

AGENDA PLACEMENT FORM

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

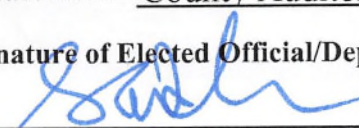
Date: 04/03/24

Meeting Date: 04/22/24


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



April 22, 2024

Description:

Acknowledge the Audit Report for FY24 Q2 - Tax Office's Alvarado 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

Steven E. Watson
County Auditor

Jennifer R. Lyon
First Assistant County Auditor

March 18th, 2024

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

RE: Auditor's Report – FY24 Q2 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 March 18th, 2024. 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.

Observation

One of the till's deposits sent to the bank for Friday the 15th, was short one one-hundred-dollar bill. This was found before the audit on Monday and a separate deposit was made to correct the shortage.

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: Approval Needed - Alvarado Tax Office Cash Count FY24 Q2

Steven Watson <swatson@johnsoncountytx.org>

Tue 02-Apr-24 3:44 PM

To: Kathy Rice <krice@johnsoncountytx.org>

SW

From: Scott Porter <ScottP@johnsoncountytx.org>

Sent: Tuesday, April 2, 2024 1:22 PM

To: Steven Watson <swatson@johnsoncountytx.org>

Subject: RE: Approval Needed - Alvarado Tax Office Cash Count FY24 Q2

Steve,

This is OK.

Thanks for your help!

Scott

From: Steven Watson <swatson@johnsoncountytx.org>

Sent: Tuesday, April 2, 2024 11:37 AM

To: Scott Porter <ScottP@johnsoncountytx.org>

Cc: Kathy Rice <krice@johnsoncountytx.org>

Subject: FW: Approval Needed - Alvarado Tax Office Cash Count FY24 Q2

Scott, here is the Q2 Alvarado cash count draft... you know the drill...

SW

From: Kathy Rice <krice@johnsoncountytx.org>

Sent: Thursday, March 21, 2024 1:54 PM

To: Steven Watson <swatson@johnsoncountytx.org>

Subject: Approval Needed - Alvarado Tax Office Cash Count FY24 Q2

Steve,

Attached is the Draft Letter for this audit.

Please forward for approval.

Thank you,

Kathy Rice

Audit Manager

Johnson County Auditor's Office

817-556-6953 x1618

KRice@JohnsonCountyTX.org