

**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:**



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


**Description:**

Acknowledgment of the Quarterly Report to Judges for Audits Completed

During the Quarter of January through March 2026 - Auditors Office

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(May attach additional sheets if necessary)

**Person to Present:** Steve Watson

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

**Supporting Documentation:** (check one)     PUBLIC     CONFIDENTIAL

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

**Estimated Length of Presentation:** N/A minutes

**Session Requested:** (check one)

Action Item     Consent     Workshop     Executive     Other \_\_\_\_\_

**Check All Departments That Have Been Notified:**

County Attorney     IT     Purchasing     Auditor

Personnel     Public Works     Facilities Management

Other Department/Official (list) \_\_\_\_\_

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



## Johnson County Auditor

Johnson County Courthouse  
#2 N. Main  
Cleburne, Texas 76033  
Telephone (817) 556-6305 ~ Fax (817) 556-6075

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

April 6, 2026

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

Honorable Judges and Commissioners:

The following audits were completed during the 2nd quarter (Jan. - Mar. '26) of FY26.

<b><u>OFFICE</u></b>	<b><u>PERIOD AUDITED</u></b>	<b><u>AUDITOR COMPLETED</u></b>	<b><u>FINDINGS</u></b>
Adult Probation - CSCD	Oct.-Dec. '25	13-Mar-26	N
Constable 1	Oct.-Dec. '25	16-Jan-26	N
Constable 2	Oct.-Dec. '25	15-Jan-26	N
Constable 3	Oct.-Dec. '25	15-Jan-26	N
Constable 4	Oct.-Dec. '25	15-Jan-26	N
County & District Attorney Hot Check Collections	Oct.-Dec. '25	17-Feb-26	N
County Clerk Court Cash Bond	Oct.-Dec. '25	26-Feb-26	N
County Clerk Court Fines & Fees (General Fund)	Oct.-Dec. '25	24-Feb-26	N
County Clerk Recording	Oct.-Dec. '25	03-Mar-26	N
County Clerk Registry of Court	Oct.-Dec. '25	02-Mar-26	N
Development Services	Oct.-Dec. '25	05-Feb-26	N
District Clerk Fines & Fees (General Fund)	Oct.-Dec. '25	05-Mar-26	N
District Clerk Registry of Court	Oct.-Dec. '25	09-Mar-26	N
District Clerk Jury Account	Oct.-Dec. '25	03-Mar-26	N
Elections	Oct.-Dec. '25	04-Mar-26	N
Hamm Creek	Oct.-Dec. '25	20-Feb-26	N
Indigent Health Care	Oct.-Dec. '25	05-Feb-26	N
JP-1	Oct.-Dec. '25	22-Jan-26	N
JP-2	Oct.-Dec. '25	28-Jan-26	N

JP-3	Oct.-Dec. '25	23-Jan-26	N
JP-4	Oct.-Dec. '25	29-Jan-26	N
Juvenile Probation	Oct.-Dec. '25	26-Mar-26	N
Payroll - General	Oct.-Dec. '25	17-Mar-26	N
Postage	Oct.-Dec. '25	05-Mar-26	N
Sheriff's Office - Fines, Bonds & Escrow Account	Oct.-Dec. '25	29-Jan-26	N
Sheriff's Office - Jail Inmate Trust and Commissary Accts	Oct.-Dec. '25	13-Feb-26	N
Sheriff's Office - LEOSE Account	Oct.-Dec. '25	19-Feb-26	N
Sheriff's Office - Property Evidence Room (Annual)	2025	20-Feb-26	YES
Tax Office - Ad Valorem Account	Oct.-Dec. '25	04-Mar-26	N
Tax Office - Auto Registration	Oct.-Dec. '25	12-Mar-26	N
Tax Office - Boat Registration	Oct.-Dec. '25	12-Mar-26	N
Tax Office - Sales Tax	Oct.-Dec. '25	17-Mar-26	N
Treasurer	Oct.-Dec. '25	17-Mar-26	N

NOTE: Findings description is as follows:

N = No findings/exceptions found

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

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

Sincerely,

Steven E. Watson  
Johnson County Auditor

klr



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**RE: 2025 SO Property Room Audit Letter Draft - FINDINGS**

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

**Date** Fri 13-Mar-26 9:59 AM

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

**Cc** Kim Burris <kburris@johnsoncountytexas.org>; Mark Reinhardt <mreinhardt@johnsoncountytexas.org>

Good morning –

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)



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

**Sent:** Friday, March 6, 2026 9:07 AM

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

**Cc:** Tara Raby <traby@johnsoncountytexas.org>; Kim Burris <kburris@johnsoncountytexas.org>; Mark Reinhardt <mreinhardt@johnsoncountytexas.org>

**Subject:** 2025 SO Property Room Audit Letter Draft - FINDINGS

Mr. Arriola,

Please review the attached draft letter for this audit.

There are three (3) findings reported.

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

Once approved, this will be submitted to Commissioners Court.

Thank you,

3/13/26, 10:00 AM

Inbox - Kathy Rice - Outlook

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

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

February 18<sup>th</sup>, 2026

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

RE: Auditor's Report – 2025 Sheriff's Office Property Room Physical Count

Dear Captain Arriola,

### **Background**

The Johnson County Auditor's office has completed the audit of the Johnson County Sheriff's Office evidence/property room, located at the Johnson County Sheriff's Administration building. This audit period is for calendar year 2025. The Johnson County Sheriff's Office evidence/property room is the repository for property and cash acquired and held by the Johnson County Sheriff's Office during the course of investigations. Therefore, policy and procedure should be in place and practiced ensuring this task is done with the utmost accuracy. This audit was planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and recommendations based on our audit objectives.

