AGENDA ITEM
CA11

AGENDA PLACEMENT FORM

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

Date: 07/16/2026

Meeting Date: 07/27/2026

Submitted By: Steve Watson

Department: County Auditor

Signature of Elected Official/Department Head:

Court Decision:
This section to be completed by County Judge's Office

Johnson County ★ ACKNOWLEDGED ★ Commissioners Court

7.27.2026

Description:

Acknowledge the FY26 Q2 Audit Reports
for the attched list of Accounts:

(May attach additional sheets if necessary)

Person to Present: Steve Watson

(Presenter must be present for the item unless the item is on the Consent Agenda)

Supporting Documentation: (check one) ☑ PUBLIC ☐ CONFIDENTIAL

(PUBLIC documentation may be made available to the public prior to the Meeting)

Estimated Length of Presentation: N/A minutes

Session Requested: (check one)

☐ Action Item ☑ Consent ☐ Workshop ☐ Executive ☐ Other _____

Check All Departments That Have Been Notified:

☐ County Attorney ☐ IT ☐ Purchasing ☑ Auditor

☐ Personnel ☐ Public Works ☐ Facilities Management

Other Department/Official (list) _____

Please List All External Persons Who Need a Copy of Signed Documents In Your Submission Email

Approved in CC on 9/11/2023

AGENDA PLACEMENT FORM

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

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

Outlook

RE: FY26 Q2 Audit Letter Draft

From Diane Crowe <dcrowe@johnsoncountytx.org>
Date Thu 25-Jun-26 7:27 AM
To Audit-Letters <audit-letters@johnsoncountytx.org>
Cc Angela Bowman <abowman@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>

Good morning,

I agree with the findings in the audit letter.

Thank you.

Diane Crowe

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Wednesday, June 24, 2026 3:27 PM
To: Diane Crowe <dcrowe@johnsoncountytx.org>
Cc: Angela Bowman <abowman@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q2 Audit Letter Draft

Ms. Crowe,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305
E: swatson@johnsoncountytx.org

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

June 24, 2026

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

RE: Auditor's Report – FY26 Q2 CSCD Adult Probation

Dear Ms. Crowe,

Summary

In accordance with Local Government Code, Sections 112 and 115, the Auditor's Office performed a review of the Community Supervision Correction Departments (CSCD), Correction Software Solutions (CSS) Bank Reconciliation, Receipt Reports and the Certified Payment Credit Card processor as well as the new CSS Credit Card reports for the period ending March 2026.

Background

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

Scope

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

Objective

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

Findings

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

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

Sincerely,

Steven Watson
Johnson County Auditor

cc: Carter Staats, Internal Auditor
cc: Kathy Rice, Audit Manager

Outlook

Re: FY26 Q2 Hamm Creek Park Audit Letter Draft

From Rick Bailey <rickb@johnsoncountytx.org>
Date Thu 11-Jun-26 3:35 PM
To Audit-Letters <audit-letters@johnsoncountytx.org>
Cc Keli Pack <kpack@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>

As expected. Thank you.

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Thursday, June 11, 2026 3:16 PM
To: Rick Bailey <rickb@johnsoncountytx.org>
Cc: Keli Pack <kpack@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q2 Hamm Creek Park Audit Letter Draft

Commissioner Bailey,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305
E: swatson@johnsoncountytx.org

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

June 11th, 2026

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

RE: Auditor's Report – FY26 Q2 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 ending March 31st, 2026.

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.

Opinion

None at this time.

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: Carter Staats, Internal Auditor
cc: Kathy Rice, Audit Manager

Outlook

RE: FY26 Q2 Constable 1 Audit Letter Draft

From Matt Wylie <mwylie@johnsoncountytx.org>
Date Fri 17-Apr-26 2:33 PM
To Audit-Letters <audit-letters@johnsoncountytx.org>
Cc Julie Cordell <jcordell@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>

Thank you, and Approve

Matt Wylie
Constable Precinct One
Johnson County
3390 FM. 1434
Cleburne, TX 76033
817-556-6163

Civil Paper Lookup
Current Sales
Constable Pct.1 Website
Johnson County Constable Fees
Johnson County Precinct Address Lookup - Searchable Map

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From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Friday, April 17, 2026 2:30 PM
To: Matt Wylie <mwylie@johnsoncountytx.org>

Cc: Julie Cordell <jcordell@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q2 Constable 1 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@johnsoncountytx.org

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

April 17, 2026

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

RE: Auditor's Report – FY26 Q2 Constable Precinct One

Dear Constable Wylie,

Summary

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Constable Precinct One for the time period ending March 31st 2026.

