AGENDA ITEM
CA12

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

(May attach additional sheets if necessary)

Person to Present: Steve Watson

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

Supporting Documentation: (check one) ☑ PUBLIC ☐ CONFIDENTIAL

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

Estimated Length of Presentation: N/A minutes

Session Requested: (check one)

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

Check All Departments That Have Been Notified:

☐ County Attorney ☐ IT ☐ Purchasing ☑ Auditor

☐ Personnel ☐ Public Works ☐ Facilities Management

Other Department/Official (list) _____

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

Approved in CC on 9/11/2023

AGENDA PLACEMENT FORM

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

Cash Counts Completed

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

Outlook

RE: FY26 Q3 Cash Count Audit Letter Draft

From Diane Crowe <dcrowe@johnsoncountytx.org>
Date Tue 16-Jun-26 8:58 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 this letter.

Thank you.

Diane Crowe

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Tuesday, June 16, 2026 8:38 AM
To: Diane Crowe <dcrowe@johnsoncountytx.org>
Cc: Angela Bowman <abowman@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q3 Cash Count Audit Letter Draft

Ms. Crowe,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305
E: swatson@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 16, 2026

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

RE: Auditor's Report – FY26 Q3 Cash Count of CSCD Adult Probation

Dear Ms. Crowe,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Community Supervision Corrections Department (CSCD) tills as of June 15th, 2026. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, completing the cash log and reconciling the cash on hand to the receipt report.

Background

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

Scope

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

Objective

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

Findings

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

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

Sincerely,

Steven Watson
Johnson County Auditor

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

Outlook

Re: FY26 Q3 Cash Count Audit Letter Draft

From Rick Bailey <rickb@johnsoncountytx.org>
Date Tue 09-Jun-26 8:13 AM
To Kathy Rice <krice@johnsoncountytx.org>
Cc Keli Pack <kpack@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>

Ok. As expected.

Thank you,
Rick

From: Kathy Rice <krice@johnsoncountytx.org>
Sent: Tuesday, June 9, 2026 7:55 AM
To: Rick Bailey <rickb@johnsoncountytx.org>
Cc: Keli Pack <kpack@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q3 Cash Count Audit Letter Draft

Commissioner Bailey,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305
E: swatson@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 Rick Baily
Commissioner, Precinct One
Johnson County
3390 FM 1434
Cleburne, Texas 76033

RE: Auditor's Report – FY26 Q3 Cash Count of Hamm Creek Park

Dear Commissioner Bailey,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of Hamm Creek Park's tills on June 4th, 2026. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciled cash on hand to the receipt report.

Scope

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

Objective

The objective of our review was to determine whether

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

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

Findings

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

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

Sincerely,

Steven Watson
Johnson County Auditor

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

Outlook

RE: FY26 Q3 Cash Count Audit Letter Draft

From Julie Cordell <jcordell@johnsoncountytx.org>
Date Tue 09-Jun-26 9:00 AM
To Audit-Letters <audit-letters@johnsoncountytx.org>; Matt Wylie <mwylie@johnsoncountytx.org>
Cc Carter Staats <cstaats@johnsoncountytx.org>

Thank you, and Approve

Julie Cordell

Office Manager
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: Tuesday, June 9, 2026 7:53 AM
To: Matt Wylie <mwylie@johnsoncountytx.org>
Cc: Julie Cordell <jcordell@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q3 Cash Count Audit Letter Draft

Constable Wylie,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305
E: swatson@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 Matt Wylie
Constable, Precinct One
Johnson County
3390 FM 1434
Cleburne, TX. 76033

RE: Auditor's Report – FY26 Q3 Cash Count of Constable One

Dear Constable Wylie,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Constable #1 Office till as of June 4th, 2026. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, completing the cash log and reconciling the cash on hand to the receipt report.

Background

The primary mission of the Johnson County Constable's Office, Precinct One, is to fulfill the duties and responsibilities established by the Texas Constitution and applicable statutes. This is accomplished by diligently delivering, executing, and returning all lawful process, warrants, and court orders as directed by the courts, while enforcing all relevant local, state, and federal laws with the highest standards of professionalism, integrity, and impartiality. The office specializes in the enforcement of civil law, including executing judgments in civil cases—such as evictions, divorces, child custody matters, and property disputes—conducting seizures and coordinating the sale of defendants' personal property to satisfy plaintiff judgments, and managing the sale of property seized for non-payment of taxes.

Scope

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

Objective

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

Findings

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

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

Sincerely,

Steven Watson
Johnson County Auditor

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

Outlook

Re: FY26 Q3 Audit Letter Draft

From Adam S. Crawford <AdamC@johnsoncountytx.org>
Date Fri 12-Jun-26 3:19 PM
To Audit-Letters <audit-letters@johnsoncountytx.org>
Cc Melyn M. Thompson <Melyn@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>

Approved.

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, June 12, 2026 7:13 AM
To: Adam S. Crawford <AdamC@johnsoncountytx.org>
Cc: Melyn M. Thompson <Melyn@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q3 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

June 11th, 2026

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

RE: Auditor's Report – FY26 Q3 Cash Count of Constable Precinct Two

Dear Constable Crawford,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Constable Precinct Two Office cash drawers as of June 11th, 2026. To accomplish the audit, the auditor, alongside the clerk, manually counted the cash on hand in the drawer, completing the cash log and reconciling the cash on hand to the receipt report.

Background

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

Scope

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

Objective

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

Findings

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

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

Sincerely,

Steven Watson
Johnson County Auditor

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

Outlook

Re: FY26 Q3 Cash Count - Constable 3

From Steven C. Williams <Steven.Williams@johnsoncountytx.org>
Date Tue 26-May-26 11:01 AM
To Audit-Letters <audit-letters@johnsoncountytx.org>
Cc Jennifer Cagle <jcagle@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>

Looks good to me.
Thanks

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Tuesday, May 26, 2026 10:56 AM
To: Steven C. Williams <Steven.Williams@johnsoncountytx.org>
Cc: Jennifer Cagle <jcagle@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q3 Cash Count - Constable 3

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

May 21, 2026

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

RE: Auditor's Report – FY26 Q3 Cash Count of Constable Three

Dear Constable Williams,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Constable Precinct Three Office till as of May 21, 2026. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, completing the cash log and reconciling the cash on hand to the receipt report.

Background

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

Scope

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

Objective

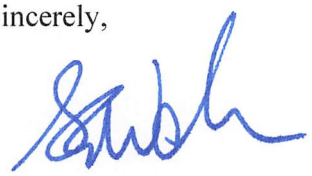
To accomplish this audit, we examined various reports and their supporting documentation and verified collections made by cash, check and credit cards were accurate for this period. We ensured funds collected on the receipt journal from Odyssey matched the funds received.

Findings

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

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

Sincerely,



Steven Watson
Johnson County Auditor

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

Outlook

RE: FY26 Q3 Cash Count Audit Letter Draft

From Troy L. Fuller <troy@johnsoncountytx.org>
Date Mon 06-Jul-26 11:02 AM
To Audit-Letters <audit-letters@johnsoncountytx.org>

I am in agreement with the No- Findings letter submitted by the Auditor for the FY26 Q3 Cash Count Letter. Thanks to the Auditors Office for their assistance.

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: Monday, June 29, 2026 11:16 AM
To: Troy L. Fuller <troy@johnsoncountytx.org>
Cc: Brenda Tucker <btucker@johnsoncountytx.org>
Subject: Fw: FY26 Q3 Cash Count Audit Letter Draft

Constable Fuller,

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: Wednesday, June 17, 2026 1:46 PM
To: Troy L. Fuller <troy@johnsoncountytx.org>
Cc: Brenda Tucker <btucker@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q3 Cash Count Audit Letter Draft

Constable Fuller,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson

Johnson County Auditor

P: 817-556-6305

E: swatson@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 17th, 2026

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

RE: Auditor's Report – FY26 Q3 Cash Count of Constable Four

Dear Constable Fuller,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Constable Precinct Four Office cash drawer as of June 17th, 2026. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the cash drawer, completing the cash log and reconciling the cash on hand to the receipt report.

Background

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

Scope

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

Objective

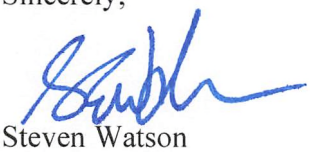
To accomplish this audit, we examined various reports and their supporting documentation and verified collections made by cash, check and credit cards were accurate for this period. We ensured funds collected on the receipt journal from Odyssey matched the funds received.

