>st</sup>, deposit was not posted to the general ledger until May 8<sup>th</sup>, 2025.
2. County Clerk's April 24<sup>th</sup>, deposit was not posted to the general ledger until May 8<sup>th</sup>, 2025.

## 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