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 NetSuite 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: Carter Staats, Internal Auditor
cc: Kathy Rice, Audit Manager

Outlook

Re: FY26 Q2 Constable 2 Audit Letter Draft

From Adam S. Crawford <AdamC@johnsoncountytx.org>
Date Fri 17-Apr-26 12:47 PM
To Audit-Letters <audit-letters@johnsoncountytx.org>
Cc Melyn M. Thompson <Melyn@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>

Agreed

Stay Safe,

Adam S. Crawford
Texas Constable
Serving the People of Precinct 2
Johnson County, Texas

Burleson Sub-Courthouse
247 Elk Drive, Room 209
Burleson, Texas 76028-5645
Office (817) 202-2967
Johnson County Website, Constable Pct. Two
Johnson County Civil Paper Status Search
Johnson County Constable Fees
Johnson County Precinct Address Lookup - Searchable Map

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Friday, April 17, 2026 7:05 AM
To: Adam S. Crawford <AdamC@johnsoncountytx.org>
Cc: Melyn M. Thompson <Melyn@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q2 Constable 2 Audit Letter Draft

Constable Crawford,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305
E: swatson@johnsoncountytx.org

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

April 14, 2026

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

RE: Auditor's Report – FY26 Q2 Constable Precinct Two

Dear Constable Crawford,

Summary

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Constable Precinct Two for the time period ending March 31st 2026.

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 NetSuite 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.

Opinions

None at this time.

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

Sincerely,

Steven Watson
Johnson County Auditor

cc: Carter Staats, Internal Auditor
cc: Kathy Rice, Audit Manager

Outlook

RE: FY26 Q2 Constable 3 Audit Letter Draft

From Steven C. Williams <Steven.Williams@johnsoncountytx.org>
Date Wed 15-Apr-26 7:32 AM
To Audit-Letters <audit-letters@johnsoncountytx.org>
Cc Jennifer Cagle <jcagle@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>

Sounds good. Thanks.

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Wednesday, April 15, 2026 7:03 AM
To: Steven C. Williams <Steven.Williams@johnsoncountytx.org>
Cc: Jennifer Cagle <jcagle@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q2 Constable 3 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@johnsoncountytx.org

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

April 10, 2026

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

RE: Auditor's Report – FY26 Q2 Constable Precinct Three

Dear Constable Williams,

Summary

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Constable Precinct One for the time period ending March 31st 2026.

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 and NetSuite 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.

Opinions

None at this time.

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

Sincerely,

Steven Watson
Johnson County Auditor

cc: Carter Staats, Internal Auditor
cc: Kathy Rice, Audit Manager

Outlook

RE: FY26 Q2 Constable 4 Audit Letter Draft

From Troy L. Fuller <troy@johnsoncountytx.org>
Date Thu 16-Apr-26 3:32 PM
To Audit-Letters <audit-letters@johnsoncountytx.org>

I am in agreement with the no exceptions finding provided by the auditors office for FY26 Q2 Constable 4 Audit Letter. 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@johnsoncountytx.org>
Sent: Wednesday, April 15, 2026 6:58 AM
To: Troy L. Fuller <troy@johnsoncountytx.org>
Cc: Brenda Tucker <btucker@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q2 Constable 4 Audit Letter Draft

Constable Fuller,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305
E: swatson@johnsoncountytx.org

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

April 9, 2026

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

RE: Auditor's Report – FY26 Q2 Constable Precinct Four

Dear Constable Fuller,

Summary

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Constable Precinct Four for the time period ending March 31st 2026.

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 NetSuite 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.

Opinions

None at this time.

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

Sincerely,



Steven Watson
Johnson County Auditor

cc: Carter Staats, Internal Auditor
cc: Kathy Rice, Audit Manager

Outlook

RE: FY26 Q2 CA Hot Check Collections Audit Letter Draft

From Bill Moore <BillM@johnsoncountytx.org>
Date Mon 04-May-26 8:33 AM
To Audit-Letters <audit-letters@johnsoncountytx.org>
Cc Amy Grizzard <amyg@johnsoncountytx.org>; Susan Rossee <srossee@johnsoncountytx.org>

Approved

Thanks,

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

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From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Monday, May 4, 2026 8:29 AM
To: Bill Moore <BillM@johnsoncountytx.org>
Cc: Amy Grizzard <amyg@johnsoncountytx.org>; Susan Rossee <srossee@johnsoncountytx.org>
Subject: FY26 Q2 CA Hot Check 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@johnsoncountytx.org

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

April 30, 2026

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

RE: Auditor's Report – FY26 Q2 County Attorney Hot Check Collections

Dear Mr. Moore,

Summary

In accordance with Chapter 115 of the Local Government Code, we reviewed the County Attorney Hot Check Collection account and the County Attorney/District Attorney Deposit and Trust for the quarter ending March 31, 2026.

Background

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

Scope

To complete the regular audit procedures for the County Attorney's Hot Check Collection account and the County Attorney/District Attorney Deposit and Trust for the months of January, February and March 2026.

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

Outlook

RE: FY26 Q2 DA Hot Check Collections Audit Letter Draft

From Timothy Good <tgood@johnsoncountytx.org>
Date Tue 26-May-26 4:40 PM
To Audit-Letters <audit-letters@johnsoncountytx.org>
Cc Teresa Heath <theath@johnsoncountytx.org>

Approved.