Findings

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

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

Sincerely,



Steven Watson
Johnson County Auditor

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

Outlook

Re: FY26 Q3 Cash Count Audit Letter Draft

From Bill Moore <BillM@johnsoncountytx.org>
Date Fri 12-Jun-26 12:39 PM
To Audit-Letters <audit-letters@johnsoncountytx.org>
Cc Amy Grizzard <amyg@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>

Approved

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From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Friday, June 12, 2026 5:04:55 AM
To: Bill Moore <BillM@johnsoncountytx.org>
Cc: Amy Grizzard <amyg@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q3 Cash Count Audit Letter Draft

Mr. Moore,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305
E: swatson@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 Bill Moore
County Attorney
Johnson County
204 South Buffalo St.
Cleburne, Texas 76033

RE: Auditor's Report – FY26 Q3 Cash Count - County Attorney's Office

Dear Mr. Moore,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of tills at the CA's office, as of June 10th, 2026. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciling the cash on hand to the receipt report.

Background

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

Objective

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

Findings

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

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

Sincerely,

Steven Watson
Johnson County Auditor

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

Outlook

RE: FY26 Q3 Burleson's Cash Count Audit Letter Draft

From April Long <along@johnsoncountytx.org>
Date Fri 12-Jun-26 10:36 AM
To Audit-Letters <audit-letters@johnsoncountytx.org>
Cc Sarah George <sgeorge@johnsoncountytx.org>; Carter Staats <cstaats@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: Friday, June 12, 2026 7:15 AM
To: April Long <along@johnsoncountytx.org>
Cc: Sarah George <sgeorge@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q3 Burleson's Cash Count Audit Letter Draft

Ms. Long,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305
E: swatson@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 April Long
County Clerk
Johnson County
247 Elk Dr. Ste. 107
Burleson, Texas 76028

RE: Auditor's Report – FY26 Q3 Cash Count Burleson County Clerk's Office

Dear Ms. Long,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Clerk's Office cash drawers as of June 10th, 2026. To accomplish the audit, the auditor, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciling cash on hand to the receipt report.

Background

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

Scope

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

Objective

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

Findings

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

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

Sincerely,

Steven Watson
Johnson County Auditor

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

Outlook

RE: FY26 Q3 Cash Count-Recording Audit Letter Draft

From April Long <along@johnsoncountytx.org>
Date Thu 18-Jun-26 9:06 AM
To Audit-Letters <audit-letters@johnsoncountytx.org>
Cc Sarah George <sgeorge@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>

Received and reviewed. Thank you for your time.

Thank you,

April Long

Johnson County Clerk
817-556-6323 ext. 1301
along@johnsoncountytx.org
"One act of kindness will inspire another."

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Wednesday, June 17, 2026 1:50 PM
To: April Long <along@johnsoncountytx.org>
Cc: Sarah George <sgeorge@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q3 Cash Count-Recording Audit Letter Draft

Ms. Long,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305
E: swatson@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 17th, 2026

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

RE: Auditor's Report – FY26 Q3 Cash Count - County Clerk Recording Office

Dear Ms. Long,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Clerk's Office tills as of June 17th, 2026. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciling cash on hand to the receipt report.

Background

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

Scope

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

Objective

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

Findings

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

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

Sincerely,

Steven Watson
Johnson County Auditor

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

Outlook

RE: FY26 Q3 Guinn's Cash Count Audit Letter Draft

From April Long <along@johnsoncountytx.org>
Date Fri 12-Jun-26 10:36 AM
To Audit-Letters <audit-letters@johnsoncountytx.org>
Cc Sarah George <sgeorge@johnsoncountytx.org>; Carter Staats <cstaats@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: Friday, June 12, 2026 7:11 AM
To: April Long <along@johnsoncountytx.org>
Cc: Sarah George <sgeorge@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q3 Guinn's Cash Count Audit Letter Draft

Ms. Long,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305
E: swatson@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 April Long
County Clerk
Johnson County
2 N. Main St.
Cleburne, Texas 76033

RE: Auditor's Report – FY26 Q3 Cash Count - County Clerk Offices (Guinn)

Dear Ms. Long,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Clerk's Office tills, as of June 10th, 2026. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciling cash on hand to the receipt report.

Background

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

Scope

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

Objective

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

Findings

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

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

Sincerely,

Steven Watson
Johnson County Auditor

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

Outlook

RE: FY26 Q3 Cash Count - Development Services

From Jennifer VanderLaan <JenniferV@johnsoncountytx.org>
Date Tue 26-May-26 2:22 PM
To Kathy Rice <krice@johnsoncountytx.org>
Cc Julie Edmiston <jedmiston@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>

I agree. Once request though, will you please correct my last name to have the "L" capitalized?

