

**AGENDA PLACEMENT FORM**

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

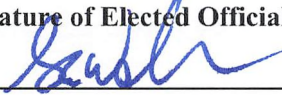
Date: 04/16/2026


Meeting Date: 04/27/2026

Submitted By: Steve Watson

Department: County Auditor

Signature of Elected Official/Department Head:



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


**Description:**

Acknowledge the FY26 Q1 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)

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



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**RE: FY26 Q1 Audit Letter Draft**

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**From** Diane Crowe <dcrowe@johnsoncountytexas.org>

**Date** Tue 17-Mar-26 10:49 AM

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

**Cc** Angela Bowman <abowman@johnsoncountytexas.org>; Carter Staats <cstaats@johnsoncountytexas.org>

Good morning,

I agree with the findings in the audit.

Thank you.  
Diane Crowe

---

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

**Sent:** Tuesday, March 17, 2026 10:44 AM

**To:** Diane Crowe <dcrowe@johnsoncountytexas.org>

**Cc:** Angela Bowman <abowman@johnsoncountytexas.org>; Carter Staats <cstaats@johnsoncountytexas.org>

**Subject:** FY26 Q1 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](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

March 12, 2026

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

RE: Auditor's Report – FY26 Q1 CSCD Adult Probation

Dear Ms. Crowe,

### **Summary**

In accordance with Local Government Code, Sections 112 and 115, the Auditor's Office performed a review of the Community Supervision Correction Departments (CSCD), Correction Software Solutions (CSS) Bank Reconciliation, Receipt Reports and the Certified Payment Credit Card processor as well as the new CSS Credit Card reports for the period ending December 2025.

### **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 SAFFP, Sex Offender and Mental Health, and Community Service. Various fees and restitution payments are collected by the department.

### **Scope**

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

## **Objective**

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

## **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



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**Re: FY26 Q1 Hamm Creek Park Audit Letter Draft**

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**From** Rick Bailey <rickb@johnsoncountytexas.org>

**Date** Mon 23-Feb-26 11:58 AM

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

**Cc** Keli Pack <kpack@johnsoncountytexas.org>; Carter Staats <cstaats@johnsoncountytexas.org>

**Thank you for the great update, I approve.**

**Thanks,  
Rick**

---

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

**Sent:** Friday, February 20, 2026 1:10 PM

**To:** Rick Bailey <rickb@johnsoncountytexas.org>

**Cc:** Keli Pack <kpack@johnsoncountytexas.org>; Carter Staats <cstaats@johnsoncountytexas.org>

**Subject:** FY26 Q1 Hamm Creek Park Audit Letter Draft

Commissioner Bailey,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**

Johnson County Auditor

P: 817-556-6305

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



JOHNSON COUNTY AUDITOR  
JOHNSON COUNTY COURTHOUSE  
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CLEBURNE, TEXAS 76033  
Telephone (817) 556-6305 ~ Fax (817) 556-6075

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

February 20, 2026

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

RE: Auditor's Report – FY26 Q1 Hamm Creek Park

Dear Commissioner Bailey,

### **Summary**

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for Hamm Creek Park for the time period ending December 31<sup>st</sup>, 2025.

### **Background**

Hamm Creek Park is responsible for the care and safekeeping of the park and its records for Johnson County. The staff manages and maintains the records for all park fees, distributing park passes for the day, weekend, or annual use. There are RV hookups, tent spaces and day recreation areas with picnic shelters, playgrounds, clean restrooms and other amenities available.

### **Scope**

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

**Objective**

To accomplish this audit, we examined the collateral documents and ensured they were current, met statutory minimums, and were properly recorded. We verified funds collected on the Innoprise report matched the monthly receipt log of fees received for all corresponding passes.

**Opinion**

None at this time.

**Findings**

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

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

Sincerely,



Steve Watson  
Johnson County Auditor

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



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**Re: FY26 Q1 Audit Letter Draft**

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**From** Matt Wylie <mwylic@johnsoncountytexas.org>

**Date** Wed 21-Jan-26 1:00 PM

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

**Cc** Julie Cordell <jcordell@johnsoncountytexas.org>; Carter Staats <cstaats@johnsoncountytexas.org>

Approve.

Matt Wylie  
Constable Pct. 1  
Johnson County

On Jan 21, 2026, at 12:59 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](mailto:swatson@johnsoncountytexas.org)

<Constable Pct. 1 Audit Letter Draft Q1.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

January 16<sup>th</sup>, 2026

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

RE: Auditor's Report – FY26 Q1 Constable Precinct One

Dear Constable Wylie,

### **Summary**

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Constable Precinct One for the time period ending December 31<sup>st</sup> 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**

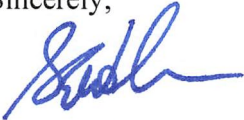
To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the receipt journal from Innoprise and NetSuite matched the monthly Odyssey reports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

## **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



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**Re: FY26 Q1 Audit Letter Draft**

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**From** Adam S. Crawford <AdamC@johnsoncountytexas.org>  
**Date** Wed 21-Jan-26 4:08 PM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Cc** Melyn M. Thompson <Melyn@johnsoncountytexas.org>; Carter Staats <cstaats@johnsoncountytexas.org>

Yes, I approve. 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:** Wednesday, January 21, 2026 1:03 PM  
**To:** Adam S. Crawford <AdamC@johnsoncountytexas.org>  
**Cc:** Melyn M. Thompson <Melyn@johnsoncountytexas.org>; Carter Staats <cstaats@johnsoncountytexas.org>  
**Subject:** FY26 Q1 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](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

January 15<sup>th</sup>, 2026

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

RE: Auditor's Report – FY26 Q1 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 December 31<sup>st</sup>, 2026.

**Background**

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

**Scope**

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

## **Objective**

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

## **Findings**

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

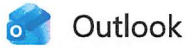
Thank you and your staff for your courtesy and cooperation shown during this audit.

Sincerely,



Steven Watson  
Johnson County Auditor

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



---

**RE: FY26 Q1 Audit Letter Draft**

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

**Date** Thu 22-Jan-26 6:47 AM

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

**Cc** Jennifer Cagle <jcagle@johnsoncountytexas.org>; Carter Staats <cstaats@johnsoncountytexas.org>

Looks good to me.

---

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

**Sent:** Wednesday, January 21, 2026 1:07 PM

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

**Cc:** Jennifer Cagle <jcagle@johnsoncountytexas.org>; Carter Staats <cstaats@johnsoncountytexas.org>

**Subject:** FY26 Q1 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](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

January 15<sup>th</sup>, 2026

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

RE: Auditor's Report – FY26 Q1 Constable Precinct Three

Dear Constable Williams,

### **Summary**

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Constable Precinct One for the time period ending December 31<sup>st</sup>, 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**

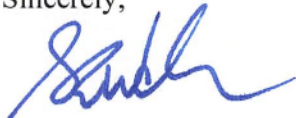
To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the receipt journal from Innoprise and NetSuite matched the monthly Odyssey reports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

## **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



---

**RE: FY26 Q1 Audit Letter Draft**

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**From** Troy L. Fuller <troy@johnsoncountytexas.org>  
**Date** Thu 05-Mar-26 7:25 PM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Cc** Carter Staats <cstaats@johnsoncountytexas.org>

I am in agreement with the audit letter for FY26 Q1 showing that the Precinct 4 Constables Office was found without exception. Thank you

Thank you,

*Troy Fuller*



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

---

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Tuesday, March 3, 2026 2:54 PM  
**To:** Troy L. Fuller <troy@johnsoncountytexas.org>  
**Cc:** Brenda Tucker <btucker@johnsoncountytexas.org>; Carter Staats <cstaats@johnsoncountytexas.org>  
**Subject:** FY26 Q1 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](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

January 15<sup>th</sup>, 2026

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

RE: Auditor's Report – FY26 Q1 Constable Precinct Four

Dear Constable Fuller,

### **Summary**

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Constable Precinct Four for the time period ending December 31<sup>st</sup>, 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 and NetSuite matched the monthly Odyssey reports of fees received.