Sincerely,

DISTRICT ATTORNEY
Johnson and Somervell



TIMOTHY M. GOOD

BOARD CERTIFIED

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@johnsoncountytx.org>
Sent: Wednesday, May 20, 2026 10:52 AM
To: Timothy Good <tgood@johnsoncountytx.org>
Cc: Teresa Heath <theath@johnsoncountytx.org>
Subject: Fw: FY26 Q2 DA Hot Check Collections Audit Letter Draft

Mr. Good,

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

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Monday, May 4, 2026 8:31 AM
To: Timothy Good <tgood@johnsoncountytx.org>
Cc: Teresa Heath <theath@johnsoncountytx.org>; Susan Rossee <srossee@johnsoncountytx.org>
Subject: FY26 Q2 DA Hot Check 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@johnsoncountytx.org

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

April 30th, 2026

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

RE: Auditor's Report – FY26 Q2 District Attorney Hot Check Collections

Dear Mr. Good,

Summary

In accordance with Chapter 115 of the Local Government Code, we reviewed the District Attorney Hot Check Collection Account for the quarter ending Mach 31, 2026.

Background

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

Scope

To complete the regular audit procedures for the District Attorney's Hot Check Collection account for the months of January, February and March 2026.

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

Outlook

RE: FY26 Q2 CC Bonds Audit Letter Draft

From April Long <along@johnsoncountytx.org>
Date Thu 28-May-26 3:53 PM
To Audit-Letters <audit-letters@johnsoncountytx.org>
Cc Sarah George <sgeorge@johnsoncountytx.org>

Received and reviewed. Thank you for your time.

Thank you,

April Long

Johnson County Clerk
817-556-6323 *"One act of kindness will inspire another."*

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Thursday, May 28, 2026 7:08 AM
To: April Long <along@johnsoncountytx.org>
Cc: Sarah George <sgeorge@johnsoncountytx.org>
Subject: FY26 Q2 CC 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@johnsoncountytx.org

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

May 14th, 2026

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

RE: Auditor's Report – FY 26 Q2 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 for period ending March 2026.

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 current period.

Objective

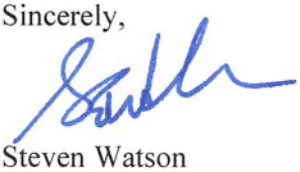
1. To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the receipt journal from Odyssey matched the monthly worksheet log of fees received.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

Outlook

RE: FY26 Q2 CC Court Audit Letter Draft

From April Long <along@johnsoncountytx.org>
Date Thu 28-May-26 3:53 PM
To Audit-Letters <audit-letters@johnsoncountytx.org>
Cc Sarah George <sgeorge@johnsoncountytx.org>

Received and reviewed. Thank you for your time.

Thank you,



April Long

Johnson County Clerk
817-556-6323 *"One act of kindness will inspire another."*

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Thursday, May 28, 2026 8:28 AM
To: April Long <along@johnsoncountytx.org>
Cc: Sarah George <sgeorge@johnsoncountytx.org>
Subject: FY26 Q2 CC Court 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@johnsoncountytx.org

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

May 28th, 2026

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

RE: Auditor's Report – FY26 Q2 County Clerk Court'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 Court's Filing Fees for the period ending March 2026.

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 this period.

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: Kathy Rice, Audit Manager

Outlook

RE: FY26 Q2 CC Recording Audit Letter Draft

From April Long <along@johnsoncountytx.org>
Date Wed 03-Jun-26 12:06 PM
To Audit-Letters <audit-letters@johnsoncountytx.org>
Cc Sarah George <sgeorge@johnsoncountytx.org>

Received and reviewed. Thank you for your time.

Thank you,

April Long

Johnson County Clerk
817-556-6323 *"One act of kindness will inspire another."*

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Wednesday, June 3, 2026 7:36 AM
To: April Long <along@johnsoncountytx.org>
Cc: Sarah George <sgeorge@johnsoncountytx.org>
Subject: FY26 Q2 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
E: swatson@johnsoncountytx.org

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

June 3rd, 2026

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

RE: Auditor's Report – FY 26 Q2 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 for the period ending March 2026.

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 this period.

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: Kathy Rice, Audit Manager

Outlook

Re: FY26 Q2 CC Registry Audit Letter Draft

From April Long <along@johnsoncountytx.org>
Date Thu 04-Jun-26 12:35 PM
To Audit-Letters <audit-letters@johnsoncountytx.org>
Cc Sarah George <sgeorge@johnsoncountytx.org>

Received and reviewed. Thank you for your time.

Sent via the Samsung Galaxy S25 Ultra, an AT&T 5G smartphone
Get Outlook for Android

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Thursday, June 4, 2026 11:11:24 AM
To: April Long <along@johnsoncountytx.org>
Cc: Sarah George <sgeorge@johnsoncountytx.org>
Subject: FY26 Q2 CC 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@johnsoncountytx.org

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

June 4th, 2026

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

RE: Auditor's Report – FY 26 Q2 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 October through March 2026.

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 this period.

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: Kathy Rice, Audit Manager

Outlook

RE: FY26 Q2 Audit Letter Draft

From Jennifer VanderLaan <JenniferV@johnsoncountytx.org>
Date Mon 11-May-26 7:19 AM
To Audit-Letters <audit-letters@johnsoncountytx.org>
Cc Julie Edmiston <jedmiston@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>

Looks great, thank you.

