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**RE: FY25 STOP Audit Letter Draft**

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**From**

**Date** Thu 25-Sep-25 3:15 PM

**To** Audit-Letters ·

**Cc**

Steve Watson,

I approve this letter.

Thank you and your staff for this years audit. I believe it will continue to improve since the move to the new location is officially complete.

Thank you,

Commander S.T.O.P. Special Crimes Unit

**From:** Audit-Letters

**Sent:** Thursday, September 25, 2025 8:56 AM

**To:**

**Cc:**

**Subject:** FY25 STOP Audit Letter Draft

Commander

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

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## JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

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Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

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

STOP Special Crimes Unit  
Johnson County  
Cleburne, Texas 76033

Dear Commander

RE: Auditor's Report – FY25 Annual STOP Inventory

### **Summary**

In accordance with Chapter 115 of the Local Government Code, on January 19th, 2023, we completed a cash count and the regular yearly audit procedures for the STOP Special Crimes Unit for fiscal year 2025. To accomplish the cash count, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, completing the cash log and reconciling the cash on hand to the confidential funds report. We also selected files at random to track confidential funds expenditures and compared the funds used to the case file reports.

### **Background**

The Johnson County STOP Special Crimes Unit evidence/property room is the repository for property acquired and held by the STOP Special Crimes Unit during the course of investigations. Therefore, policy and procedure should be in place and practiced ensuring this task is done with the utmost accuracy.

### **Scope**

Our review was limited to the examination of the STOP office's records through the Quetel & RMS software systems, for the year 2025. The scope of this audit included an examination of internal controls, physical inventory of randomly selected property items, orders of destruction, and a focus on seized property of search warrant returns (SWR). The original inventory system,

Quetel, contains 939 items on record for this audit period, and the current system, RMS OSSI had a total of 5,735 items as of report date 09/15/2025. This is a snapshot of the property room environment at the time of this audit. Our objectives for this audit were:

## **Objective**

1. To evaluate compliance with state law and the policies and procedures of Johnson County and the STOP Special Crimes Unit.
2. To determine whether all property and evidence was stored safely and adequately safeguarded from loss, fraud, or other mishandling.
3. To ascertain whether complete and accurate records of all property and evidence were maintained, including chain of custody documentation.
4. To ascertain whether internal controls were in place and practiced as policy required.

## **Physical Inventory**

In preparation for this audit, the auditors obtained and reviewed reports prepared by and furnished by STOP Special Crimes Unit out of both Quetel and RMS OSSI software. The reports provide information on property that should be stored in the property room. Auditors also obtained and reviewed information independent of anything originating at the STOP Special Crimes Unit which included Certificates of Seizure, Motions of Destruction of firearms and Search Warrant Returns.

Between September 15<sup>th</sup>, and September 19<sup>th</sup>, 2025, the auditors verified a total of 3,718 items at STOP Special Crimes Unit. Case dates ranged from 2007 to 2025. Most of the items were in the location listed under the case and or had accompanying change of custody case notes that had signature documentation to verify custody. Auditors verified 897 items out of Quetel (93.6%), and 2,821 items out of RMS OSSI for a total of 49.2% of inventory.

Sorted by class:

### **Jewelry**

1. RMS OSSI item at 100% verification of current location

### **Firearms & Ammunition**

2. Quetel & RMS OSSI items at 100% verification of current location

### **Currency (Certificate of Seizure)**

3. Quetel & RMS OSSI items at 100% verification of current location

### **All Other Class Codes**

4. A. Quetel at 100% verification of current location  
B. RMS OSSI 10% of verification of current location

## **Orders of Destruction or Release**

There were no Orders of Destruction from the RMS OSSI report for this audit. All remaining

cases with guns and ammunition are awaiting trials.

### **Certificate of Seizure**

There were nine certificates of seizures deposited for 2025 to verify. The total funds of \$38,623 seized by STOP Special Crimes Unit were deposited into the Seizure account with the Johnson County Treasurer's Office.

### **Search Warrant Returns**

From November 2024 to September 2025 there were 17 search warrant returns to be verified

### **Observations/Recommendations**

1. Inventory locations were not updated on all items; continue updating the system to reflect the correct inventoried locations
2. Various items had damage to packaging and/or labels that were illegible; continue repackaging and/or relabeling damaged items
3. Continue reviewing the RMS and Quetel system reports for accuracy

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

Sincerely,



Steve Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager