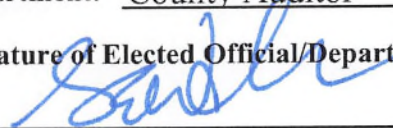



AGENDA PLACEMENT FORM

(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 Cleburne 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 15th, 2024

The Honorable J. Scott Porter
Tax Assessor-Collector
Johnson County
2 N. Mill Street
Cleburne, Texas 76031

RE: Auditor's Report – FY24 Q2 Cash Count - Cleburne 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 Johnson County Cleburne Tax Office cash drawers as of March 15th, 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 procedures for the Tax Office's Cash Receipts for this period.

Objective

The objective of our review was to determine whether

- Change funds and remittances were accurately recorded and properly reconciled to the respective accounts
- Change funds were used only to make change in connection with collections payable to the County and were not used to make loans, advances, or to cash checks or warrants of any kind
- Physical safeguards were in place to protect County funds

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 Q2 Cash Count of Tax Office

Steven Watson <swatson@johnsoncountytexas.org>

Tue 02-Apr-24 3:45 PM

To: Kathy Rice <krice@johnsoncountytexas.org>

SW

From: Scott Porter <ScottP@johnsoncountytexas.org>

Sent: Tuesday, April 2, 2024 12:03 PM

To: Steven Watson <swatson@johnsoncountytexas.org>

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

Looks good to me

Thanks,

Scott

From: Steven Watson <swatson@johnsoncountytexas.org>

Sent: Tuesday, April 2, 2024 11:56 AM

To: Scott Porter <ScottP@johnsoncountytexas.org>

Cc: Kathy Rice <krice@johnsoncountytexas.org>

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

Scott:

Here is a draft of the Q2 cash count in Cleburne...

SW

From: Kathy Rice <krice@johnsoncountytexas.org>

Sent: Monday, March 18, 2024 9:54 AM

To: Steven Watson <swatson@johnsoncountytexas.org>

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

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