## Findings

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

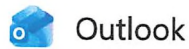
Thank you and your staff for your courtesy and cooperation shown during this audit.

Sincerely,



Steven Watson  
Johnson County Auditor

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



---

**RE: FY26 Q1 CA Hot Check Collections Audit Letter Draft**

---

**From** Bill Moore <BillM@johnsoncountytexas.org>

**Date** Tue 17-Feb-26 1:16 PM

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

**Cc** Amy Grizzard <amyg@johnsoncountytexas.org>; Susan Rossee <srossee@johnsoncountytexas.org>

Approved,

Thanks

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

### CONFIDENTIALITY NOTICE

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

**Sent:** Tuesday, February 17, 2026 1:08 PM

**To:** Bill Moore <BillM@johnsoncountytexas.org>

**Cc:** Amy Grizzard <amyg@johnsoncountytexas.org>; Susan Rossee <srossee@johnsoncountytexas.org>

**Subject:** FY26 Q1 CA Hot Check Collections Audit Letter Draft

Mr. Moore,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

SW

**Steve Watson**  
Johnson County Auditor

P: 817-556-6305

E: [swatson@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

February 17<sup>th</sup>, 2026

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

RE: Auditor's Report – FY26 Q1 County Attorney Hot Check Collections

Dear Mr. Moore,

**Summary**

In accordance with Chapter 115 of the Local Government Code, we reviewed the County Attorney Hot Check Collection account and the County Attorney/District Attorney Deposit and Trust for the quarter ending December 31, 2025.

**Background**

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

## Scope

To complete the regular audit procedures for the County Attorney's Hot Check Collection account and the County Attorney/District Attorney Deposit and Trust for the months of October, November and December 2025.

## Objective

We examined bank reconciliations and supporting documentation, traced a sampling of receipts and disbursements, verified fees charged for processing sight order, and mailed confirmation letters at random to verify defendant payments.

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Susan Rossee, Internal Auditor

cc: Kathy Rice, Audit Manager



---

**Re: FY26 Q1 DA Hot Check Collections Audit Letter Draft**

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From Timothy Good <tgood@johnsoncountytexas.org>

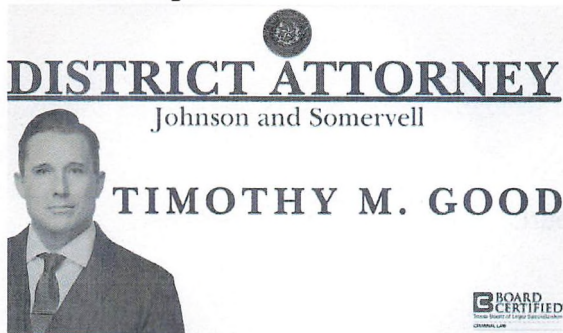
Date Tue 03-Mar-26 2:55 PM

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

Cc Teresa Heath <theath@johnsoncountytexas.org>; Susan Rossee <srossee@johnsoncountytexas.org>

Approved.

*Sincerely,*



**GUINN JUSTICE CENTER  
DISTRICT ATTORNEY'S OFFICE**  
204 S Buffalo St #209,  
Cleburne, TX 76033  
Mainline-(817) 556-6802

**CONFIDENTIALITY NOTICE**

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---

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

**Sent:** Tuesday, March 3, 2026 2:20 PM

**To:** Timothy Good <tgood@johnsoncountytexas.org>

**Cc:** Teresa Heath <theath@johnsoncountytexas.org>; Susan Rossee <srossee@johnsoncountytexas.org>

**Subject:** Fw: FY26 Q1 DA Hot Check Collections Audit Letter Draft

Mr. Good,

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

If you have any questions or concerns, please let us know.

Thank you,

---

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Tuesday, February 17, 2026 1:09 PM  
**To:** Timothy Good <tgood@johnsoncountytexas.org>  
**Cc:** Teresa Heath <theath@johnsoncountytexas.org>; Susan Rossee <srossee@johnsoncountytexas.org>  
**Subject:** FY26 Q1 DA Hot Check Collections Audit Letter Draft

Mr. Good,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

P: 817-556-6305

E: [swatson@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

February 17<sup>th</sup>, 2026

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

RE: Auditor's Report – FY26 Q1 District Attorney Hot Check Collections

Dear Mr. Good,

### **Summary**

In accordance with Chapter 115 of the Local Government Code, we reviewed the District Attorney Hot Check Collection Account for the quarter ending December 31, 2025.

### **Background**

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

### **Scope**

To complete the regular audit procedures for the District Attorney's Hot Check Collection account for the months of October, November and December 2025.

### **Objective**

We examined bank reconciliations and supporting documentation and traced a sampling of

receipts and disbursements.

### **Findings**

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

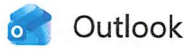
Thank you and your staff for your courtesy and cooperation shown during this audit.

Sincerely,



Steven Watson  
Johnson County Auditor

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



---

**RE: FY26 Q1 Cash Bonds Audit Letter Draft**

---

From April Long <along@johnsoncountytexas.org>  
Date Thu 26-Feb-26 9:11 AM  
To Audit-Letters <audit-letters@johnsoncountytexas.org>  
Cc Sarah George <sgeorge@johnsoncountytexas.org>

Received and reviewed. Thank you

Thank you,



*April Long*

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

---

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Thursday, February 26, 2026 9:09 AM  
**To:** April Long <along@johnsoncountytexas.org>  
**Cc:** Sarah George <sgeorge@johnsoncountytexas.org>  
**Subject:** FY26 Q1 Cash Bonds Audit Letter Draft

Ms. Long,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

P: 817-556-6305  
E: [swatson@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

February 26<sup>th</sup>, 2026

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

RE: Auditor's Report – FY 26 Q1 County Clerk's Criminal Cash Bond Account

Dear Ms. Long,

### **Summary**

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the County Clerk's Criminal Cash Bond Account for period ending December 2025.

### **Background**

The County Clerk's Office of Johnson County is a multi-purpose office with two main categories of responsibility.

The County Clerk Court Section's role is to accept the initial filings of cases, record all instruments filed in such cases, make the case available to the court as required, and to inform the parties of important actions in the case by issuing appropriate processes at the request of the parties or their attorney(s).

County Clerk Recording's role is to maintain the Official Public Records of the county, including Deed Records, Plats, Assumed Names, Livestock Marks & Brands. This office also records and makes available to qualified applicants, Birth, Death, and Marriage Records. Passports are also processed in this office.

## Scope

Our review was limited to the examination of the County Clerk's Criminal Cash Bonds bank statements, disbursements, and Trust Owners account balances for the quarter ended December 2025.

