

AGENDA PLACEMENT FORM

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


Date: 01/02/2024

Meeting Date: 01/22/2024

Submitted By: Steve Watson

Department: County Auditor

Signature of Elected Official/Department Head:

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

<p>January 22, 2024</p>

Description:

Acknowledge and Approve the Audit Report for FY24 Q1 Alvarado Tax Office's Cash Count

(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

Filed For Record 4:37 PM

JAN 22 2024

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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

December 6th, 2023

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

RE: Auditor's Report – FY24 Q1 Cash Count of the Alvarado 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 Alvarado Tax Office cash drawers as of December 6th, 2023. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciled 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 procedure for the Tax Office's Cash Receipts for this period.

Objective

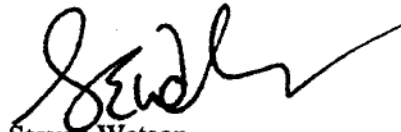
To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the systems receipt journal matched the actual funds received.

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

FW: Cash Count Alvarado Tax Office 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 1:01 PM

To: Steven Watson <swatson@johnsoncountytexas.org>

Subject: RE: Cash Count Alvarado Tax Office Draft

Steve,

Looks good to me.

Thanks!

Scott

From: Steven Watson <swatson@johnsoncountytexas.org>

Sent: Tuesday, January 2, 2024 12:55 PM

To: Scott Porter <ScottP@johnsoncountytexas.org>

Subject: FW: Cash Count Alvarado Tax Office 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: Thursday, December 7, 2023 8:40 AM

To: Steven Watson <swatson@johnsoncountytexas.org>

Subject: Cash Count Alvarado Tax Office Draft

Steve,

Attached is the approved draft of the audit letter for the Alvarado Cash Count.

Thank you,

Kathy Rice

Audit Manager

Johnson County Auditor's Office

817-556-6953 x1618

KRice@JohnsonCountyTX.org