Jennifer VanderLaan
Director, Certified Floodplain Manager
Johnson County Development Services
817-556-6380

* Please make sure to access the most recent documents for this department at https://www.johnsoncountytx.org/departments/development-services .
** Communication to or from this office shall not be construed to confer contractual and/or vested rights prior to applications being filed with Johnson County Development Services.

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Friday, May 8, 2026 12:54 PM
To: Jennifer VanderLaan <JenniferV@johnsoncountytx.org>
Cc: Julie Edmiston <jedmiston@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q2 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@johnsoncountytx.org

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

May 5th, 2026

Ms. Jennifer Vanderlaan
Development Services
2 N. Mill St., Ste. 305
Cleburne, TX 76033

RE: Auditor's Report – FY26 Q2 Development Services

Dear Ms. Vanderlaan,

Summary

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the Development Services reports for the Second quarter, January through March 2026.

Background

The Development Services Office is responsible for all permitting in Johnson County. Development Services issues Development Permits for any new projects before construction begins in any unincorporated areas of Johnson County as part of the county's Floodplain Management responsibilities for FEMA. Issuing permits for On-Site Sewage Facilities as a representative for the Texas Commission for Environmental Quality, as well as inspections for non-compliant complaints, are also part of the responsibilities of Permitting. 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 July 10, 2017. Permitting also process applications for junkyards and slaughterhouses.

Scope

To complete the regular audit procedures for Development Services for the current quarter. We examined a sample of the Community Development systems Payment Posting reports,

comparing them to the Fee Officers quarterly totals worksheet, with the Innoprise GL transaction report. We reviewed the data to determine if proper internal controls are in place to ensure that there are no significant deficiencies.

Objective

1. Ensure compliance with statutory, regulatory, and Commissioners Court requirements
2. Evaluate internal controls
3. Verify the accuracy and completeness of reporting
4. Review controls over the safeguarding of assets

Criteria

This is what our fieldwork will be measured against.

1. Court approved fee schedule
2. LGC 112 deposit timing
3. Narrative supplied by Development Services

Opinion

There are no opinions at this time.

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,

Steve Watson
Johnson County Auditor

cc: Carter Staats, Internal Auditor
cc: Kathy Rice, Audit Manager

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

DEAN A. SULLIVAN
District Clerk

June 9, 2026

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

RE: Auditor's Report – FY26 Q2 District Clerk, Filing Fees

Dear Mr. Watson,

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

Best Regards,

Dean A. Sullivan

Dean A. Sullivan
District Clerk

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

May 12th 2026

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

RE: Auditor's Report – FY 26 Q2 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 January through March 2026.

Background

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

Scope

Our review was limited to the examination of the District Clerk's Filing Fees Account's Odyssey reports, disbursements, and bank reports for the quarter ended March 2026.

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 Netsuite 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.

Opinions

None at this time.

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

Sincerely,

Steven Watson
Johnson County Auditor

cc: Carter Staats, Internal Auditor
cc: Kathy Rice, Audit Manager

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

DEAN A. SULLIVAN
District Clerk

June 9, 2026

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

RE: Auditor's Report – FY26 Q2 District Clerk, Jury Fund

Dear Mr. Watson,

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

Best Regards,

Dean A. Sullivan

Dean A. Sullivan
District Clerk

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

May 14th, 2026

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

RE: Auditor's Report – FY 26 Q2 District Clerk's Jury Fund 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 Jury Fund from January through March 2026.

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 Jury Fund Account's Odyssey reports, disbursements, and bank reports for the quarter ended March 2026.

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 NetSuite 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.

Opinions

None at this time.

Sincerely,

Steven Watson
Johnson County Auditor

cc: Carter Staats, Internal Auditor
cc: Kathy Rice, Audit Manager

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

DEAN A. SULLIVAN
District Clerk

June 9, 2026

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

RE: Auditor's Report – FY26 Q2 District Clerk, Registry Account

Dear Mr. Watson,

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

Best Regards,

Dean A. Sullivan

Dean A. Sullivan
District Clerk

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

May 19, 2026

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

RE: Auditor's Report – FY 26 Q2 District Clerk's Registry Account

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 Registry of the Court in the period ending in March 2026.

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 Registry bank statements, disbursements, and Trust Owners account balances for the quarter ended March 2026.

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.

Opinions

None at this time

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: Carter Staats, Internal Auditor
cc: Kathy Rice, Audit Manager

Outlook

RE: Q2 Elections Audit Letter Draft

From Joy Adams <JoyceA@johnsoncountytx.org>
Date Tue 12-May-26 4:06 PM
To Audit-Letters <audit-letters@johnsoncountytx.org>
Cc Theresa Gonzalez <tgonzalez@johnsoncountytx.org>

Approved.

May we have Jennifer removed from the notification email? She is no longer here.

