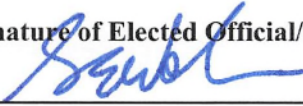


AGENDA PLACEMENT FORM

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

Date: 01/14/2026
Meeting Date: 01/26/2026
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



1/29/2026

Description:

Acknowledge the FY26 Q1 Cash Count Audit Reports
for the attached list of Accounts:

(May attach additional sheets if necessary)

Person to Present: Steve Watson

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

Supporting Documentation: (check one) PUBLIC CONFIDENTIAL

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

Estimated Length of Presentation: N/A minutes

Session Requested: (check one)

Action Item Consent Workshop Executive Other _____

Check All Departments That Have Been Notified:

County Attorney IT Purchasing Auditor
 Personnel Public Works Facilities Management

Other Department/Official (list) _____

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

AGENDA PLACEMENT FORM

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

Cash Counts Completed

1.	CSCD – Adult Probation June
2.	Commissioner One – Hamm Creek Park
3.	Constable One
4.	Constable Two
5.	Constable Three
6.	Constable Four
7.	County Attorney
8.	County Clerk – Burleson
9.	County Clerk – Recording
10.	County Clerk – Guinn
11.	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



RE: FY26 Q1 Cash Count Audit Letter Draft

From Diane Crowe <dcrowe@johnsoncountytexas.org>
Date Fri 05-Dec-25 8:53 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>
Cc Angela Bowman <abowman@johnsoncountytexas.org>

Good morning,

I agree with the letter regarding the cash count audit.

Thank you.

Diane

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Friday, December 5, 2025 7:17 AM
To: Diane Crowe <dcrowe@johnsoncountytexas.org>
Cc: Angela Bowman <abowman@johnsoncountytexas.org>
Subject: FY26 Q1 Cash Count Audit Letter Draft

Ms. Crowe,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson

Johnson County Auditor

P: 817-556-6305

E: swatson@johnsoncountytexas.org



JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

December 4th, 2025

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

RE: Auditor's Report – FY26 Q1 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 December 4th, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, completing the cash log and reconciling the cash on hand to the receipt report.

Background

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

Scope

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

Objective

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

Findings

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

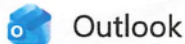
Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



Re: FY26 Q1 Cash Count Audit Letter Draft

From Rick Bailey <rickb@johnsoncountytexas.org>

Date Tue 09-Dec-25 7:33 AM

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

Cc Keli Pack <kpack@johnsoncountytexas.org>; Ricardo Ocegueda <rocegueda@johnsoncountytexas.org>; Carter Staats <cstaats@johnsoncountytexas.org>

Yea, we got a good crew. Thanks for the update. Looks good.

Thanks,
Rick Bailey

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

Sent: Monday, December 8, 2025 4:01 PM

To: Rick Bailey <rickb@johnsoncountytexas.org>

Cc: Keli Pack <kpack@johnsoncountytexas.org>; Ricardo Ocegueda <rocegueda@johnsoncountytexas.org>; Carter Staats <cstaats@johnsoncountytexas.org>

Subject: FY26 Q1 Cash Count Audit Letter Draft

Commissioner Bailey,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305

E: swatson@johnsoncountytexas.org



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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

December 8th, 2025

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

RE: Auditor's Report – FY26 Q1 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 December 8th, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciled cash on hand to the receipt report.

Scope

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

Objective

The objective of our review was to determine whether

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

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

Findings

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

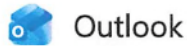
Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Steven Watson', written in a cursive style.

Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



Re: FY26 Q1 Cash Count Audit Letter Draft

From Matt Wylie <mwyllie@johnsoncountytexas.org>

Date Tue 09-Dec-25 12:09 PM

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

Cc Julie Cordell <jcordell@johnsoncountytexas.org>; Ricardo Ocegueda <rocegueda@johnsoncountytexas.org>; Carter Staats <cstaats@johnsoncountytexas.org>

Thank you and approve.

Matt Wylie

Constable Pct. 1

Johnson County

On Dec 8, 2025, at 4:59 PM, Audit-Letters <audit-letters@johnsoncountytexas.org> wrote:

Constable Wylie,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson

Johnson County Auditor

P: 817-556-6305

E: swatson@johnsoncountytexas.org

<FY26 Q1 Cash Count - Audit Letter - Constable #1.docx>



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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

December 8th, 2025

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

RE: Auditor's Report – FY26 Q1 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 December 8th, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, completing the cash log and reconciling the cash on hand to the receipt report.

Background

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

Scope

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

Objective

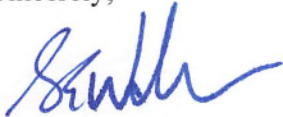
To accomplish this audit, we examined various reports and their supporting documentation and verified collections made by cash, check and credit cards were accurate for this period. We ensured funds collected on the receipt journal from Odyssey matched the funds received.

Findings

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

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

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



Re: FY26 Q1 Cash Count Audit Letter Draft

From Adam S. Crawford <AdamC@johnsoncountytexas.org>
Date Fri 14-Nov-25 2:05 PM
To Kathy Rice <krice@johnsoncountytexas.org>
Cc Melyn M. Thompson <Melyn@johnsoncountytexas.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: Kathy Rice <krice@johnsoncountytexas.org>
Sent: Friday, November 14, 2025 8:32 AM
To: Adam S. Crawford <AdamC@johnsoncountytexas.org>
Cc: Melyn M. Thompson <Melyn@johnsoncountytexas.org>
Subject: FY26 Q1 Cash Count 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@johnsoncountytexas.org



JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

November 13th, 2025

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

RE: Auditor's Report – FY26 Q1 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 November 13th, 2025. To accomplish the audit, the auditor, alongside the clerk, manually counted the cash on hand in the drawer, completing the cash log and reconciling the cash on hand to the receipt report.

Background

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

Scope

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

Objective

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

Findings

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

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

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



RE: FY26 Q1 Cash Count Audit Letter Draft

From Steven C. Williams <Steven.Williams@johnsoncountytexas.org>

Date Tue 02-Dec-25 2:31 PM

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

Looks good to me. Thanks.

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

Sent: Tuesday, December 2, 2025 2:26 PM

To: Steven C. Williams <Steven.Williams@johnsoncountytexas.org>

Cc: Jennifer Cagle <jcagle@johnsoncountytexas.org>; Ricardo Ocegueda <rocegueda@johnsoncountytexas.org>

Subject: FY26 Q1 Cash Count Audit Letter Draft

Constable Williams,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305

E: swatson@johnsoncountytexas.org



JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

December 2nd, 2025

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

RE: Auditor's Report – FY26 Q1 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 December 2nd, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, completing the cash log and reconciling the cash on hand to the receipt report.

Background

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

Scope

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

Objective

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

Findings

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

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

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



RE: FY26 Q1 Cash Count Audit Letter Draft

From Troy L. Fuller <troy@johnsoncountytexas.org>

Date Wed 19-Nov-25 3:04 PM

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

This Constable is in agreements with the auditors no exceptions finding.

Thank you,

Troy Fuller



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

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

Sent: Wednesday, November 19, 2025 7:11 AM

To: Troy L. Fuller <troy@johnsoncountytexas.org>

Cc: Brenda Tucker <btucker@johnsoncountytexas.org>

Subject: FY26 Q1 Cash Count Audit Letter Draft

Constable Fuller,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson

Johnson County Auditor

P: 817-556-6305

E: swatson@johnsoncountytexas.org



JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

November 18th, 2025

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

RE: Auditor's Report – FY26 Q1 Cash Count of Constable #4

Dear Constable Fuller,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Constable Precinct Four Office cash drawer as of November 18th, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the cash drawer, completing the cash log and reconciling the cash on hand to the receipt report.