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: Kathy Rice <krice@johnsoncountytx.org>
Sent: Tuesday, May 26, 2026 11:02 AM
To: Jennifer VanderLaan <JenniferV@johnsoncountytx.org>
Cc: Julie Edmiston <jedmiston@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q3 Cash Count - Development Services

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

Outlook

Re: FY26 Q3 Cash Count Audit Letter Draft

From Dean A. Sullivan <dasullivan@johnsoncountytx.org>
Date Mon 15-Jun-26 10:41 AM
To Audit-Letters <audit-letters@johnsoncountytx.org>
Cc Will F. Keeton <wfkeeton@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>

1 attachment (146 KB)
Audit Response Cash Count Q3 - 2026 .pdf;

Dean A. Sullivan
DISTRICT CLERK
817-556-6839
dasullivan@johnsoncountytx.org

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Friday, June 12, 2026 7:09 AM
To: Dean A. Sullivan <dasullivan@johnsoncountytx.org>
Cc: Will F. Keeton <wfkeeton@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q3 Cash Count Audit Letter Draft

Mr. Sullivan,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

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 15, 2026

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

RE: Auditor's Report – FY26 Q3 District Clerk, Cash Count

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
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

June 11th, 2026

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

RE: Auditor's Report – FY26 Q3 Cash Count - District Clerk's Office

Dear Mr. Sullivan,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of tills at the District Clerk's office, as of June 10th, 2026. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciling the cash on hand to the receipt report.

Background

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

Scope

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

Objective

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

Findings

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

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

Sincerely,

Steven Watson
Johnson County Auditor

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

Outlook

RE: FY26 Q3 Cash Count Audit Letter Draft

From Joy Adams <JoyceA@johnsoncountytx.org>
Date Mon 22-Jun-26 8:49 AM
To Audit-Letters <audit-letters@johnsoncountytx.org>

Approved.

Thank you.

Kindest Regards,
Joy Adams
Johnson County Elections Administrator

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Tuesday, June 16, 2026 8:43 AM
To: Joy Adams <JoyceA@johnsoncountytx.org>
Cc: Jennifer Jackson <jjackson@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q3 Cash Count Audit Letter Draft

Ms. Adams,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305
E: swatson@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 16th, 2026

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

RE: Auditor's Report – FY26 Q3 Cash Count of the Elections Office

Dear Ms. Adams,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Elections Office till as of June 15th, 2026. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, completing the cash log and reconciling the cash on hand to the receipt report.

Background

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

Scope

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

Objective

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

Findings

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

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

Sincerely,

Steven Watson
Johnson County Auditor

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

Outlook

RE: FY26 Q3 Cash Count Audit Letter Draft

From DeeAnn Strother <dstrother@johnsoncountytx.org>
Date Tue 16-Jun-26 11:47 AM
To Kathy Rice <krice@johnsoncountytx.org>
Cc Brandy Wood <bwood@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>

I approve! Thanks!

Kind Regards,

Judge DeeAnn Strother, J.D.

Texas Bar # 24064328
Justice of the Peace, Pct. 1
Johnson County
226 Featherston Street
Cleburne, TX 76033
Phone: (817) 556-6032

From: Kathy Rice <krice@johnsoncountytx.org>
Sent: Tuesday, June 16, 2026 8:46 AM
To: DeeAnn Strother <dstrother@johnsoncountytx.org>
Cc: Brandy Wood <bwood@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q3 Cash Count 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

June 16th, 2026

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

RE: Auditor's Report – FY26 Q3 Cash Count of JP One

Dear Judge Strother,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of three (3) tills at the JP's office, as of June 15th, 2026. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciling the cash on hand to the receipt report.

Background

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

Scope

To complete an audit of procedures for JP One Cash Receipts due to staff changes.

Objective

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

Findings

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

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

Sincerely,

Steven Watson
Johnson County Auditor

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

Outlook

RE: FY26 Q3 Audit Letter Draft

From Jeff Monk <JMonk@johnsoncountytx.org>
Date Mon 15-Jun-26 10:24 AM
To Audit-Letters <audit-letters@johnsoncountytx.org>
Cc Nikki Ashley <nashley@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>

Thank you and I Approve,

Judge Monk

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Friday, June 12, 2026 7:14 AM
To: Jeff Monk <JMonk@johnsoncountytx.org>
Cc: Nikki Ashley <nashley@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q3 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

June 11, 2026

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

RE: Auditor's Report – FY26 Q3 Cash Count of JP Two

Dear Judge Monk,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the cash drawers at the JP's office, as of June 10th 2026. To accomplish the audit, the auditor, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciling the cash on hand to the receipt report.

