

AGENDA PLACEMENT FORM

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

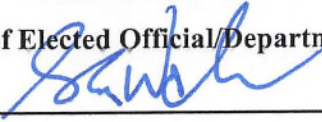
Date: 02/05/2024

Meeting Date: 02/12/2024


Submitted By: Steve Watson

Department: County Auditor

Signature of Elected Official/Department Head:



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



February 12, 2024

Description:

Acknowledge the Audit Report for 2022 Tax Office's Certified Role Files for 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

Jennifer R. Lyon
First Assistant County Auditor

October 19th, 2023

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

Filed For Record 8:52AM

FEB 13 2024

April Long
County Clerk, Johnson County Texas

BY *April Long* DEPUTY

RE: Auditor's Report - Tax Office Ad Valorem – FY22 Certified Role Files

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 2022 fiscal year. To accomplish the audit, we reviewed the SpindleMedia Tax Office 4 software reports and the Central Appraisal District of Johnson County (CAD) certified role files.

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

The Tax Office Ad Valorem utilizes SpindleMedia Tax Office 4 software, and the Central Appraisal District of Johnson County (CAD) certified role files. We compared these files to ensure the tax rates and discounts were properly recorded., utilizing Caseware IDEA-Data Analysis Software (IDEA).

Objective

To accomplish this audit, we examined a random sample of properties from the CAD report file and compared it to the SpindleMedia Tax Office 4 software reports for this period. We also utilized Caseware IDEA-Data Analysis Software (IDEA), to create a random selection of property accounts and tested them for accuracy.

Findings

There were no exceptions that would lead us to conclude that the property taxes charged and collected, for this period were not, in all material respects, appropriately charged, 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