Kindest Regards,
Joy Adams
Johnson County Elections Administrator

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Tuesday, May 12, 2026 12:55 PM
To: Joy Adams <JoyceA@johnsoncountytx.org>
Cc: Jennifer Jackson <jjackson@johnsoncountytx.org>; Theresa Gonzalez <tgonzalez@johnsoncountytx.org>
Subject: Q2 Elections Audit Letter Draft

Ms. Adams,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305
E: swatson@johnsoncountytx.org

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

May 12th, 2026

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

RE: Auditor's Report – FY26 Q2 Elections

Dear Ms. Joy Adams,

Summary

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Elections Department for the time period ended March 2026.

Background

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

Scope

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

Objective

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

Findings

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

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

Sincerely,

Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager

Outlook

RE: FY26 Q2 Audit Letter Draft

From Brandy Wood <bwood@johnsoncountytx.org>
Date Mon 27-Apr-26 1:35 PM
To Audit-Letters <audit-letters@johnsoncountytx.org>; DeeAnn Strother <dstrother@johnsoncountytx.org>
Cc Carter Staats <cstaats@johnsoncountytx.org>

1 attachment (37 KB)
JP1 Audit Letter Draft Q2.docx;

Judge Strother approves.

Best Regards,

Brandy Wood
Chief Justice Court Clerk / Administrator, JP1
Certified Master Justice Court Clerk
Johnson County
226 Featherston Street
Cleburne, TX 76033

Phone: (817) 556-6032
Fax: (817) 556-6198

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Monday, April 27, 2026 1:34 PM
To: DeeAnn Strother <dstrother@johnsoncountytx.org>
Cc: Brandy Wood <bwood@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q2 Audit Letter Draft

Judge Strother,

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

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

April 21, 2026

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

Dear Judge Strother,

RE: Auditor's Report – FY26 Q2 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 March 31st 2026.

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.

Opinions

No opinions at this time.

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: Carter Staats, Internal Auditor
cc: Kathy Rice, Audit Manager

Outlook

RE: FY26 Q2 Audit Letter Draft

From Jeff Monk <JMonk@johnsoncountytx.org>
Date Mon 27-Apr-26 2:04 PM
To Audit-Letters <audit-letters@johnsoncountytx.org>
Cc Nikki Ashley <nashley@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>

I agree with the Audit Letter and Approve.

Judge Monk

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Monday, April 27, 2026 2:03 PM
To: Jeff Monk <JMonk@johnsoncountytx.org>
Cc: Nikki Ashley <nashley@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q2 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@johnsoncountytx.org

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

April 23, 2026

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

Dear Judge Monk,

RE: Auditor's Report – FY26 Q2 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 March 31st 2026.

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.

Opinions

None at this time.

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: Carter Staats, Internal Auditor
cc: Kathy Rice, Audit Manager

Outlook

Re: FY26 Q2 Audit Letter Draft

From Andrew Nolan <anolan@johnsoncountytx.org>
Date Fri 01-May-26 11:00 PM
To Audit-Letters <audit-letters@johnsoncountytx.org>

I concur.

Sent via the Samsung Galaxy S25 Ultra, an AT&T 5G smartphone
Get Outlook for Android

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Friday, May 1, 2026 3:02:39 PM
To: Andrew Nolan <anolan@johnsoncountytx.org>
Cc: Christina McClelland <cmcclelland@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q2 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@johnsoncountytx.org

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

April 28, 2026

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 – FY26 Q2 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 March 31st, 2026.

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.

Opinions

None at this time.

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: Carter Staats, Internal Auditor
cc: Kathy Rice, Audit Manager

Outlook

RE: FY26 Q2 Audit Letter Draft

From Robert Shaw <rsshaw@johnsoncountytx.org>
Date Mon 11-May-26 8:02 AM
To Audit-Letters <audit-letters@johnsoncountytx.org>
Cc Kathy M. Osier <kosier@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>

Approve Audit Letter. Thank you and your team for prompt reporting.

RSS

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Wednesday, May 6, 2026 2:05 PM
To: Robert Shaw <rsshaw@johnsoncountytx.org>
Cc: Kathy M. Osier <kosier@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q2 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@johnsoncountytx.org

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

April 30, 2026

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 – FY26 Q2 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 #4 office for the quarter ending March 31st, 2026.

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.

Opinions

None at this time.

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: Carter Staats, Internal Auditor
cc: Kathy Rice, Audit Manager

Outlook

Re: FY26 Q2 Audit Letter Draft

From Steve G. Gant <SteveG@johnsoncountytx.org>
Date Mon 15-Jun-26 4:02 PM
To Audit-Letters <audit-letters@johnsoncountytx.org>
Cc Ellen Peveto <epeveto@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>

I approve.

Thank you.

Get Outlook for iOS

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Monday, 15 June 2026 15:15:59
To: Steve G. Gant <SteveG@johnsoncountytx.org>
Cc: Ellen Peveto <epeveto@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q2 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@johnsoncountytx.org

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

June 15th, 2026

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

RE: Auditor's Report – FY26 Q2 Juvenile Probation

Dear Mr. Gant,

Summary

In accordance with Chapter 115 of the Local Government Code, the Auditor's Office completed the regular quarterly audit procedures for the Juvenile Services Department for the time period ending March 2026.