## Objective

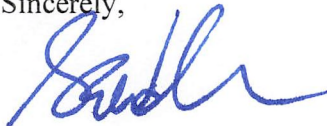
1. To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the receipt journal from Odyssey matched the monthly worksheet log of fees received.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

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



---

**RE: FY26 Q1 CC Court Audit Letter Draft**

---

From April Long <along@johnsoncountytexas.org>  
Date Fri 27-Feb-26 9:11 AM  
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:** Friday, February 27, 2026 7:57 AM  
**To:** April Long <along@johnsoncountytexas.org>  
**Cc:** Sarah George <sgeorge@johnsoncountytexas.org>  
**Subject:** FY26 Q1 CC Court Audit Letter Draft

*Ms. Long,*

*Please review the attached draft letter for this audit.*

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

*Once approved, this will be submitted to Commissioners Court.*

*Thank you,*

sw

**Steve Watson**  
*Johnson County Auditor*

*P: 817-556-6305*

*E: [swatson@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

February 27<sup>th</sup>, 2026

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

RE: Auditor's Report – FY26 Q1 County Clerk Court's Filing Fees Account

Dear Ms. Long,

### **Summary**

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the County Clerk Court's Filing Fees for the period ending December 2025.

### **Background**

The County Clerk's Office of Johnson County is a multi-purpose office with two main categories of responsibility.

The County Clerk Court Section's role is to accept the initial filings of cases, record all instruments filed in such cases, make the case available to the court as required, and to inform the parties of important actions in the case by issuing appropriate processes at the request of the parties or their attorney(s).

County Clerk Recording's role is to maintain the Official Public Records of the county, including Deed Records, Plats, Assumed Names, Livestock Marks & Brands. This office also records and makes available to qualified applicants, Birth, Death, and Marriage Records. Passports are also processed in this office.

## Scope

Our review was limited to the examination of the County Clerk Filing Fee Account's, Odyssey reports, disbursements, and bank reports for the quarter ended December 2025.

## Objective

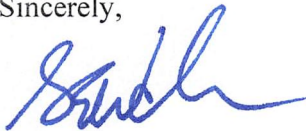
1. To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the receipt journal from Odyssey matched the monthly worksheet log of fees received.
2. To ensure the accuracy of the disbursements to various entities for fees collected, through matching Odyssey receipt journals to Innoprise invoices.

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



---

**RE: FY26 Q1 CC Recording Audit Letter Draft**

---

From April Long <along@johnsoncountytexas.org>  
Date Tue 03-Mar-26 2:11 PM  
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  
*“One act of kindness will  
inspire another.”*

---

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Tuesday, March 3, 2026 1:54 PM  
**To:** April Long <along@johnsoncountytexas.org>  
**Cc:** Sarah George <sgeorge@johnsoncountytexas.org>  
**Subject:** FY26 Q1 CC Recording Audit Letter Draft

Ms. Long,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

P: 817-556-6305  
E: [swatson@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

March 3<sup>rd</sup>, 2026

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

RE: Auditor's Report – FY 26 Q1 County Clerk Recording Account

Dear Ms. Long,

**Summary**

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the County Clerk Recording Account for the period ending December 2025.

**Background**

The County Clerk's Office of Johnson County is a multi-purpose office with two main categories of responsibility.

The County Clerk Court Section's role is to accept the initial filings of cases, record all instruments filed in such cases, make the case available to the court as required, and to inform the parties of important actions in the case by issuing appropriate processes at the request of the parties or their attorney(s).

County Clerk Recording's role is to maintain the Official Public Records of the county, including Deed Records, Plats, Assumed Names, Livestock Marks & Brands. This office also records and makes available to qualified applicants, Birth, Death, and Marriage Records. Passports are also processed in this office.

## Scope

Our review was limited to the examination of the County Clerk's Official Public Records Account's Kofile reports, disbursements, and bank reports for the quarter ended December 2025.

## Objective

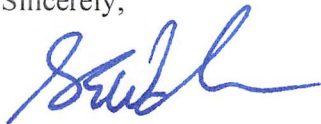
1. To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the Kofile reports matched the monthly workshop log of fees received.
2. Verified the accuracy of disbursements, to the Vital Statistics Section of the Texas Department of State Health Services, through matching fees collected to the invoices.

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



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**RE: FY26 Q1 CC Registry Audit Letter Draft**

---

From April Long <along@johnsoncountytexas.org>  
Date Mon 02-Mar-26 10:50 AM  
To Audit-Letters <audit-letters@johnsoncountytexas.org>  
Cc Sarah George <sgeorge@johnsoncountytexas.org>

Received and reviewed. Thank you for your time.



*April Long*

**Johnson County Clerk**  
817-556-6323

---

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Monday, March 2, 2026 10:48 AM  
**To:** April Long <along@johnsoncountytexas.org>  
**Cc:** Sarah George <sgeorge@johnsoncountytexas.org>  
**Subject:** FY26 Q1 CC Registry Audit Letter Draft

Ms. Long,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

P: 817-556-6305

E: [swatson@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

March 2<sup>nd</sup>, 2026

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

RE: Auditor's Report – FY 26 Q1 County Clerk's Registry Account

Dear Ms. Long,

**Summary**

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the County Clerk's Registry of the Court from October through December 2025.

**Background**

The County Clerk's Office of Johnson County is a multi-purpose office with two main categories of responsibility.

The County Clerk Court Section's role is to accept the initial filings of cases, record all instruments filed in such cases, make the case available to the court as required, and to inform the parties of important actions in the case by issuing appropriate processes at the request of the parties or their attorney(s).

County Clerk Recording's role is to maintain the Official Public Records of the county, including Deed Records, Plats, Assumed Names, Livestock Marks & Brands. This office also records and makes available to qualified applicants, Birth, Death, and Marriage Records. Passports are also processed in this office.

## Scope

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

## Objective

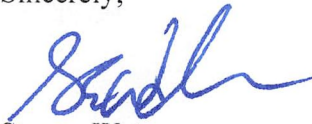
1. To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the receipt journal from Odyssey matched the monthly worksheet log of fees received.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

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



---

**RE: FY26 Q1 Audit Letter Draft**

---

**From** Jennifer VanderLaan <JenniferV@johnsoncountytexas.org>

**Date** Fri 06-Feb-26 3:39 PM

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

**Cc** Julie Edmiston <jedmiston@johnsoncountytexas.org>; Carter Staats <cstaats@johnsoncountytexas.org>

Thank you, I agree.

**Jennifer VanderLaan**

Director, C.F.M.

Johnson County Development Services

817-556-6380

\* Please make sure to access the most recent documents for this department at <https://www.johnsoncountytexas.org/departments/development-services> .

---

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

**Sent:** Thursday, February 5, 2026 1:55 PM

**To:** Jennifer VanderLaan <JenniferV@johnsoncountytexas.org>

**Cc:** Julie Edmiston <jedmiston@johnsoncountytexas.org>; Carter Staats <cstaats@johnsoncountytexas.org>

**Subject:** FY26 Q1 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](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

February 5<sup>th</sup>, 2026

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

RE: Auditor's Report – FY26 Q1 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 First quarter, October through December 2025.

### **Background**

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

### **Scope**

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

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

### **Objective**

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

### **Criteria**

This is what our fieldwork will be measured against.

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

### **Opinion**

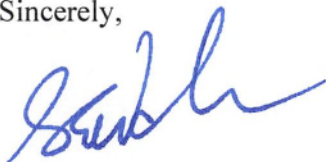
There are no opinions at this time.