Background

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

Scope

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

Objective

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

Findings

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

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

Sincerely,

Steven Watson
Johnson County Auditor

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

Outlook

RE: FY26 Q3 Cash Count - JP 3

From Andrew Nolan <anolan@johnsoncountytx.org>
Date Tue 26-May-26 11:29 AM
To Audit-Letters <audit-letters@johnsoncountytx.org>

I concur.

Thx,
ALN

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Tuesday, May 26, 2026 10:58 AM
To: Andrew Nolan <anolan@johnsoncountytx.org>
Cc: Christina McClelland <cmcclelland@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q3 Cash Count - JP 3

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

May 21, 2026

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

RE: Auditor's Report – FY26 Q3 Cash Count of JP Precinct Three

Dear Judge Nolan,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the cash drawers at the JP's office, as of May 21, 2026. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciling the cash on hand to the receipt report.

Background

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

Scope

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

Objective

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

Findings

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

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

Sincerely,

Steven Watson
Johnson County Auditor

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

Outlook

RE: FY26 Q3 Cash Count Audit Letter Draft

From Robert Shaw <rsshaw@johnsoncountytx.org>
Date Wed 17-Jun-26 4:26 PM
To Audit-Letters <audit-letters@johnsoncountytx.org>

Approve Thank You.

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Wednesday, June 17, 2026 1:51 PM
To: Robert Shaw <rsshaw@johnsoncountytx.org>
Cc: Kathy M. Osier <kosier@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q3 Cash Count Audit Letter Draft

Judge Shaw,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305
E: swatson@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 17th, 2026

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

RE: Auditor's Report – FY26 Q3 Cash Count - Justice of the Peace, Precinct Four

Dear Judge Shaw,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of four (4) cash drawers at the JP's office, as of June 17th, 2026. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each cash drawer, completing the cash log and reconciling the cash on hand to the receipt report.

Background

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

Objective

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

Findings

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

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

Sincerely,

Steven Watson
Johnson County Auditor

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

Outlook

Re: FY26 Q3 Cash Count Juvenile Audit Letter Draft

From Steve G. Gant <SteveG@johnsoncountytx.org>
Date Thu 25-Jun-26 11:31 AM
To Kathy Rice <krice@johnsoncountytx.org>; Steven Watson <swatson@johnsoncountytx.org>
Cc Ellen Peveto <epeveto@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>

I approve.

Thank you,

Steve Gant
Director/Chief Juvenile Probation Officer
Johnson County Juvenile Services
1102 East Kilpatrick, Suite C
Cleburne, Texas 76031
Phone: 817-556-6880
steveg@johnsoncountytx.org

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Thursday, June 25, 2026 11:17 AM
To: Steve G. Gant <SteveG@johnsoncountytx.org>
Cc: Ellen Peveto <epeveto@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q3 Cash Count Juvenile 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 25th, 2026

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

RE: Auditor's Report – FY26 Q3 Cash Count of Juvenile Services

Dear Mr. Gant,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Juvenile services till as of June 25th, 2026. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, completing the cash log and reconciling the cash on hand to the receipt report.

Background

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

Objective

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

Findings

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

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

Sincerely,

Steven Watson
Johnson County Auditor

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

Outlook

Re: FY26 Q3 Cash Count Jail Bonding & Commissary Audit Letter Draft

From Ben Arriola <BenA@johnsoncountytx.org>
Date Thu 25-Jun-26 11:28 AM
To Audit-Letters <audit-letters@johnsoncountytx.org>
Cc Tara Raby <traby@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>

Approved. Thank You.

Get Outlook for iOS

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Thursday, 25 June 2026 11:15:03
To: Ben Arriola <BenA@johnsoncountytx.org>
Cc: Tara Raby <traby@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q3 Cash Count Jail Bonding & 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

June 25th, 2026

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

RE: Auditor's Report – FY26 Q3 Cash Count of Jail Bonding and Commissary

Dear Captain Arriola,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Jail Bonding & Commissary tills as of June 25th, 2026. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, completing the cash log and reconciling the cash on hand to the receipt report.

Background

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

Objective

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

Findings

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

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

Sincerely,

Steven Watson
Johnson County Auditor

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

Outlook

RE: FY26 Q3 Cash Count - Tax Office, Alvarado

From Nelda K. Morris <Nelda@johnsoncountytx.org>
Date Tue 26-May-26 1:44 PM
To Audit-Letters <audit-letters@johnsoncountytx.org>

Good afternoon,

Scott & I have reviewed.
This all looks good.

