

AGENDA PLACEMENT FORM

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

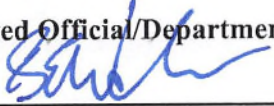
Date: 02/05/2024


Meeting Date: 02/12/2024

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>
 February 12, 2024

Description:

Acknowledge the Audit Report for FY23 Yearly Tax Office's Special Inventory

(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

November 27th, 2023

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

Filed For Record 8:52 AM

FEB 13 2024

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

RE: Auditor's Report – FY23 Tax Office Special Inventory

Dear Mr. Porter,

Summary

In accordance with Local Government Code, Sections 112 and 115, the Auditor's Office performed a review of the Quick Books (QB) reconciliations for the Special Inventory bank account for the 2023 fiscal year.

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 ad valorem, motor vehicles, trailers, boats, beer and wine as well as liquor.

The Special Inventory account is compiled of the taxes due on the actual inventory the dealerships have on hand at the end of each quarter, for RV's, campers and trailers.

Scope

Our review was limited to the examination of the Tax Office QB's reconciliations for Special Inventory, to bank statements, for this period.

Objective

To accomplish this audit, we examined the QB reconciliation reports, all outstanding deposits, any un-cleared checks, and the bank statements for each month from October 2022 through September 2023.

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,



Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager

FW: FY23 - MVIE Audit Letter

Steven Watson <swatson@johnsoncountytexas.org>

Mon 05-Feb-24 8:54 AM

To: Kathy Rice <krice@johnsoncountytexas.org>

sw

From: Scott Porter <ScottP@johnsoncountytexas.org>

Sent: Tuesday, December 5, 2023 3:17 PM

To: Steven Watson <swatson@johnsoncountytexas.org>

Subject: RE: FY23 - MVIE Audit Letter

Steve,

Those all look good to me.

Left a message with the County TAC in Ellis regarding FFB. Will let you know what I find out when he calls back. Thanks for your help with the bank!

Thanks,

Scott

From: Steven Watson <swatson@johnsoncountytexas.org>

Sent: Tuesday, December 5, 2023 10:52 AM

To: Scott Porter <ScottP@johnsoncountytexas.org>

Cc: Kathy Rice <krice@johnsoncountytexas.org>

Subject: FY23 - MVIE Audit Letter

Scott,

Please review the attached draft and respond for commissioners court record.

sw