### **Findings**

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

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

Sincerely,



Steve Watson  
Johnson County Auditor

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



**OFFICE OF THE DISTRICT CLERK**

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

**DEAN A. SULLIVAN**  
District Clerk

March 16, 2026

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

RE: Auditor's Report – FY26 Q1 District Clerk, Filing Fees

Dear Mr. Watson,

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

Best Regards,

Dean A. Sullivan  
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

March 5, 2026

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

RE: Auditor's Report – FY 26 Q1 District Clerk's Filing Fees Account

Dear Mr. Sullivan,

**Summary**

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the District Clerk's Filing Fees from October through December 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 Filing Fees Account's Odyssey reports, disbursements, and bank reports for the quarter ended December 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. We also ensured the accuracy of the disbursements, to various entities for fees collected, by matching Odyssey receipt journals to Netsuite invoices.

## **Findings**

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

## **Opinions**

None at this time.

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

Sincerely,



Steven Watson  
Johnson County Auditor

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

March 16, 2026

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

RE: Auditor's Report – FY26 Q1 District Clerk, Jury Fund

Dear Mr. Watson,

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

Best Regards,

Dean A. Sullivan  
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

March 3<sup>rd</sup>, 2026

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

RE: Auditor's Report – FY 26 Q1 District Clerk's Jury Fund Account

Dear Mr. Sullivan,

### **Summary**

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the District Clerk's Jury Fund from October through December 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 Jury Fund Account's Odyssey reports, disbursements, and bank reports for the quarter ended December 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. We also ensured the accuracy of the disbursements, to various entities for fees collected, by matching Odyssey receipt journals to Netsuite invoices.

## **Findings**

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

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

## **Opinions**

None at this time.

Sincerely,



Steven Watson  
Johnson County Auditor

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

March 16, 2026

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

RE: Auditor's Report – FY26 Q1 District Clerk, Registry Account

Dear Mr. Watson,

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

Best Regards,

A handwritten signature in blue ink that reads "Dean A. Sullivan".

Dean A. Sullivan  
District Clerk



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

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

March 9<sup>th</sup>, 2026

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

RE: Auditor's Report – FY 26 Q1 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 October through December 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 December 2025.

## Objective

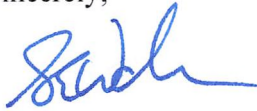
1. To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the receipt journal from Odyssey matched the monthly worksheet log of fees received.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

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



---

**RE: FY26 Q1 Audit Letter Draft**

---

**From** Joy Adams <JoyceA@johnsoncountytexas.org>

**Date** Wed 04-Mar-26 1:36 PM

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

**Cc** Theresa Gonzalez <tgonzalez@johnsoncountytexas.org>; Kimberly Blackburn <kblackburn@johnsoncountytexas.org>

Approved, thank you.

Kindest Regards,

*Joy Adams*

*Johnson County Elections Administrator*



---

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

**Sent:** Wednesday, March 4, 2026 1:18 PM

**To:** Joy Adams <JoyceA@johnsoncountytexas.org>

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

**Subject:** FY26 Q1 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](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

March 4<sup>th</sup>, 2026

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

RE: Auditor's Report – FY26 Q1 Elections

Dear Ms. Joy Adams,

**Summary**

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Elections Department for the time period ended December 2025.

**Background**

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

**Scope**

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

## Objective

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

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



---

**RE: FY26 Q1 Audit Letter Draft**

---

**From** Brandy Wood <bwood@johnsoncountytexas.org>  
**Date** Tue 03-Feb-26 5:49 PM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Cc** DeeAnn Strother <dstrother@johnsoncountytexas.org>; Carter Staats <cstaats@johnsoncountytexas.org>

Please replace Judge McBroom with the newly appointed Judge DeeAnn Strother for JP1.

Regarding the audit letter, Judge Strother 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:** Wednesday, January 28, 2026 9:14 AM  
**To:** Ronald R. McBroom <rmcbroom@johnsoncountytexas.org>; Brandy Wood <bwood@johnsoncountytexas.org>  
**Cc:** Carter Staats <cstaats@johnsoncountytexas.org>  
**Subject:** FY26 Q1 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**  
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

January 22<sup>nd</sup>, 2026

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

Dear Judge McBroom,

RE: Auditor's Report – FY26 Q1 JP Precinct One

### **Summary**

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Justice of the Peace, Precinct One office for the quarter ending December 31<sup>st</sup> 2025.

### **Background**

The Justice of the Peace has original jurisdiction in criminal matters of misdemeanor cases punishable by fine only, and such other jurisdiction as may be provided by law. A JP may issue warrants for search and arrest, conduct preliminary hearings, administer oaths, and perform marriages. The court also functions as a small claims court in civil matters in which exclusive jurisdiction is not, in district or county court, and the amount in controversy does not exceed \$20,000. They also deal with matters concerning foreclosure of mortgages and enforcement of liens on personal property.

### **Scope**

To accomplish this audit, we examined various reports and their supporting documentation for accuracy; verified that daily cash, check and credit card deposits match to their corresponding

daily collections report; ensured that all funds collected and due to others had been accurately disbursed; and mailed confirmation letters to randomly selected defendants requesting independent verification of payments recorded by the JP-One office for this time period.

**Objective**

We reviewed all collateral documents to ensure they were current, met statutory minimums, and were properly recorded.

**Opinions**

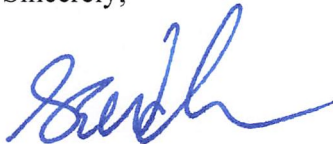
No opinions at this time.

**Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



---

**RE: FY26 Q1 Audit Letter Draft**

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**From** Jeff Monk <JMonk@johnsoncountytexas.org>  
**Date** Wed 28-Jan-26 10:38 AM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Cc** Nikki Ashley <nashley@johnsoncountytexas.org>; Carter Staats <cstaats@johnsoncountytexas.org>

Thank you sir, I agree with the report.

Judge Monk

---

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Wednesday, January 28, 2026 9:16 AM  
**To:** Jeff Monk <JMonk@johnsoncountytexas.org>  
**Cc:** Nikki Ashley <nashley@johnsoncountytexas.org>; Carter Staats <cstaats@johnsoncountytexas.org>  
**Subject:** FY26 Q1 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](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

January 28<sup>th</sup>, 2026

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

Dear Judge Monk,

RE: Auditor's Report – FY26 Q1 JP Precinct Two

### **Summary**

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Justice of the Peace, Precinct Two office for the quarter ending December 31<sup>st</sup>, 2025.

### **Background**

The Justice of the Peace has original jurisdiction in criminal matters of misdemeanor cases punishable by fine only, and such other jurisdiction as may be provided by law. A JP may issue warrants for search and arrest, conduct preliminary hearings, administer oaths, and perform marriages. The court also functions as a small claims court in civil matters in which exclusive jurisdiction is not, in district or county court, and the amount in controversy does not exceed \$20,000. They also deal with matters concerning foreclosure of mortgages and enforcement of liens on personal property.

## **Scope**

To accomplish this audit, we examined various reports and their supporting documentation for accuracy; verified that daily cash, check and credit card deposits match to their corresponding daily collections report; ensured that all funds collected and due to others had been accurately disbursed; and mailed confirmation letters to randomly selected defendants requesting independent verification of payments recorded by the JP-Two office for this time period.

## **Objective**

We reviewed all collateral documents to ensure they were current, met statutory minimums, and were properly recorded.

## **Opinions**

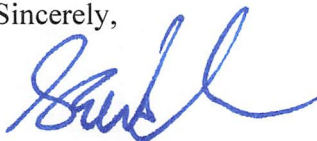
None at this time.

## **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



---

**Re: FY26 Q1 Audit Letter Draft**

---

**From** Andrew Nolan <anolan@johnsoncountytexas.org>

**Date** Wed 28-Jan-26 9:52 AM

**To** Kathy Rice <krice@johnsoncountytexas.org>

**Cc** Christina McClelland <cmcclelland@johnsoncountytexas.org>; Carter Staats <cstaats@johnsoncountytexas.org>

I agree.

Thx,  
ALN

Sent via the Samsung Galaxy S25 Ultra, an AT&T 5G smartphone  
Get [Outlook for Android](#)

---

**From:** Kathy Rice <krice@johnsoncountytexas.org>

**Sent:** Wednesday, January 28, 2026 9:17:06 AM

**To:** Andrew Nolan <anolan@johnsoncountytexas.org>

**Cc:** Christina McClelland <cmcclelland@johnsoncountytexas.org>; Carter Staats <cstaats@johnsoncountytexas.org>

**Subject:** FY26 Q1 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](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

January 23<sup>rd</sup>, 2026

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

Dear Judge Nolan,

RE: Auditor's Report – FY26 Q1 JP Precinct Three

### **Summary**

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Justice of the Peace, Precinct Three office for the quarter ending December 31<sup>st</sup> 2025.

### **Background**

The Justice of the Peace has original jurisdiction in criminal matters of misdemeanor cases punishable by fine only, and such other jurisdiction as may be provided by law. A JP may issue warrants for search and arrest, conduct preliminary hearings, administer oaths, and perform marriages. The court also functions as a small claims court in civil matters in which exclusive jurisdiction is not, in district or county court, and the amount in controversy does not exceed \$20,000. They also deal with matters concerning foreclosure of mortgages and enforcement of liens on personal property.

## **Scope**

To accomplish this audit, we examined various reports and their supporting documentation for accuracy; verified that daily cash, check and credit card deposits match to their corresponding daily collections report; ensured that all funds collected and due to others had been accurately disbursed; and mailed confirmation letters to randomly selected defendants requesting independent verification of payments recorded by the JP-Three office for this time period.

## **Objective**

We reviewed all collateral documents to ensure they were current, met statutory minimums, and were properly recorded.

## **Opinions**

None at this time

## **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



---

**RE: FY26 Q1 Audit Letter Draft**

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**From** Robert Shaw <rsshaw@johnsoncountytexas.org>  
**Date** Tue 03-Mar-26 4:03 PM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Cc** Kathy M. Osier <kosier@johnsoncountytexas.org>; Carter Staats <cstaats@johnsoncountytexas.org>

Yes, I approve.

---

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Tuesday, March 3, 2026 2:50 PM  
**To:** Robert Shaw <rsshaw@johnsoncountytexas.org>  
**Cc:** Kathy M. Osier <kosier@johnsoncountytexas.org>; Carter Staats <cstaats@johnsoncountytexas.org>  
**Subject:** FY26 Q1 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](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

January 29<sup>th</sup>, 2026

The Honorable Robert Shaw  
Justice of the Peace, Precinct Four  
Johnson County  
2 North Main Street  
Cleburne, Texas 76033

Dear Judge Shaw,

RE: Auditor's Report – FY26 Q1 JP Precinct #Four

**Summary**

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Justice of the Peace, Precinct #4 office for the quarter ending December 31<sup>st</sup>, 2025.

**Background**

The Justice of the Peace has original jurisdiction in criminal matters of misdemeanor cases punishable by fine only, and such other jurisdiction as may be provided by law. A JP may issue warrants for search and arrest, conduct preliminary hearings, administer oaths, and perform marriages. The court also functions as a small claims court in civil matters in which exclusive jurisdiction is not, in district or county court, and the amount in controversy does not exceed \$20,000. They also deal with matters concerning foreclosure of mortgages and enforcement of liens on personal property.

## Scope

To accomplish this audit, we examined various reports and their supporting documentation for accuracy; verified that daily cash, check and credit card deposits match to their corresponding daily collections report; ensured that all funds collected and due to others had been accurately disbursed; and mailed confirmation letters to randomly selected defendants requesting independent verification of payments recorded by the JP-4 office for this time period.

## Objective

We reviewed all collateral documents to ensure they were current, met statutory minimums, and were properly recorded.

## Opinion

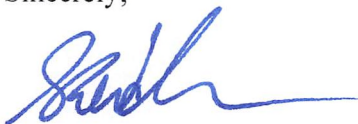
Nothing at this time.

## Findings

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



---

**Re: FY26 Q1 Audit Letter Draft**

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

**Date** Wed 25-Mar-26 8:09 AM

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

**Cc** Ellen Peveto <epeveto@johnsoncountytexas.org>; Carter Staats <cstaats@johnsoncountytexas.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@johnsoncountytexas.org](mailto:steveg@johnsoncountytexas.org)



---

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

**Sent:** Tuesday, March 24, 2026 9:42 AM

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

**Cc:** Ellen Peveto <epeveto@johnsoncountytexas.org>; Carter Staats <cstaats@johnsoncountytexas.org>

**Subject:** FY26 Q1 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](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

March 20, 2026

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

RE: Auditor's Report – FY26 Q1 Juvenile Probation

Dear Mr. Gant,

### **Summary**

In accordance with Chapter 115 of the Local Government Code, the Auditor's Office completed the regular quarterly audit procedures for the Juvenile Services Department for the time period ending December 2025.

### **Background**

The Johnson County Juvenile Services supports victims' rights, promotes public safety, and works to increase the accountability of youth and their families while providing quality services and resources. Juvenile Services collects and disburses fees for Attorneys, Probation, Restitution, and Child Support.

### **Scope**

Our review was limited to the examination of various reports and their supporting documentation to verify the collections made by cash, check, and credit cards were accurate for this period.

## **Objective**

We ensured that funds collected on the receipt journal from JCMS, Texas Juvenile Information Center matched the monthly worksheet log of fees received, we examined bank reconciliations and their supporting documentation, reviewed a sample testing of receipts, voids and waivers and traced them to original receipts and court documents, and verified that funds collected and due to others had been accurately disbursed.

## **Findings**

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

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

Sincerely,



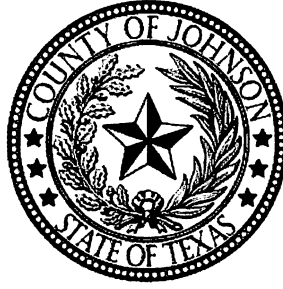
Steven Watson  
Johnson County Auditor

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

LACY BRUTON  
PERSONNEL CLERK  
MAIN (817) 556-6350

DARLA MEDFORD  
HR GENERALIST/  
BENEFITS COORDINATOR  
(817) 556-6349

MICHAEL LEWIS  
WORKER'S COMP/  
SAFETY COORDINATOR  
(817) 556-6350



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

JOVELYN HERSICK  
PAYROLL ADMINISTRATOR  
(817) 556-6350

**JOHNSON COUNTY**  
RANDY GILLESPIE  
PERSONNEL DIRECTOR

March 17, 2026

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

RE: Auditor's Report – FY26 Q1 Payroll - General

Dear Mr. Watson,

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

Sincerely,

Randy Gillespie  
Personnel Director

cc: Laura Baxter, Personnel Assistant

**2 NORTH MAIN STREET ROOM 215  
CLEBURNE, TEXAS 76033  
FAX (817) 556-6899**



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

March 17<sup>th</sup>, 2026

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

RE: Auditor's Report – FY26 Q1 Payroll – General

Dear Mr. Gillespie,

### **Summary**

In accordance with Local Government Code, Sections 112 and 115, the Auditor's Office performed a review of transactions in the Kronos Payroll software for the Payroll Audit, for the period ending December 2025.