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,

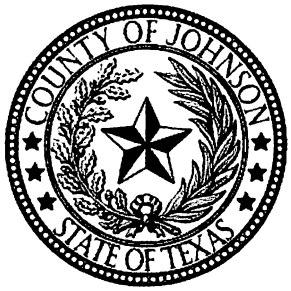
Steven Watson
Johnson County Auditor

cc: Carter Staats, Internal Auditor
cc: Kathy Rice, Audit Manager

MADISON HOFFMAN
PERSONNEL CLERK
MAIN (817) 556-6350

DARLA MEDFORD
BENEFITS COORDINATOR
(817) 556-6349

LACY BRUTON
BENEFITS COORDINATOR
(817) 556-6350



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

JOVELYN HERSICK
PAYROLL ADMINISTRATOR
(817) 556-6350

CHRIS BROOKS
WORKER'S COMP/
SAFETY COORDINATOR
(817) 556-6350

JOHNSON COUNTY

RANDY GILLESPIE
PERSONNEL DIRECTOR

June 25, 2026

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

RE: Auditor's Report – FY26 Q2 Payroll - General

Dear Mr. Watson,

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

Sincerely,

Randy Gillespie
Personnel Director

cc: Laura Baxter, Personnel Assistant

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

June 17th, 2026

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

RE: Auditor's Report – FY26 Q2 Payroll – General

Dear Mr. Gillespie,

Summary

In accordance with Local Government Code, Sections 112 and 115, the Auditor's Office performed a review of transactions in the NetSuite Payroll software for the Payroll Audit, for the period ending March 2026.

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 NetSuite software.

Scope

Our review was limited to the examination of the NetSuite 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 NetSuite to the processed bi-weekly payroll reports for accuracy. We ran payroll registers, vendor, and job change reports from NetSuite. 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 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: Carter Staats, Internal Auditor
cc: Kathy Rice, Audit Manager

Outlook

RE: FY26 Q2 Postage Audit Letter Draft

From Codey Sibley <csibley@johnsoncountytx.org>
Date Mon 11-May-26 4:35 PM
To Audit-Letters <audit-letters@johnsoncountytx.org>
Cc Brandy Ford <bford@johnsoncountytx.org>

Approved thank you.

Thanks,

Codey Sibley, CFM
Director, Facilities Management
Johnson County
411 Marti Dr
Cleburne, Texas 76033
Office: 817-202-4000 Ext. 3463

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Monday, May 11, 2026 3:22 PM
To: Codey Sibley <csibley@johnsoncountytx.org>
Cc: Brandy Ford <bford@johnsoncountytx.org>
Subject: FY26 Q2 Postage Audit Letter Draft

Mr. Sibley,

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

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

May 11th, 2026

Cody Sibley
Director Facilities Management
Johnson County
411 Marti Drive
Cleburne, Texas 76033

Dear Mr. Sibley,

RE: Auditor's Report – FY26 Q2 Postage Audit

Summary

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Johnson County Postage for the time period ending March 2026.

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: Kathy Rice, Audit Manager

Outlook

Re: FY26 Q2 SO ESCROW Audit Letter Draft

From Ben Arriola <BenA@johnsoncountytx.org>
Date Wed 20-May-26 9:33 AM
To Audit-Letters <audit-letters@johnsoncountytx.org>
Cc Tara Raby <traby@johnsoncountytx.org>

Approved. My apologies.

Get Outlook for iOS

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Wednesday, May 20, 2026 9:14:17 AM
To: Ben Arriola <BenA@johnsoncountytx.org>
Cc: Tara Raby <traby@johnsoncountytx.org>
Subject: Fw: FY26 Q2 SO ESCROW Audit Letter Draft

Captain Arriola,

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

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Wednesday, May 6, 2026 2:00 PM
To: Ben Arriola <BenA@johnsoncountytx.org>
Cc: Tara Raby <traby@johnsoncountytx.org>; Susan Rossee <srossee@johnsoncountytx.org>
Subject: FY26 Q2 SO ESCROW Audit Letter Draft

Captain Arriola,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305
E: swatson@johnsoncountytx.org

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

May 6th, 2026

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

RE: Auditor's Report – FY26 Q2 Sheriff's Office Escrow Account

Dear Captain Arriola,

Summary

In accordance with Local Government Code Section 115, the Auditor's Office performed a review of the Sheriff's Office Escrow Account for the period ending March 31, 2026.

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 Mach 2026. To accomplish the audit, we examined bank reconciliations and supporting documents; reviewed Odyssey receipts and related procedures; and verified that funds collected had been accurately and timely disbursed.

Objective

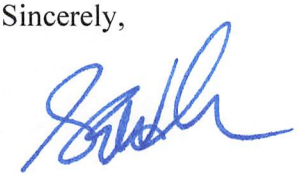
Compared bank reconciliations and supporting documents, and Odyssey receipts and related procedures were reviewed. All outstanding deposits and any un-cleared checks on the reconciliation reports were compared to the deposit reports, and to the First Financial bank statements for each month from January, February and March 2026.

