


AGENDA PLACEMENT FORM

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

Date: 12/1/2023
Meeting Date: 01/22/2024
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 22, 2024

Description:
Acknowledge and Approve the Audit Report for FY23 Q4 Tax Office's
AdValorem

(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

Filed For Record 4:37 PM

JAN 22 2024

April Long
County Clerk, Johnson County Texas
BY April Long DEPUTY

Jennifer R. Lyon
First Assistant County Auditor

December 4th, 2023

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

RE: Auditor's Report - FY23 Q4 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 fourth 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 '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,

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

FW: FY23 Q4 Tax Office AdValorem Draft

Steven Watson <swatson@johnsoncountytexas.org>

Tue 02-Jan-24 1:01 PM

To: Kathy Rice <krice@johnsoncountytexas.org>

SW

From: Scott Porter <ScottP@johnsoncountytexas.org>
Sent: Tuesday, January 2, 2024 12:50 PM
To: Steven Watson <swatson@johnsoncountytexas.org>
Subject: RE: FY23 Q4 Tax Office AdValorem Draft

Steve,

Looks good to me.

Thanks!

Scott

From: Steven Watson <swatson@johnsoncountytexas.org>
Sent: Tuesday, January 2, 2024 12:47 PM
To: Scott Porter <ScottP@johnsoncountytexas.org>
Subject: FW: FY23 Q4 Tax Office AdValorem Draft

Scott:

Attached is a draft of a letter regarding your most recent audit. Please offer your written response to include when this goes to commissioners court. Please let me know if you have any questions!

SW

From: Kathy Rice <krice@johnsoncountytexas.org>
Sent: Friday, December 15, 2023 9:08 AM
To: Steven Watson <swatson@johnsoncountytexas.org>
Subject: FY23 Q4 Tax Office AdValorem Draft

Steve,

Attached is the Draft of the Audit Letter for AdValorem.

Thank you,

*Kathy Rice
Audit Manager
Johnson County Auditor's Office
817-556-6953 x1618
KRice@JohnsonCountyTX.org*