

### 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:**



|  |
|--|
| <b>Court Decision:</b><br><small>This section to be completed by County Judge's Office</small> |
|              |
| 1/29/2026  |

**Description:**

Acknowledgment of the Quarterly Report to Judges for Audits Completed

During the Quarter of July through September 2025 - Auditors Office

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(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**



# 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 20, 2025

Judge Sydney Hewlett, 18th District  
Judge Tiffany Strother, 249th District  
Judge William Bosworth, 413th District  
Judge Christopher Boedeker, County Judge  
Rick Bailey, Commissioner, Pct. 1  
Kenny Howell, Commissioner, Pct. 2  
Mike White, Commissioner, Pct. 3  
Larry Woolley, Commissioner, Pct. 4

Honorable Judges and Commissioners:

The following audits were completed during the 4th quarter (Jul. - Sep. '25) of FY25.

| <u>OFFICE</u>                                    | <u>AUDIT PERIOD</u> | <u>AUDITOR<br/>COMPLETED</u> | <u>FINDINGS</u> |
|--|---------------------|------------------------------|-----------------|
| Adult Probation - CSCD                           | Apr. - Jun. '25     | 11-Jul-25                    | N               |
| Constable 1                                      | Apr. - Jun. '25     | 17-Jul-25                    | N               |
| Constable 2                                      | Apr. - Jun. '25     | 17-Jul-25                    | Y               |
| Constable 3                                      | Apr. - Jun. '25     | 17-Jul-25                    | N               |
| Constable 4                                      | Apr. - Jun. '25     | 17-Jul-25                    | N               |
| County & District Attorney Hot Check Collections | Apr. - Jun. '25     | 11-Jul-25                    | N               |
| County Clerk Court Cash Bond                     | Apr. - Jun. '25     | 15-Jul-25                    | N               |
| County Clerk Court Fines & Fees (General Fund)   | Apr. - Jun. '25     | 15-Jul-25                    | N               |
| County Clerk Recording                           | Apr. - Jun. '25     | 18-Jul-25                    | N               |
| County Clerk Registry of Court                   | Apr. - Jun. '25     | 15-Jul-25                    | N               |
| District Clerk Fines & Fees (General Fund)       | Apr. - Jun. '25     | 04-Aug-25                    | N               |
| District Clerk Registry of Court                 | Apr. - Jun. '25     | 11-Aug-25                    | Y               |
| District Clerk Jury Account                      | Apr. - Jun. '25     | 04-Aug-25                    | N               |
| Hamm Creek                                       | Apr. - Jun. '25     | 02-Jul-25                    | N               |
| Indigent Health Care                             | Apr. - Jun. '25     | 02-Sep-25                    | N               |
| JP-1   | Apr. - Jun. '25     | 10-Jul-25                    | N               |
| JP-2   | Apr. - Jun. '25     | 10-Jul-25                    | N               |

|   |                 |           |   |
|---|-----------------|-----------|---|
| JP-3  | Apr. - Jun. '25 | 10-Jul-25 | N |
| JP-4  | Apr. - Jun. '25 | 10-Jul-25 | N |
| Juvenile Probation  | Apr. - Jun. '25 | 11-Jul-25 | N |
| Payroll - General   | Apr. - Jun. '25 | 19-Aug-25 | N |
| Postage   | Apr. - Jun. '25 | 14-Jul-25 | N |
| Public Works  | Apr. - Jun. '25 | 21-Aug-25 | N |
| Sheriff's Office - Fines, Bonds & Escrow Account          | Apr. - Jun. '25 | 30-Jul-25 | N |
| Sheriff's Office - Jail Inmate Trust and Commissary Accts | Apr. - Jun. '25 | 22-Aug-25 | N |
| Sheriff's Office - LEOSE Account                          | Apr. - Jun. '25 | 26-Aug-25 | N |
| Tax Office - Ad Valorem Account                           | Apr. - Jun. '25 | 23-Jul-25 | N |
| Tax Office - Auto Registration                            | Apr. - Jun. '25 | 04-Sep-25 | N |
| Tax Office - Boat Registration                            | Apr. - Jun. '25 | 22-Jul-25 | N |
| Tax Office - Sales Tax                                    | Apr. - Jun. '25 | 27-Aug-25 | N |
| Treasurer   | Apr. - Jun. '25 | 28-Aug-25 | N |

NOTE: Findings description is as follows:

N = No findings/exceptions found

**YES** = Finding/exception found-see attached Audit Letter to the Department Head

Please do not hesitate to let me know if you have any questions.