### **Scope**

The scope of this audit included an examination of internal controls, physical inventory of randomly selected property items, 100 % of high-risk items, and a focus on seized property from property transfer reports. We were limited in verification of items checked for 'Motion of Destruction' due to the secure location of these items. There are two software programs; the former software program is Quetel and the current active software is SOMA, as of report date 02/04/2026. This is a snapshot of the property room environment at the time of this audit.

Then new SOMA software was implemented in October of 2025 and the items from RMS OSSI system were migrated in. This software had issues migrating all the needed columns of data from RMS OSSI, causing many issues with the actual locations and chain of command data.

## **Objectives**

Our objectives for this audit were:

- We evaluated compliance with state law and the policies and procedures for the Johnson County Sheriff's Office.
- We determined whether all property and evidence were stored safely, and adequately safeguarded from loss, fraud, or other mishandling.
- We ascertained whether complete and accurate records of all property and evidence were maintained, including chain of custody documentation.
- We ascertained whether internal controls were in place and practiced as policy required.

## **Physical Inventory**

In preparation for this audit, the auditors obtained and reviewed reports prepared by and furnished by Johnson County Sheriff's Office out of both Quetel and SOMA (migrated from RMS OSSI) software. The reports provide information on property that should be stored in the property room. Auditors also obtained and reviewed information independent of anything originating at the Johnson County Sheriff's Office, which included Orders of Destruction and Property Transfer reports.

Between February 9<sup>th</sup>, and February 12<sup>th</sup>, 2026, the auditors verified a total of 6,289 items at the Sheriff's Office Property Room. Case dates ranged from 2007 to 2026. Most of the items were in the location listed under the case and/or had accompanying chain of custody case notes with signature documentation for verification. Auditors verified 986 items out of Quetel, and 5,303 items out of SOMA, for a total of 22.3% of inventory.

Sorted by class:

### **Jewelry**

1. Quetel & SOMA item at 100% verification of current location

### **Firearms & Ammunition**

2. Quetel & SOMA items at 100% verification of current location

### **Currency (Certificate of Seizure)**

3. Quetel & SOMA items at 100% verification of current location

### **All Other Class Codes**

4. Quetel & SOMA 11% of verification of current location

## **Orders Reviewed**

1. Auditors verified 290 Orders of Destruction from the SOMA report. The case dates on the signed destruction orders ranged from January 2020 to December 2025. All evidence destruction is complete with signed 'Motion of Destruction' orders.
2. We verified the Transfer/Chain of Custody reports on 14 cases that were processed for the same time period.
3. Additionally, there were 6 cases for Search Warrant Returns that were viewed and verified.

## **Observations / Recommendations**

1. Policies and procedures are not clearly defined, regularly updated or followed. This may cause regulatory non-compliance, increased exposure to legal liabilities, and reputational damage, which could negatively impact objectives and public trust.
2. The SOMA system that was implemented in October of 2025, is not suitable software for the Sheriffs Property Room inventory. It is cumbersome when entering the chain of custody, transferring items in or out.
3. We have observed in the past that additional staffing is needed for the property room. The current team is working extended hours and has been unable to use their accrued compensatory time. With the ongoing transition to the SOMA software—and the anticipated implementation of a new system in the near future—substantial additional man hours will be required to properly log and manage the inventory.
  - a. We recommend assigning at least two staff members to the property room so that, once the new software is fully implemented, the team has enough coverage to allow individuals to take time off as needed.
4. All items were labeled and organized, yet there were quite a few items that were not in the locations listed on the inventory report.
  - a. The system's location had not been updated when items were relocated to/from the lab.
  - b. The system's location had not been updated when items were destroyed, or sent to be destroyed, per the signed 'Motion of Destruction' orders.

We recommend the staff work to ensure the system locations are updated at the time items are moved from one location to another. The staff is diligently working to remedy this issue.

## **Findings**

1. Improper storage, including ventilation, humidity, temperature, pest exposure, are a safety hazard and can compromise the integrity of the evidence. Some packaged drugs and DNA, in the main property room had been damaged by mice.
  - a. The storage lot for larger items is not well maintained and could cause the county to be found liable for negligence if a claim was filed.
  - b. The property room techs are taking steps to seal the evidence from rodents, and putting out rodent repellent traps, to stop items from being damaged.

2. From the Quetel list, three guns were not in the 'Gun/Drug' room, they were listed as the caliber of the shell, ex: '.38 cal.'. causing them to be missed in previous audits. This old list did not have the individual items broken out and barcoded, all items logged were described in one row, making it hard to know what was to be inventoried or audited. These three items were in a box on the Main property room shelves.
  - a. Steps need to be taken to ensure all guns are securely stored in the 'Gun/Drug' room.
3. Current staff are operating beyond a sustainable workload. The volume of items moving in and out each day exceeds what the existing team can reasonably manage while maintaining accuracy and timeliness. Adding at least one additional staff member would significantly improve workflow efficiency, reduce errors, and support consistent, timely completion of all required processes.

We 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