### **Background**

The Personnel office organizes, maintains and secures each employee's records and documentation for the county. Services include staffing and employment, training and development, compensation administration, employee services and benefits, along with processing the County's payroll on a bi-weekly basis, utilizing Kronos.

### **Scope**

Our review was limited to the examination of the Kronos payroll register reports, for the same time period, matching pay period payroll recap & funding reports from the bi-weekly payroll.

## **Objective**

The objective of this audit was to compare reports from Kronos to the processed bi-weekly payroll reports for accuracy. We ran payroll register, vendor, and job change reports from Kronos. These reports and supporting documents were examined and verified for Medicare rates, FICA rates, retirement rates for both employee and county contributions, and payroll vendors paid. We also examined the personnel action forms (PAF's) for all new hires, position transfers and rate changes.

## **Findings**

There were no exceptions that would lead us to conclude that the salaries and vendors paid were not, in all material respects, appropriately charged, remitted and reported.

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

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



---

**RE: FY26 Q1 Postage Audit Letter Draft**

---

**From** Codey Sibley <csibley@johnsoncountytexas.org>  
**Date** Mon 16-Mar-26 10:07 AM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Cc** Brandy Ford <bford@johnsoncountytexas.org>

Apologies. Approved thank you very much.

Thanks,

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

---

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Monday, March 16, 2026 9:57 AM  
**To:** Codey Sibley <csibley@johnsoncountytexas.org>  
**Cc:** Brandy Ford <bford@johnsoncountytexas.org>  
**Subject:** Fw: FY26 Q1 Postage Audit Letter Draft

Mr. Sibley,

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

If you have any questions please let me know.

Thank you

---

**From:** Audit-Letters <[audit-letters@johnsoncountytexas.org](mailto:audit-letters@johnsoncountytexas.org)>  
**Sent:** Thursday, March 5, 2026 9:41 AM  
**To:** Codey Sibley <[csibley@johnsoncountytexas.org](mailto:csibley@johnsoncountytexas.org)>  
**Cc:** Brandy Ford <[bford@johnsoncountytexas.org](mailto:bford@johnsoncountytexas.org)>  
**Subject:** FY26 Q1 Postage Audit Letter Draft

Mr. Sibley,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**

Johnson County Auditor

P: 817-556-6305

E: [swatson@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

March 5<sup>th</sup>, 2026

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

Dear Mr. Sibley,

RE: Auditor's Report – FY26 Q1 Postage Audit

### **Summary**

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Johnson County Postage for the time period ending December 2025.

### **Background**

The Johnson County Postage (Mailroom) processes roughly 280K pieces of mail yearly. The mailroom receives all incoming letters, packages, and inter-office mail. It is then sorted and delivered to the twelve County facilities, and four outlying Precinct buildings. Outgoing letters are stamped and sealed by a high-volume postage machine. Packages are shipped using PitneyShip Pro, an online shipping software that saves the County more than 20% per package on postage.

### **Scope**

Our review was limited to the examination of the postage transactions and their supporting documentation for this period.

## **Objective**

To accomplish this audit, we examined the collateral documents and ensured they were current, met statutory minimums, and were properly recorded. We verified funds recorded in Innoprise matched the monthly postage reports.

## **Findings**

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

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

Sincerely,



Steve Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



---

**RE: FY26 Q1 SO Escrow Audit Letter Draft**

---

**From** Tara Raby <traby@johnsoncountytexas.org>  
**Date** Thu 29-Jan-26 3:46 PM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>; Ben Arriola <BenA@johnsoncountytexas.org>  
**Cc** Susan Rossee <srossee@johnsoncountytexas.org>

This has been approved.

Thank you,

*Tara Raby*  
Johnson County Sheriff's Office Manager  
1102 E Kilpatrick Ste A  
Cleburne TX 76031  
817-556-6058 ext. 3503  
[traby@johnsoncountytexas.org](mailto:traby@johnsoncountytexas.org)



---

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Thursday, January 29, 2026 3:45 PM  
**To:** Ben Arriola <BenA@johnsoncountytexas.org>  
**Cc:** Tara Raby <traby@johnsoncountytexas.org>; Susan Rossee <srossee@johnsoncountytexas.org>  
**Subject:** FY26 Q1 SO Escrow Audit Letter Draft

Captain Arriola,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**

Johnson County Auditor

P: 817-556-6305

E: [swatson@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

January 29<sup>th</sup>, 2026

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

RE: Auditor's Report – FY26 Q1 Sheriff's Office Escrow Account

Dear Captain Arriola:

### **Summary**

In accordance with Local Government Code Section 115, the Auditor's Office performed a review of the Sheriff's Office Escrow Account for the period ending December 2025.

### **Background**

The Sheriff's Office is responsible for traffic control, investigating crimes, apprehending fugitives, running the county jail, emergency response calls (911), resolving disputes, executing warrants, security of the court's buildings, and the safety and security of the Judges. The Sheriff's Office assists other law enforcement agencies within the county.

### **Scope**

Our review was limited to the examination of the Sheriff's Office Escrow ledger accounts, disbursements for the quarter ended December 2025. To accomplish the audit, we examined bank reconciliations and supporting documents; reviewed Odyssey receipts and related procedures; and verified that funds collected had been accurately and timely disbursed.

## **Objective**

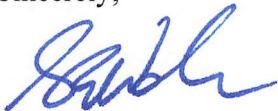
Compared bank reconciliations and supporting documents, and Odyssey receipts and related procedures were reviewed. All outstanding deposits and any un-cleared checks on the reconciliation reports were compared to the deposit reports, and to the First Financial bank statements for each month from October, November and December 2025.

## **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



---

**RE: FY26 Q1 Inmate Commissary Audit Letter Draft**

---

**From** Tara Raby <traby@johnsoncountytexas.org>

**Date** Tue 17-Feb-26 10:56 AM

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

This has been approved.

Thank you,

*Tara Raby*

Johnson County Sheriff's Office Manager

1102 E Kilpatrick Ste A

Cleburne TX 76031

817-556-6058 ext. 3503

[traby@johnsoncountytexas.org](mailto:traby@johnsoncountytexas.org)



---

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

**Sent:** Monday, February 16, 2026 7:29 AM

**To:** Ben Arriola <BenA@johnsoncountytexas.org>

**Cc:** Tara Raby <traby@johnsoncountytexas.org>; Kristen Lesley <klesley@johnsoncountytexas.org>; Susan Rossee <srossee@johnsoncountytexas.org>

**Subject:** FY26 Q1 Inmate Commissary Audit Letter Draft

Captain Arriola,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**

Johnson County Auditor

P: 817-556-6305

E: [swatson@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

February 13<sup>th</sup>, 2026

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

RE: Auditor's Report – FY26 Q1 Sheriff's Office Commissary

Dear Captain Ben Arriola,

### Summary

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

### Background

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

### Scope

To complete the regular audit procedures for the Inmate Commissary account for the months of October, November and December 2025.

