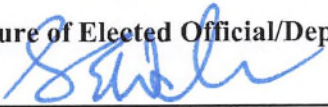



AGENDA PLACEMENT FORM

(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 and Approve the Audit Report for FY24 Q1 Tax Office's Auto
Registration Account

(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

April 1st, 2024

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

RE: Auditor's Report – FY24 Q1 Tax Office Auto Registrations

Dear Mr. Porter,

Summary

In accordance with Local Government Code, Sections 112 and 115, the Auditor's Office performed a review of the Quickbooks (QB) reconciliations of the Auto Registrations bank account for the quarter ending December 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 Tax Offices QB's reports, Texas Department of Motor Vehicle (TDMV) reports, and bank reports for this period.

Objective

To accomplish this audit, we examined the QB reconciliation reports, daily deposit slips, and TDMV reports to the bank statement for this period. We ensured that funds collected on the QB deposit report matched the monthly TDMV 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.

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 - FY24 Q1 Tax Office Auto Registration Draft

Steven Watson <swatson@johnsoncountytexas.org>

Tue 02-Apr-24 3:46 PM

To: Kathy Rice <krice@johnsoncountytexas.org>

SW

From: Scott Porter <ScottP@johnsoncountytexas.org>

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

To: Steven Watson <swatson@johnsoncountytexas.org>

Subject: RE: Approval Needed - FY24 Q1 Tax Office Auto Registration Draft

Short is always good

Thanks,

Scott

From: Steven Watson <swatson@johnsoncountytexas.org>

Sent: Tuesday, April 2, 2024 11:09 AM

To: Scott Porter <ScottP@johnsoncountytexas.org>

Cc: Kathy Rice <krice@johnsoncountytexas.org>

Subject: FW: Approval Needed - FY24 Q1 Tax Office Auto Registration Draft

Scott,

Here is the most recent Auto draft. Please review and respond.

SW

From: Kathy Rice <krice@johnsoncountytexas.org>

Sent: Tuesday, April 2, 2024 9:49 AM

To: Steven Watson <swatson@johnsoncountytexas.org>

Subject: Approval Needed - FY24 Q1 Tax Office Auto Registration Draft

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