Background

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

Scope

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

Objective

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

Findings

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

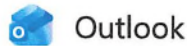
Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



RE: FY26 Q1 Cash Count Audit Letter Draft

From Bill Moore <BillM@johnsoncountytexas.org>
Date Tue 16-Dec-25 1:18 PM
To Kathy Rice <krice@johnsoncountytexas.org>
Cc Amy Grizzard <amyg@johnsoncountytexas.org>

Approved

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

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From: Kathy Rice <krice@johnsoncountytexas.org>
Sent: Tuesday, December 16, 2025 1:15 PM
To: Bill Moore <BillM@johnsoncountytexas.org>
Cc: Amy Grizzard <amyg@johnsoncountytexas.org>
Subject: FY26 Q1 Cash Count Audit Letter Draft

Mr. Moore,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

SW

Steve Watson

Johnson County Auditor

P: 817-556-6305

E: swatson@johnsoncountytexas.org



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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

December 16th, 2025

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

RE: Auditor's Report – FY26 Q1 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 December 16th, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciling the cash on hand to the receipt report.

Background

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

Objective

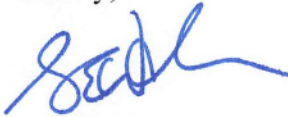
To accomplish this audit, we examined various reports and their supporting documentation; verified that collections made by cash, check and credit cards were accurate for this period; and ensured that funds collected on the systems receipt journal matched the actual funds received.

Findings

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

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

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager

 Outlook

RE: FY26 Q1 Burleson Cash Count Audit Letter Draft

From Sarah George <sgeorge@johnsoncountytexas.org>
Date Fri 14-Nov-25 8:41 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>
Cc Kathy Rice <krice@johnsoncountytexas.org>; April Long <along@johnsoncountytexas.org>

Received and approved.

Thank you,



Sarah George
Chief Deputy
Johnson County Clerk's Office
817-556-6323 Ext. 1302
sgeorge@johnsoncountytexas.org

From: Kathy Rice <krice@johnsoncountytexas.org>
Sent: Friday, November 14, 2025 8:37 AM
To: April Long <along@johnsoncountytexas.org>
Cc: Sarah George <sgeorge@johnsoncountytexas.org>
Subject: FY26 Q1 Burleson Cash Count Audit Letter Draft

Ms. Long,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson

Johnson County Auditor

P: 817-556-6305

E: swatson@johnsoncountytexas.org



JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

November 13th, 2025

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

RE: Auditor's Report – FY26 Q1 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 November 13th, 2025. To accomplish the audit, the auditor, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciled cash on hand to the receipt report.

Background

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

Scope

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

Objective

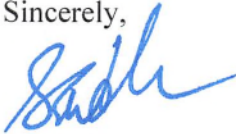
To accomplish this audit, we examined various reports and their supporting documentation and verified collections made by cash, check and credit cards were accurate for this period. We ensured funds collected on the receipt journal from Odyssey matched the funds received.

Findings

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

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

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



RE: FY26 Q1 Cash Count Audit Letter Draft - Recording

From April Long <along@johnsoncountytexas.org>
Date Wed 19-Nov-25 10:05 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>
Cc Sarah George <sgeorge@johnsoncountytexas.org>

Received and reviewed. Thank you for your time.

Thank you,



April Long

Johnson County Clerk
817-556-6323

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Wednesday, November 19, 2025 7:09 AM
To: April Long <along@johnsoncountytexas.org>
Cc: Sarah George <sgeorge@johnsoncountytexas.org>
Subject: FY26 Q1 Cash Count Audit Letter Draft - Recording

Ms. Long,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

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



JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

November 18th, 2025

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

RE: Auditor's Report – FY26 Q1 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 November 18th, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciling cash on hand to the receipt report.

Background

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

Scope

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

Objective

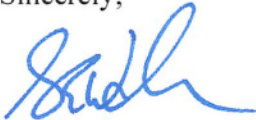
To accomplish this audit, we examined various reports and their supporting documentation; verified that collections made by cash, check and credit cards were accurate for this period; and ensured that funds collected on the systems receipt journal matched the actual funds received.

Findings

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


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

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager

 Outlook

RE: FY26 Q1 Court Cash Count Audit Letter Draft

From April Long <along@johnsoncountytexas.org>
Date Tue 16-Dec-25 1:38 PM
To Audit-Letters <audit-letters@johnsoncountytexas.org>
Cc Sarah George <sgeorge@johnsoncountytexas.org>

Received and reviewed.