## **Objective**

We verified the accuracy of the bank reconciliation report to the bank statement for the Commissary account. We examined various reports and their supporting documentation, ensured that funds collected from the Inmate Trust account matched the sales, including sales tax, and reviewed Commissary expenditures to ensure compliance with LGC 351.0415.

## **Findings**

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

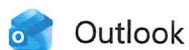
Thank you and your staff for your courtesy and cooperation shown during the audit.

Sincerely,



Steven Watson  
Johnson County Auditor

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



---

**RE: FY26 Q1 Inmate Trust Audit Letter Draft**

---

**From** Tara Raby <traby@johnsoncountytexas.org>  
**Date** Tue 17-Feb-26 10:56 AM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>

This has been approved.

Thank you,

*Tara Raby*  
Johnson County Sheriff's Office Manager  
1102 E Kilpatrick Ste A  
Cleburne TX 76031  
817-556-6058 ext. 3503  
[traby@johnsoncountytexas.org](mailto:traby@johnsoncountytexas.org)



---

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Monday, February 16, 2026 7:30 AM  
**To:** Ben Arriola <BenA@johnsoncountytexas.org>  
**Cc:** Tara Raby <traby@johnsoncountytexas.org>; Kristen Lesley <klesley@johnsoncountytexas.org>; Susan Rossee <srossee@johnsoncountytexas.org>  
**Subject:** FY26 Q1 Inmate Trust Audit Letter Draft

Captain Arriola,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

2/17/26, 11:06 AM

Inbox - Kathy Rice - Outlook

**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

February 13<sup>th</sup>, 2026

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

RE: Auditor's Report – FY26 Q1 Sheriff's Office Inmate Trust Acct.

Dear Captain Ben Arriola,

**Summary**

In accordance with Local Government Code, Section 351, the Auditor's Office performed a review of the Inmate Trust Account for the First Quarter 2026, including months October, November and December 2025.

**Background**

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

**Scope**

To complete the regular audit procedures for the Inmate Trust account for the months of October, November and December 2025.

## **Objective**

We verified the accuracy of the bank reconciliation, to the bank statement for the Inmate Trust checking account. We examined various reports and their supporting documentation. Reports included are from GTL and Lockdown software for inmate deposits, payment processing services, Kiosks, intake deposits and withdrawals for Debit Release cards, and Commissary usage. From the supporting documentation we ensured that funds collected and held in the Inmate Trust account balanced and that all Trust expenditures complied with Texas Government Code § 501.014 and Sec. 501.063.

## **Findings**

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

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

Sincerely,

A handwritten signature in blue ink, appearing to read 'S. Watson', with a long horizontal flourish extending to the right.

Steven Watson  
Johnson County Auditor

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



---

**Re: FY26 Q1 IHC / Jail Medical Audit Letter Draft**

---

**From** Ben Arriola <BenA@johnsoncountytexas.org>  
**Date** Thu 05-Feb-26 2:17 PM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>

Approved. Thank You.

Get [Outlook for iOS](#)

---

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Thursday, February 5, 2026 2:00:32 PM  
**To:** Ben Arriola <BenA@johnsoncountytexas.org>; Christopher Boedeker <christopherb@johnsoncountytexas.org>  
**Cc:** Paula Reid <paular@johnsoncountytexas.org>; Tara Raby <traby@johnsoncountytexas.org>; Susan Rossee <srossee@johnsoncountytexas.org>  
**Subject:** FY26 Q1 IHC / Jail Medical Audit Letter Draft

Judge Boedeker  
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](mailto:swatson@johnsoncountytexas.org)



---

**RE: FY26 Q1 IHC / Jail Medical Audit Letter Draft**

---

**From** Christopher Boedeker <christopherb@johnsoncountytexas.org>

**Date** Thu 05-Feb-26 2:02 PM

**To** Audit-Letters <audit-letters@johnsoncountytexas.org>; Ben Arriola <BenA@johnsoncountytexas.org>

**Cc** Paula Reid <paular@johnsoncountytexas.org>; Tara Raby <traby@johnsoncountytexas.org>; Susan Rossee <srossee@johnsoncountytexas.org>

Approved.

Christopher Boedeker  
Johnson County Judge

2 N. Main Street, Room 120  
Cleburne, Texas 76033  
817.556.6360

[www.johnsoncountytexas.org/government/county-judge](http://www.johnsoncountytexas.org/government/county-judge)

---

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

**Sent:** Thursday, February 5, 2026 2:01 PM

**To:** Ben Arriola <BenA@johnsoncountytexas.org>; Christopher Boedeker <christopherb@johnsoncountytexas.org>

**Cc:** Paula Reid <paular@johnsoncountytexas.org>; Tara Raby <traby@johnsoncountytexas.org>; Susan Rossee <srossee@johnsoncountytexas.org>

**Subject:** FY26 Q1 IHC / Jail Medical Audit Letter Draft

Judge Boedeker  
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

2/5/26, 2:06 PM

Inbox - Kathy Rice - Outlook

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

February 5<sup>th</sup>, 2026

The Honorable Christopher Boedeker  
Captain Ben Arriola, Acting Sheriff  
Johnson County  
2 N. Main  
Cleburne, TX 76033

RE: Auditor's Report – FY26 Q1 Indigent Health Care & Jail Medical

Dear Judge Boedeker and Captain Arriola,

### **Summary**

In accordance with Chapter 115 of the Local Government Code, we reviewed the Indigent Health Care and Jail Medical accounts for the quarter ending December 2025.

### **Background**

The County Indigent Health Care Program helps Johnson County jail inmates with their health care, prescriptions and hospital needs while being incarcerated. Indigent Health Care also benefits those in Johnson County who have limited income and require assistance with medical needs.

### **Scope**

Our review was limited to the examination of Indigent Health and Jail Medical ledger accounts, disbursements, prescription return processes, and billings, for the quarter ended December 2025.

### **Objective**

Reports and supporting documentation extracted from Indigent Healthcare Solutions, the software utilized by the county to process and track indigent payments, were examined.

A sampling of invoices paid was compared against indigent rates ensuring reasonableness of said rates. A sampling of invoices was also compared against inmate records to confirm incarceration dates aligned with prescription and service dates.

Johnson County houses inmates on behalf of other entities, both local and federal. Therefore, we researched inmate records to ensure payments for medical services were solely for county inmates.

### **Findings**

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

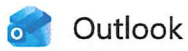
Thank you and your staff for your courtesy and cooperation shown during this audit.

Sincerely,



Steve Watson  
Johnson County Auditor

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



---

**RE: FY26 Q1 LEOSE Audit Letter Draft**

---

**From** Ben Arriola <BenA@johnsoncountytexas.org>  
**Date** Fri 20-Feb-26 9:15 AM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>

Approved. Thank You.

---

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Friday, February 20, 2026 8:36 AM  
**To:** Ben Arriola <BenA@johnsoncountytexas.org>  
**Cc:** Tara Raby <traby@johnsoncountytexas.org>; Susan Rossee <srossee@johnsoncountytexas.org>  
**Subject:** FY26 Q1 LEOSE Audit Letter Draft

Captain Arriola,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**

Johnson County Auditor

P: 817-556-6305

E: [swatson@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

February 19<sup>th</sup>, 2026

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

RE: Auditor's Report – FY26 Q1 Sheriff's Office LEOSE Account

### **Summary**

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

### **Background**

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

### **Scope**

This engagement examined the October, November and December 2025 LEOSE accounts, bank reconciliations and supporting documents. We reviewed related procedures, to verify that funds received had been accurately and timely disbursed.

**Objective**

Compared any outstanding deposits and all un-cleared checks on the reconciliation reports, to the First Financial bank statements for October, November and December 2025.

**Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



---

**RE: FY26 Q1 AdValorem Audit Letter Draft**

---

**From** Nelda K. Morris <Nelda@johnsoncountytexas.org>  
**Date** Thu 05-Mar-26 2:48 PM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>

Good afternoon,

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:** Thursday, March 5, 2026 8:39 AM  
**To:** Scott Porter <ScottP@johnsoncountytexas.org>  
**Cc:** Nelda K. Morris <Nelda@johnsoncountytexas.org>; Ricardo Ocegueda <rocegueda@johnsoncountytexas.org>  
**Subject:** FY26 Q1 AdValorem Audit Letter Draft

Mr. Porter,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

P: 817-556-6305  
E: [swatson@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

March 4<sup>th</sup>, 2026

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

RE: Auditor's Report - FY26 Q1 Tax Office Ad Valorem

Dear Mr. Porter,

**Summary**

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the Ad Valorem account files, for the quarter ending December 2025.

**Background**

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

**Scope**

Our review was limited to the examination of the 'SpindleMedia Tax Office 4' software Transaction reports, SpindleMedia General Ledger (SMIGL) reports, and bank statements for this period.

## **Objective**

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

## **Findings**

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

We appreciate the courtesy and cooperation of the Tax Office during our review.

Sincerely,



Steven Watson  
Johnson County Auditor

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



---

**RE: FY26 Q1 Auto's Audit Letter Draft**

---

**From** Nelda K. Morris <Nelda@johnsoncountytexas.org>  
**Date** Fri 13-Mar-26 3:57 PM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>

Good afternoon,

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

Thank you.

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

---

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Thursday, March 12, 2026 3:42 PM  
**To:** Scott Porter <ScottP@johnsoncountytexas.org>  
**Cc:** Nelda K. Morris <Nelda@johnsoncountytexas.org>; Ricardo Ocegueda <rocegueda@johnsoncountytexas.org>  
**Subject:** FY26 Q1 Auto's 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](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

March 10<sup>th</sup>, 2026

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

RE: Auditor's Report – FY26 Q1 Tax Office Auto Registrations

Dear Mr. Porter,

### **Summary**

In accordance with Local Government Code, Sections 112 and 115, the Auditor's Office performed a review of the Quickbooks (QB) reconciliations of the Auto Registrations bank account for the quarter ending December 2025.

### **Background**

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

### **Scope**

Our review was limited to the examination of the Tax Offices QB's reports, Texas Department of Motor Vehicle (TDMV) reports, and bank reports for this period.

## **Objective**

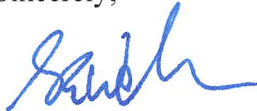
To accomplish this audit, we examined the QB reconciliation reports, daily deposit slips, and TDMV reports to the bank statement for this period. We ensured that funds collected on the QB deposit report matched the monthly TDMV report.

## **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



---

**RE: FY26 Q1 Boat Audit Letter Draft**

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**From** Nelda K. Morris <Nelda@johnsoncountytexas.org>  
**Date** Tue 17-Mar-26 7:48 AM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>

Good morning,

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

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

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**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Monday, March 16, 2026 8:28 AM  
**To:** Scott Porter <ScottP@johnsoncountytexas.org>  
**Cc:** Nelda K. Morris <Nelda@johnsoncountytexas.org>; Ricardo Ocegueda <rocegueda@johnsoncountytexas.org>  
**Subject:** FY26 Q1 Boat Audit Letter Draft

Mr. Porter,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

P: 817-556-6305  
E: [swatson@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

March 13<sup>th</sup>, 2026

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

RE: Auditor's Report – FY26 Q1 Tax Office Boat Registration

Dear Mr. Porter,

### **Summary**

In accordance with Local Government Code, Sections 112 and 115, the Auditor's Office performed a review of the Quickbooks (QB) reconciliations for the Boat Registrations bank account for the quarter ending December 2025.

### **Background**

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

### **Scope**

Our review was limited to the examination of the Tax Offices QB's reports, Texas Parks & Wildlife (TP&W) reports, and bank reports for this period.

**Objective:**

To accomplish this audit, we examined the QB reconciliation reports, and TP&W reports to the bank statement for this period. We ensured that funds collected on the QB deposit report matched the monthly TP&W report. Boat registration fees are made by cash only.

**Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



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**RE: FY26 Q1 Sales Tax Audit Letter Draft**

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**From** Nelda K. Morris <Nelda@johnsoncountytexas.org>  
**Date** Tue 17-Mar-26 7:47 AM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>

Good morning,

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

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

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**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Monday, March 16, 2026 3:39 PM  
**To:** Scott Porter <ScottP@johnsoncountytexas.org>  
**Cc:** Nelda K. Morris <Nelda@johnsoncountytexas.org>; Ricardo Ocegueda <rocegueda@johnsoncountytexas.org>  
**Subject:** FY26 Q1 Sales Tax Audit Letter Draft

Mr. Porter,

Please review the attached draft letter for this audit.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

**Steve Watson**  
Johnson County Auditor

P: 817-556-6305  
E: [swatson@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

March 16<sup>th</sup>, 2026

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

RE: Auditor's Report – FY26 Q1 Tax Office Sales Tax on Registrations

Dear Mr. Porter,

### **Summary**

In accordance with Local Government Code, Sections 112 and 115, the Auditor's Office performed a review of the QuickBooks (QB) reconciliations of the Sales Taxes bank account for the quarter ending December 2025.

### **Background**

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

### **Scope**

Our review was limited to the examination of the Tax Offices QB's reports, Texas Department of Motor Vehicle (TDMV) reports, and bank reports for this period.

## **Objective**

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

## **Findings**

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

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

Sincerely,



Steven Watson  
Johnson County Auditor

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



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**RE: FY26 Q1 Audit Letter Draft**

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**From** Kathy Blackwell <KathyB@johnsoncountytexas.org>

**Date** Tue 17-Mar-26 10:45 AM

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

**Cc** Melinda Horn <mhorn@johnsoncountytexas.org>; Carter Staats <cstaats@johnsoncountytexas.org>

agree

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

**Sent:** Tuesday, March 17, 2026 10:38 AM

**To:** Kathy Blackwell <KathyB@johnsoncountytexas.org>

**Cc:** Melinda Horn <mhorn@johnsoncountytexas.org>; Carter Staats <cstaats@johnsoncountytexas.org>

**Subject:** FY26 Q1 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](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

March 17<sup>th</sup>, 2026

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

RE: Auditor's Report – FY26 Q1 Treasurer's Office

Dear Ms. Blackwell,

### **Summary**

In accordance with Chapter 115 of the Local Government Code, the Auditor's Office completed the regular quarterly audit procedures for the Treasurer's Office for the time period ending December 31<sup>st</sup>, 2025.

### **Background**

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

### **Scope**

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

## **Objective**

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

## **Findings**

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

## **Opinions**

None at this time.

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

Sincerely,



Steven Watson  
Johnson County Auditor

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