Findings

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

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

Sincerely,



Steven Watson
Johnson County Auditor

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

Outlook

Re: FY26 Q2 Inmate Commissary Audit Letter Draft

From Ben Arriola <BenA@johnsoncountytx.org>
Date Wed 17-Jun-26 3:56 PM
To Audit-Letters <audit-letters@johnsoncountytx.org>

Approved. Thank You.

Get Outlook for iOS

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Wednesday, 17 June 2026 15:41:39
To: Ben Arriola <BenA@johnsoncountytx.org>
Cc: Tara Raby <traby@johnsoncountytx.org>; Susan Rossee <srossee@johnsoncountytx.org>
Subject: FY26 Q2 Inmate Commissary Audit Letter Draft

Captain Arriola,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305
E: swatson@johnsoncountytx.org

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

May 26, 2026

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

RE: Auditor's Report – FY26 Q2 Sheriff's Office Commissary

Dear Captain Ben Arriola,

Summary

In accordance with Local Government Code, Section 351.0415, "Commissary Operation by Sheriff or Private Vendor", the Auditor's Office performed a review of the Inmate Commissary Account for the Second Quarter Fiscal Year 2026.

Background

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

Scope

To complete the regular audit procedures for the Inmate Commissary account for the months of January, February and March 2026.

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

Outlook

Re: FY26 Q2 Inmate Trust Audit Letter Draft

From Ben Arriola <BenA@johnsoncountytx.org>
Date Wed 17-Jun-26 3:56 PM
To Audit-Letters <audit-letters@johnsoncountytx.org>

Approved. Thank You.

Get Outlook for iOS

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Wednesday, 17 June 2026 15:40:14
To: Ben Arriola <BenA@johnsoncountytx.org>
Cc: Tara Raby <traby@johnsoncountytx.org>; Susan Rossee <srossee@johnsoncountytx.org>
Subject: FY26 Q2 Inmate Trust Audit Letter Draft

Captain Arriola,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305
E: swatson@johnsoncountytx.org

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

May 26, 2026

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

RE: Auditor's Report – FY26 Q2 Sheriff's Office Inmate Trust Acct.

Dear Captain Ben Arriola,

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 2026, including months January, February and March 2026.

Background

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

Scope

To complete the regular audit procedures for the Inmate Trust account for the months of January, February and March 2026.

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

Outlook

Re: FY26 Q2 LEOSE Audit Letter Draft

From Ben Arriola <BenA@johnsoncountytx.org>
Date Wed 20-May-26 9:11 AM
To Audit-Letters <audit-letters@johnsoncountytx.org>

Approved. Thank You.

Get Outlook for iOS

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Wednesday, May 20, 2026 9:10:21 AM
To: Ben Arriola <BenA@johnsoncountytx.org>
Cc: Tara Raby <traby@johnsoncountytx.org>
Subject: FY26 Q2 LEOSE Audit Letter Draft

Captain Arriola,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305
E: swatson@johnsoncountytx.org

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

May 19th, 2026

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

RE: Auditor's Report – FY26 Q2 Sheriff's Office LEOSE Account

Summary

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

Background

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

Scope

This engagement examined the January, February and March 2026 LEOSE accounts, bank reconciliations and supporting documents. We reviewed related procedures, to verify that funds received had been accurately and timely disbursed.

Objective

Compared any outstanding deposits and all un-cleared checks on the reconciliation reports, to the First Financial bank statements for January, February and March 2026.

Findings

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

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

Sincerely,



Steven Watson
Johnson County Auditor

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

Outlook

Re: FY26 Q2 AdValorem Audit Letter Draft

From Nelda K. Morris <Nelda@johnsoncountytx.org>
Date Tue 16-Jun-26 2:10 PM
To Audit-Letters <audit-letters@johnsoncountytx.org>

Good afternoon,

Scott & I have reviewed.
This all looks good

Thank you
Nelda K. Morris
Chief Deputy

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Monday, June 15, 2026 3:13 PM
To: Scott Porter <ScottP@johnsoncountytx.org>
Cc: Nelda K. Morris <Nelda@johnsoncountytx.org>; Ricardo Ocegueda <rocegueda@johnsoncountytx.org>
Subject: FY26 Q2 AdValorem Audit Letter Draft

Mr. Porter,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305
E: swatson@johnsoncountytx.org

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

June 15th, 2026

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

RE: Auditor's Report - FY26 Q2 Tax Office Ad Valorem

Dear Mr. Porter,

Summary

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the Ad Valorem account files, for the quarter ending March 2026.

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

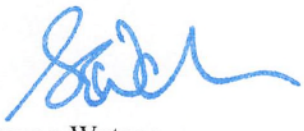
To accomplish this audit, we examined the Spindle Transaction reconciliation reports, and daily deposit slips, to the bank statement for this period. We ensured that funds collected on the deposit reports matched the monthly SMIGL report.