Thank you,



April Long

Johnson County Clerk
817-556-6323

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Tuesday, December 16, 2025 1:08 PM
To: April Long <along@johnsoncountytexas.org>
Cc: Sarah George <sgeorge@johnsoncountytexas.org>
Subject: FY26 Q1 Court Cash Count Audit Letter Draft

Ms. Long,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

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



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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

December 16th, 2025

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

RE: Auditor's Report – FY26 Q1 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 December 16th, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciling cash on hand to the receipt report.

Background

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

Scope

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

Objective

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

Findings

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

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

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



RE: FY26 Q1 Cash Count Audit Letter Draft

From Jennifer VanderLaan <JenniferV@johnsoncountytexas.org>

Date Tue 09-Dec-25 10:58 AM

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

Cc Julie Edmiston <jedmiston@johnsoncountytexas.org>

Approved, thank you.

Jennifer VanderLaan

Director, C.F.M.

Johnson County Development Services

817-556-6380

*Effective October 1, 2025 Public Works will transition to a new name, Development Services. Please make sure to access the most recent documents for this department at <https://www.johnsoncountytexas.org/departments-3>.

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

Sent: Monday, December 8, 2025 10:37 AM

To: Jennifer VanderLaan <JenniferV@johnsoncountytexas.org>

Cc: Julie Edmiston <jedmiston@johnsoncountytexas.org>

Subject: FY26 Q1 Cash Count Audit Letter Draft

Ms. Vanderlaan,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson

Johnson County Auditor

P: 817-556-6305

E: swatson@johnsoncountytexas.org



JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

December 5th, 2025

Jennifer Vanderlaan
Director, Development Services
Johnson County
2 N. Mill St.
Cleburne, Texas 76033

RE: Auditor's Report – FY26 Q1 Cash Count of Development Services Office

Dear Ms. Vanderlaan,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Development Services Office tills as of December 5th, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, completing the cash log and reconciling the cash on hand to the receipt report.

Background

The Johnson County Development Services Department accepts payments for development, license and septic permit applications, as well as plat associated fees, for properties in the unincorporated area of Johnson County. Development Services also processes various property complaints and other permissions that do not require a fee.

Scope

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

Objective

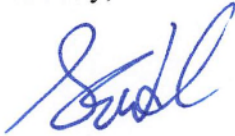
To accomplish this audit, we examined various reports and their supporting documentation; verified that collections made by cash, check and credit cards were accurate for this period, and ensured that funds collected on the receipt journal from Community Development software matched the funds received.

Findings

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

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

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



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

December 16, 2025

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

RE: Auditor's Report - FY 26 Q1 District Clerk's Cash Count

Dear Mr. Watson,

Following a review of the subject audit report, I concur with the findings therein. I appreciate the work performed by your staff and their attention to detail.

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

December 16th, 2025

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

RE: Auditor's Report – FY26 Q1 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 December 16th, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciling the cash on hand to the receipt report.

Background

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

Scope

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

Objective

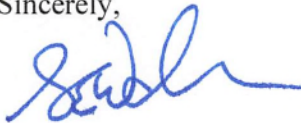
To accomplish this audit, we examined various reports and their supporting documentation; verified that collections made by cash, check and credit cards were accurate for this period; and ensured that funds collected on the systems receipt journal matched the actual funds received.

Findings

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

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

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



RE: FY26 Q1 Cash Count Audit Letter Draft

From Joy Adams <JoyceA@johnsoncountytexas.org>

Date Fri 05-Dec-25 11:13 AM

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

Cc Jennifer Jackson <jackson@johnsoncountytexas.org>; Theresa Gonzalez <tgonzalez@johnsoncountytexas.org>

Yes, I approve.

Kindest Regards,

Joy Adams

Johnson County Elections Administrator



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

Sent: Friday, December 5, 2025 7:23 AM

To: Joy Adams <JoyceA@johnsoncountytexas.org>

Cc: Jennifer Jackson <jackson@johnsoncountytexas.org>; Theresa Gonzalez <tgonzalez@johnsoncountytexas.org>

Subject: FY26 Q1 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@johnsoncountytexas.org



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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

December 4th, 2025

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

RE: Auditor's Report – FY26 Q1 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 December 4th, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, completing the cash log and reconciling the cash on hand to the receipt report.

