



### AGENDA PLACEMENT FORM

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

Date: 12/1/2023  
Meeting Date: 01-08-2024  
Submitted By: Steve Watson  
Department: County Auditor  
Signature of Elected Official/Department Head:  


**Court Decision:**  
This section to be completed by County Judge's Office



**January 8, 2024**

**Description:**  
Acknowledge and Approve the Audit Report for FY24 Q1 Burleson Tax Office's Cash Count  
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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) Tax Office

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



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

Steven E. Watson  
County Auditor

Jennifer R. Lyon  
First Assistant County Auditor

October 25<sup>th</sup>, 2023

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

Filed For Record 10:31AM

JAN 09 2024

April Long  
County Clerk, Johnson County Texas

BY April Long DEPUTY

RE: Auditor's Report – FY24 Q1 Cash Count of the Burleson Tax Office

Dear Mr. Porter,

### Summary

In accordance with Local Government Code, 112 and 115, the Auditor's Office performed a surprise cash count of the Burleson Tax Office cash drawers as of October 25<sup>th</sup>, 2023. To accomplish the audit, the auditor, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciling cash on hand to the receipt report.

### 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

To complete the regular audit procedures for the Tax Office's Cash Receipts 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 systems receipt journal matched the actual funds 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 the audit.

Sincerely,

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

Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager