



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

Department/Office: County Auditor

Signature of Director/Official: _____

COMMISSIONERS COURT

NOV 27 2023
Acknowledged

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

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 Boat Registration

(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 1st, 2023

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

RE: Auditor's Report – FY23 Q4 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 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 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.

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,



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>

Wed 15-Nov-23 10:07 AM

To: Kathy Rice <krice@johnsoncountytexas.org>

SW

From: Scott Porter <ScottP@johnsoncountytexas.org>**Sent:** Thursday, November 9, 2023 1:27 PM**To:** Steven Watson <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

From: Steven Watson <swatson@johnsoncountytexas.org>**Sent:** Thursday, November 9, 2023 11:27 AM**To:** Scott Porter <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

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