Background

The Johnson County 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

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: Kathy Rice, Audit Manager



RE: FY26 Q1 Cash Count Audit Letter Draft

From Brandy Wood <bwood@johnsoncountytexas.org>

Date Mon 08-Dec-25 11:19 AM

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

1 attachment (41 KB)

FY26 Q1 Cash Count - Audit Letter - JP #1.docx;

Judge McBroom approves.

Best Regards,

Brandy Wood

Chief Justice Court Clerk / Administrator, JP1

Johnson County

226 Featherston Street

Cleburne, TX 76033

Phone: (817) 556-6032

Fax: (817) 556-6198

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

Sent: Friday, December 5, 2025 7:21 AM

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

Cc: Brandy Wood <bwood@johnsoncountytexas.org>

Subject: FY26 Q1 Cash Count Audit Letter Draft

Judge McBroom,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson

12/8/25, 11:19 AM

Inbox - Kathy Rice - Outlook

Johnson County Auditor

P: 817-556-6305

E: swatson@johnsoncountytexas.org



JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

December 4th, 2025

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

RE: Auditor's Report – FY26 Q1 Cash Count of JP One

Dear Judge McBroom,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of three (3) tills at the JP's office, as of December 4th, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each till, completing the cash log and reconciling the cash on hand to the receipt report.

Background

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

Scope

To complete the regular audit procedures for JP 1 Cash Receipts for this period.

Objective

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

Findings

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

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

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



RE: FY26 Q1 Cash Count Audit Letter Draft

From Jeff Monk <JMonk@johnsoncountytexas.org>
Date Fri 14-Nov-25 8:32 AM
To Kathy Rice <krice@johnsoncountytexas.org>
Cc Nikki Ashley <nashley@johnsoncountytexas.org>

Thank you, Everything looks good and I approve of the Audit Letter.

Thank you,

Judge Monk

From: Kathy Rice <krice@johnsoncountytexas.org>
Sent: Friday, November 14, 2025 8:31 AM
To: Jeff Monk <JMonk@johnsoncountytexas.org>
Cc: Nikki Ashley <nashley@johnsoncountytexas.org>
Subject: FY26 Q1 Cash Count Audit Letter Draft

Judge, Monk,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305

E: swatson@johnsoncountytexas.org



JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

November 13th, 2025

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 Q1 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 November 13th, 2025. To accomplish the audit, the auditor, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciling the cash on hand to the receipt report.

Background

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

Scope

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

Objective

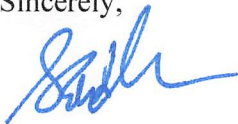
To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the systems receipt journal matched the actual funds received.

Findings

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

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

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



RE: FY26 Q1 Cash Count Audit Letter Draft

From Andrew Nolan <anolan@johnsoncountytexas.org>
Date Wed 03-Dec-25 8:56 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>
Cc Christina McClelland <cmcclelland@johnsoncountytexas.org>; Ricardo Ocegueda <rocegueda@johnsoncountytexas.org>

Approved.

Thanks,
ALN

Judge Andrew Nolan, J.D.

Texas Bar # 24085502
Justice of the Peace, Pct. 3
Johnson County, Texas

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Tuesday, December 2, 2025 2:31 PM
To: Andrew Nolan <anolan@johnsoncountytexas.org>
Cc: Christina McClelland <cmcclelland@johnsoncountytexas.org>; Ricardo Ocegueda <rocegueda@johnsoncountytexas.org>
Subject: FY26 Q1 Cash Count Audit Letter Draft

Judge Nolan,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson

Johnson County Auditor

P: 817-556-6305

E: swatson@johnsoncountytexas.org



JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

December 2nd, 2025

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

RE: Auditor's Report – FY26 Q1 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 December 2nd, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciling the cash on hand to the receipt report.