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: Ricardo Ocegueda, Senior Internal Auditor
cc: Kathy Rice, Audit Manager

Outlook

RE: FY26 Q2 Auto Audit Letter Draft

From Nelda K. Morris <Nelda@johnsoncountytx.org>
Date Mon 29-Jun-26 11:55 AM
To Audit-Letters <audit-letters@johnsoncountytx.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@johnsoncountytx.org>
Sent: Monday, June 29, 2026 11:15 AM
To: Scott Porter <ScottP@johnsoncountytx.org>
Cc: Nelda K. Morris <Nelda@johnsoncountytx.org>
Subject: Fw: FY26 Q2 Auto Audit Letter Draft

Mr. Porter,

This is just a friendly reminder to review the attached audit letter draft, and reply with your approval if you agree.

Thank you

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Thursday, June 18, 2026 2:18 PM
To: Scott Porter <ScottP@johnsoncountytx.org>
Cc: Nelda K. Morris <Nelda@johnsoncountytx.org>
Subject: FY26 Q2 Auto Audit Letter Draft

Mr. Porter,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson

Johnson County Auditor

P: 817-556-6305

E: swatson@johnsoncountytx.org

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

June 18th, 2026

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

RE: Auditor's Report – FY26 Q2 Tax Office Auto Registrations

Dear Mr. Porter,

Summary

In accordance with Local Government Code, Sections 112 and 115, the Auditor's Office performed a review of the Quickbooks (QB) reconciliations of the Auto Registrations bank account for the quarter ending December 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: Ricardo Ocegueda, Senior Internal Auditor
cc: Kathy Rice, Audit Manager

Outlook

RE: FY26 Q2 Boat Audit Letter Draft

From Nelda K. Morris <Nelda@johnsoncountytx.org>
Date Thu 11-Jun-26 12:37 PM
To Audit-Letters <audit-letters@johnsoncountytx.org>

Good morning,

Scott & I have review this.
It all looks good.

Thank you.

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

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Wednesday, June 10, 2026 10:29 AM
To: Scott Porter <ScottP@johnsoncountytx.org>
Cc: Nelda K. Morris <Nelda@johnsoncountytx.org>; Ricardo Ocegueda <rocegueda@johnsoncountytx.org>
Subject: FY26 Q2 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@johnsoncountytx.org

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

June 10th, 2026

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

RE: Auditor's Report – FY26 Q2 Tax Office Boat Registration

Dear Mr. Porter,

Summary

In accordance with Local Government Code, Sections 112 and 115, the Auditor's Office performed a review of the Quickbooks (QB) reconciliations for the Boat Registrations bank account for the quarter ending March 2026.

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.

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

Sincerely,

Steven Watson
Johnson County Auditor

cc: Ricardo Ocegueda, Senior Internal Auditor
cc: Kathy Rice, Audit Manager

Outlook

RE: FY26 Q2 Sales Tax Audit Letter Draft

From Nelda K. Morris <Nelda@johnsoncountytx.org>
Date Tue 09-Jun-26 4:36 PM
To Audit-Letters <audit-letters@johnsoncountytx.org>

Good afternoon,

Scott & I have review.
This all looks good.

Thank you.

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

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Tuesday, June 9, 2026 10:22 AM
To: Scott Porter <ScottP@johnsoncountytx.org>
Cc: Nelda K. Morris <Nelda@johnsoncountytx.org>; Ricardo Ocegueda <rocegueda@johnsoncountytx.org>
Subject: FY26 Q2 Sales Tax Audit Letter Draft

Mr. Porter,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305
E: swatson@johnsoncountytx.org

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

June 9th, 2026

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

RE: Auditor's Report – FY26 Q2 Tax Office Sales Tax on Registrations

Dear Mr. Porter,

Summary

In accordance with Local Government Code, Sections 112 and 115, the Auditor's Office performed a review of the QuickBooks (QB) reconciliations of the Sales Taxes bank account for the quarter ending March 2026.

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: Ricardo Ocegueda, Senior Internal Auditor
cc: Kathy Rice, Audit Manager

Outlook

RE: FY26 Q2 Audit Letter Draft

From Kathy Blackwell <KathyB@johnsoncountytx.org>
Date Thu 04-Jun-26 1:11 PM
To Audit-Letters <audit-letters@johnsoncountytx.org>

Agree…..

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Thursday, June 4, 2026 12:31 PM
To: Kathy Blackwell <KathyB@johnsoncountytx.org>
Cc: Melinda Horn <mhorn@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q2 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@johnsoncountytx.org

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

June 1st, 2026

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

RE: Auditor's Report – FY26 Q2 Treasurer's Office

Dear Ms. Blackwell,

Summary

In accordance with Chapter 115 of the Local Government Code, the Auditor's Office completed the regular quarterly audit procedures for the Treasurer's Office for the period ending March 31st, 2026.

Background

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

Scope

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

Objective

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

Findings

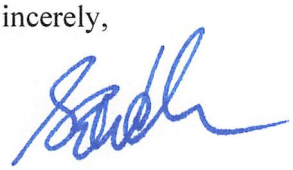
There were no exceptions that would lead us to conclude that the balances and collections of the office for this period were not, in all material respects, appropriately charged, remitted and reported.

Opinions

None at this time.

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

Sincerely,



Steven Watson
Johnson County Auditor

cc: Carter Staats, Internal Auditor
cc: Kathy Rice, Audit Manager