Nelda K. Morris
Chief Deputy
817-558-0122

Thank you.

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Tuesday, May 26, 2026 11:00 AM
To: Scott Porter <ScottP@johnsoncountytx.org>
Cc: Nelda K. Morris <Nelda@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q3 Cash Count - Tax Office, Alvarado

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

May 21, 2026

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

RE: Auditor's Report – FY26 Q3 Cash Count of the Alvarado Tax Office

Dear Mr. Porter,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of Alvarado Tax Office cash drawers as of May 21,2026. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciled cash on hand to the receipt report.

Background

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

Scope

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

Objective

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

Findings

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

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

Sincerely,

Steven Watson
Johnson County Auditor

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

Outlook

FY26 Q3 Tax Office-Burleson Cash Count Audit Letter Draft

From Nelda K. Morris <Nelda@johnsoncountytx.org>
Date Mon 29-Jun-26 10:08 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: Friday, June 26, 2026 3:45 PM
To: Scott Porter <ScottP@johnsoncountytx.org>
Cc: Nelda K. Morris <Nelda@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q3 Tax Office-Burleson Cash Count Audit Letter Draft

Mr. Porter,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305
E: swatson@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 26th, 2026

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

RE: Auditor's Report – FY26 Q3 Cash Count of the Burleson Tax Office

Dear Mr. Porter,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Burleson Tax Office cash drawers as of June 26th, 2026. To accomplish the audit, the auditor, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciling cash on hand to the receipt report.

Background

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

Scope

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

Objective

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

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

Outlook

Re: FY26 Q3 Annex-Cash Count 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: Tuesday, June 16, 2026 1:29 PM
To: Scott Porter <ScottP@johnsoncountytx.org>
Cc: Nelda K. Morris <Nelda@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q3 Annex-Cash Count Audit Letter Draft

Mr. Porter,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305
E: swatson@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 16th, 2026

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

RE: Auditor's Report – FY26 Q3 Cash Count - Cleburne Tax Office

Dear Mr. Porter,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of Johnson County Cleburne Tax Office cash drawers as of June 16th, 2026. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciling cash on hand to the receipt report.

Background

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

Scope

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

Objective

The objective of our review was to determine whether

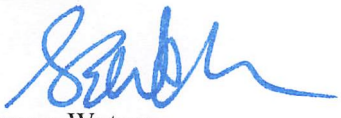
- Change funds and remittances were accurately recorded and properly reconciled to the respective accounts
- Change funds were used only to make change in connection with collections payable to the County and were not used to make loans, advances, or to cash checks or warrants of any kind
- Physical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

Findings

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

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

Sincerely,



Steven Watson
Johnson County Auditor

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

Outlook

RE: FY26 Q3 Cash Count Audit Letter Draft

From Kathy Blackwell <KathyB@johnsoncountytx.org>
Date Wed 17-Jun-26 2:44 PM
To Audit-Letters <audit-letters@johnsoncountytx.org>
Cc Melinda Horn <mhorn@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>

Agreed! Thanks…

From: Audit-Letters <audit-letters@johnsoncountytx.org>
Sent: Wednesday, June 17, 2026 1:48 PM
To: Kathy Blackwell <KathyB@johnsoncountytx.org>
Cc: Melinda Horn <mhorn@johnsoncountytx.org>; Carter Staats <cstaats@johnsoncountytx.org>
Subject: FY26 Q3 Cash Count Audit Letter Draft

Ms. Blackwell,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305
E: swatson@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 17th, 2026

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

RE: Auditor's Report – FY26 Q3 Cash Count -Treasurer

Dear Ms. Blackwell:

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the one (1) till on June 17th, 2026. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till and the safe, completing the cash log and reconciling cash on hand to the receipt report.

Background

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

Scope

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

Objective

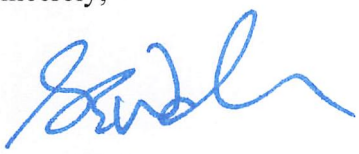
To accomplish this audit, we examined various reports and their supporting documentation and verified collections made by cash, check and credit cards were accurate for this period. We ensured funds collected on the receipt journal from NetSuite matched the funds received.

Findings

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

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

Sincerely,



Steven Watson
Johnson County Auditor

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