Background

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

Scope

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

Objective

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

Findings

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

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

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



RE: FY26 Q1 Cash Count Audit Letter Draft

From Robert Shaw <rsshaw@johnsoncountytexas.org>
Date Wed 19-Nov-25 8:08 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>
Cc Kathy M. Osier <kosier@johnsoncountytexas.org>

Approved and Thank You.

RSS

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Wednesday, November 19, 2025 7:06 AM
To: Robert Shaw <rsshaw@johnsoncountytexas.org>
Cc: Kathy M. Osier <kosier@johnsoncountytexas.org>
Subject: FY26 Q1 Cash Count Audit Letter Draft

Judge Shaw,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305

E: swatson@johnsoncountytexas.org



JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

November 18th, 2025

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

RE: Auditor's Report – FY26 Q1 Cash Count - Justice of the Peace, Precinct 4

Dear Judge Shaw,

Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of four (4) cash drawers at the JP's office, as of November 18th, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each cash drawer, completing the cash log and reconciling the cash on hand to the receipt report.

Background

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

Objective

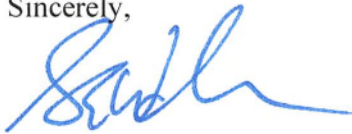
To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the systems receipt journal matched the actual funds received.

Findings

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

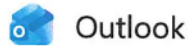
Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



RE: FY26 Q1 Juvenile Cash Count Audit Letter Draft

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

Date Thu 11-Dec-25 3:22 PM

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

Cc Ellen Peveto <epeveto@johnsoncountytexas.org>; Ricardo Ocegueda <rocegueda@johnsoncountytexas.org>; Carter Staats <cstaats@johnsoncountytexas.org>

I agree.
Thank you,

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



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

Sent: Thursday, December 11, 2025 3:18 PM

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

Cc: Ellen Peveto <epeveto@johnsoncountytexas.org>; Ricardo Ocegueda <rocegueda@johnsoncountytexas.org>; Carter Staats <cstaats@johnsoncountytexas.org>

Subject: FY26 Q1 Juvenile Cash Count Audit Letter Draft

Mr. Gant,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

SW

Steve Watson
Johnson County Auditor

P: 817-556-6305

E: swatson@johnsoncountytexas.org





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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

December 11th, 2025

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

RE: Auditor's Report – FY26 Q1 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 December 11th, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, completing the cash log and reconciling the cash on hand to the receipt report.

Background

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

Objective

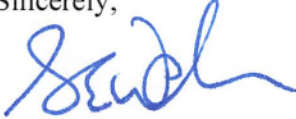
To accomplish this audit, we examined various reports and their supporting documentation, and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the receipt journal from the JCMS-TX Juvenile software matched the funds received.

Findings

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

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

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



Re: FY26 Q1 Commissary & Bonding Cash Count Audit Letter Draft

From Ben Arriola <BenA@johnsoncountytexas.org>

Date Thu 11-Dec-25 3:18 PM

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

Cc Tara Raby <traby@johnsoncountytexas.org>; Kristen Lesley <klesley@johnsoncountytexas.org>; Carter Staats <cstaats@johnsoncountytexas.org>; Ricardo Ocegueda <rocegueda@johnsoncountytexas.org>

Approved. Thank You.

Get [Outlook for iOS](#)

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

Sent: Thursday, December 11, 2025 3:16:31 PM

To: Ben Arriola <BenA@johnsoncountytexas.org>

Cc: Tara Raby <traby@johnsoncountytexas.org>; Kristen Lesley <klesley@johnsoncountytexas.org>; Carter Staats <cstaats@johnsoncountytexas.org>; Ricardo Ocegueda <rocegueda@johnsoncountytexas.org>

Subject: FY26 Q1 Commissary & Bonding Cash Count 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@johnsoncountytexas.org



JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

December 11th, 2025

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

RE: Auditor's Report – FY26 Q1 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 December 11th, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till, completing the cash log and reconciling the cash on hand to the receipt report.

Background

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

Objective

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

Findings

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

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

Sincerely,

A handwritten signature in blue ink, appearing to read "swatson", is written over the typed name.

Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



RE: FY26 Q1 Alvarado Cash Count Audit Letter Draft

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

Date Wed 03-Dec-25 9:05 AM

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

Good morning,

Scott & I have reviewed.
This all looks good.