Sincerely,



Steven E. Watson  
Johnson County Auditor

klr

**AGENDA PLACEMENT FORM**

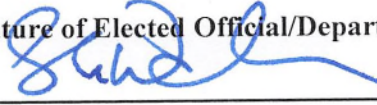
(Submission Deadline – Monday, 5:00 PM before Regular Court Meetings)

Date: 10/06/2025

Meeting Date: 10/14/2025

Submitted By: Steve Watson

Department: County Auditor

Signature of Elected Official/Department Head:  


|  |
|--|
| <b>Court Decision:</b><br><small>This section to be completed by County Judge's Office</small> |
| <br><br><br><br><br><br><br><br><br><br>   |

**Description:**

Consider and Approve the FY25 Q3 Audit Reports that had Findings, for the two Accounts listed.

1. Constable Two

2. District Clerk - Registry

(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 \_\_\_\_\_

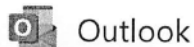
Check All Departments That Have Been Notified:

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**



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

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From Adam S. Crawford <AdamC@johnsoncountytexas.org>

Date Tue 22-Jul-25 1:25 PM

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

I agree. Thank you.

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](#)

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

**Sent:** Tuesday, July 22, 2025 1:23 PM

**To:** Adam S. Crawford <AdamC@johnsoncountytexas.org>

**Cc:** Melyn M. Thompson <Melyn@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>

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

Constable Crawford,

Please find attached the updated audit letter draft.

If you agree, please reply with your approval.

Thank you,  
Kathy Rice



## JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

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

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

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

Dear Constable Crawford,

### **Summary**

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

### **Background**

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

### **Scope**

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

## **Objective**

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

## **Findings**

We found the till for March was not closed until April 1st. This can be referenced in the March and April Innoprise 44040 Constable Fees reports. Johnson County Policy is for deposits to be posted within the month received and not to cross over posting periods.

## **Recommendations**

Ensure the till is closed on the last day of the month, or before if needed. Also, close tills if not in use by the clerk, to eliminate errors.

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Sherron Beard, Internal Auditor

cc: Kathy Rice, Audit Manager



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**RE: FY25 Q3 Registry Account Audit Letter Draft - FINDING**

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**From** Dean A. Sullivan <dasullivan@johnsoncountytexas.org>  
**Date** Thu 14-Aug-25 3:09 PM  
**To** Kathy Rice <krice@johnsoncountytexas.org>; Audit-Letters <audit-letters@johnsoncountytexas.org>

Thank you

**From:** Kathy Rice <krice@johnsoncountytexas.org>  
**Sent:** Thursday, August 14, 2025 3:08 PM  
**To:** Dean A. Sullivan <dasullivan@johnsoncountytexas.org>; Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Subject:** Re: FY25 Q3 Registry Account Audit Letter Draft - FINDING

March if this year.

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**From:** Dean A. Sullivan <dasullivan@johnsoncountytexas.org>  
**Sent:** Thursday, August 14, 2025 3:04:34 PM  
**To:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Subject:** RE: FY25 Q3 Registry Account Audit Letter Draft - FINDING

When was this discovered by your office, please?

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Wednesday, August 13, 2025 10:44 AM  
**To:** Dean A. Sullivan <dasullivan@johnsoncountytexas.org>  
**Cc:** Sally VanSlyke <svanslyke@johnsoncountytexas.org>  
**Subject:** FY25 Q3 Registry Account Audit Letter Draft - FINDING

Mr. Sullivan,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

P: 817-556-6305

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



## JOHNSON COUNTY AUDITOR

JOHNSON COUNTY COURTHOUSE

#2 N. MAIN

CLEBURNE, TEXAS 76033

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

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

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

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

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

Dear Mr. Sullivan,

### **Summary**

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

### **Background**

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

### **Scope**

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

## Objective

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

## Findings

On May 1<sup>st</sup>, 2020, the bank holding the CD's sent a letter to the District Clerk's Office to inform them two invested accounts were to be escheated to the Comptroller if no response was received before June 5, 2020. The language in the order states "the District Clerk shall hold the money in trust for the use and benefit of the minor" until the date specified. Because the District Clerk's Office did not respond to the request, the funds in the account were escheated to the Comptroller.

Local Government Code 117.053 states "a clerk may not draw a check on special account funds held by a depository except to pay a person entitled to the funds. The payment must be made under an order of the court of proper jurisdiction in which the funds were deposited". The court order had specified dates for the two accounts to be paid. The District Clerk failed to follow the court order by not paying the funds as directed.

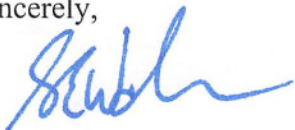
## Recommendations

We recommend establishing a process to track all funds received in the Registry account, ensuring they are either invested as required by court order or retained in the account.

The District Clerk's Office recognizes the issues and is taking steps to rectify the situation.

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