



**AGENDA PLACEMENT FORM**

(Submission Deadline – Tuesday, 12:00 PM before Regular Court Meetings)

Date: 11-01-2023

Meeting Date: 11-27-2023

Submitted By: Steven Watson

COMMISSIONERS COURT

Department/Office: County Auditor

NOV 27 2023

Signature of Director/Official: \_\_\_\_\_

Agenda Title: Receive and File Auditor's Report for Tax Office Sales Tax

**Acknowledged**

**Public Description** (Description should be 2-4 sentences explaining to the Court and the public what action is recommended and why it is necessary):

Receive and File Audit Report for FY23 Q4 Tax Office Sales Tax

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

(May attach additional sheets if necessary)

Person to Present: Steven 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: Consent (Action Item, Workshop, Consent, Executive)

**Check All Departments Requiring Notification:**

County Attorney \_\_\_\_\_ IT \_\_\_\_\_ Purchasing \_\_\_\_\_ Auditor \_\_\_\_\_

Personnel \_\_\_\_\_ Public Works \_\_\_\_\_ Facilities Management \_\_\_\_\_

Other Department/Official (list) County Tax Office



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

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

November 8<sup>th</sup>, 2023

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

RE: Auditor's Report – FY23 Q4 Tax Office Sales Tax on 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 Sales Taxes bank account for the quarter ending September 2023.

### **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.

We appreciate the cooperation of the Tax Office during our review. If you have any questions concerning this report, please do not hesitate to call.

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: Kathy Rice, Audit Manager

## FW: Draft - Auditor's Report – FY23 Q4 Tax Office Sales Tax on Registration

Steven Watson <[swatson@johnsoncountytexas.org](mailto:swatson@johnsoncountytexas.org)>

Wed 15-Nov-23 10:07 AM

To: Kathy Rice <[krice@johnsoncountytexas.org](mailto:krice@johnsoncountytexas.org)>

SW

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From: Scott Porter <[ScottP@johnsoncountytexas.org](mailto:ScottP@johnsoncountytexas.org)>  
Sent: Thursday, November 9, 2023 1:27 PM  
To: Steven Watson <[swatson@johnsoncountytexas.org](mailto:swatson@johnsoncountytexas.org)>  
Subject: RE: Draft - Auditor's Report – FY23 Q4 Tax Office Sales Tax on Registration

Steve,

All three audit reports look good to me. I don't have anything to add.

Thanks!

Scott

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From: Steven Watson <[swatson@johnsoncountytexas.org](mailto:swatson@johnsoncountytexas.org)>  
Sent: Thursday, November 9, 2023 11:27 AM  
To: Scott Porter <[ScottP@johnsoncountytexas.org](mailto:ScottP@johnsoncountytexas.org)>  
Subject: Draft - Auditor's Report – FY23 Q4 Tax Office Sales Tax on Registration

Scott,

Attached is a draft of a letter regarding your most recent audit. I sent a memo in April of 2023 highlighting the new process that I would have for this, which includes sending a draft for your review. When we agree on the draft, you may offer a written response to include when this goes to commissioners court. Please let me know if you have any questions!

SW

**Steve Watson**  
Johnson County Auditor

P: 817-556-6305

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

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