Thank you.

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

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

Sent: Tuesday, December 2, 2025 2:29 PM

To: Scott Porter <ScottP@johnsoncountytexas.org>

Cc: Nelda K. Morris <Nelda@johnsoncountytexas.org>; Ricardo Ocegueda <rocegueda@johnsoncountytexas.org>

Subject: FY26 Q1 Alvarado Cash Count Audit Letter Draft

Mr. Porter,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

12/3/25, 10:45 AM

Inbox - Kathy Rice - Outlook

Steve Watson
Johnson County Auditor

P: 817-556-6305

E: swatson@johnsoncountytexas.org



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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

December 2nd, 2025

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

RE: Auditor's Report – FY26 Q1 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 December 2nd, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciled cash on hand to the receipt report.

Background

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

Scope

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

Objective

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

Findings

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

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

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



RE: FY26 Q1 Burleson Cash Count Audit Letter Draft

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

Date Fri 14-Nov-25 10:35 AM

To Kathy Rice <krice@johnsoncountytexas.org>

Good morning,

Scott & I have review.
This all looks good.

Thank you.

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

From: Kathy Rice <krice@johnsoncountytexas.org>

Sent: Friday, November 14, 2025 8:39 AM

To: Scott Porter <ScottP@johnsoncountytexas.org>

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

Subject: FY26 Q1 Burleson Cash Count Audit Letter Draft

Mr. Porter,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305

E: swatson@johnsoncountytexas.org



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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

November 13th, 2025

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

RE: Auditor's Report – FY26 Q1 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 November 13th, 2025. To accomplish the audit, the auditor, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciling cash on hand to the receipt report.

Background

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

Scope

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

Objective

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

Observation

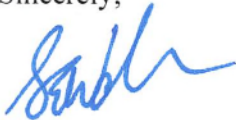
We found during the audit there was an overage of \$.08 in one till bag. This was verified on the previous days till balance deposit report. The supervisor verified the error and made a separate deposit to correct.

Findings

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

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

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



Outlook

RE: FY26 Q1 Tax Office Cash Count Audit Letter Draft

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

Date Mon 27-Oct-25 11:47 AM

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

Cc Scott Porter <ScottP@johnsoncountytexas.org>

Good morning,

Scott & I have reviewed.

This all looks good.

Thank you.

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

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

Sent: Friday, October 24, 2025 8:07 AM

To: Scott Porter <ScottP@johnsoncountytexas.org>

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

Subject: FY26 Q1 Tax Office Cash Count Audit Letter Draft

Mr. Porter,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson

Johnson County Auditor

P: 817-556-6305

E: swatson@johnsoncountytexas.org



JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

October 23rd, 2025

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

RE: Auditor's Report – FY26 Q1 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 October 23rd, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciled cash on hand to the receipt report.

Background

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

Scope

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

Objective

The objective of our review was to determine whether

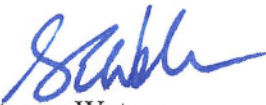
- Change funds and remittances were accurately recorded and properly reconciled to the respective accounts
- Change funds were used only to make change in connection with collections payable to the County and were not used to make loans, advances, or to cash checks or warrants of any kind
- Physical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

Findings

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

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

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager



RE: FY26 Q1 Cash Count Audit Letter Draft

From Kathy Blackwell <KathyB@johnsoncountytexas.org>
Date Wed 19-Nov-25 8:27 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>

Agree.....

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Wednesday, November 19, 2025 7:04 AM
To: Kathy Blackwell <KathyB@johnsoncountytexas.org>
Cc: Melinda Horn <mhorn@johnsoncountytexas.org>
Subject: FY26 Q1 Cash Count Audit Letter Draft

Ms. Blackwell,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305

E: swatson@johnsoncountytexas.org



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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

November 18th, 2025

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

RE: Auditor's Report – FY26 Q1 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 November 18th, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in the till and the safe, completing the cash log and reconciling cash on hand to the receipt report.

Background

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

Scope

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

Objective

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

Findings

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

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

Sincerely,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager