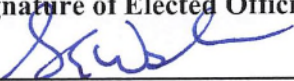


AGENDA PLACEMENT FORM

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

Date: 05/06/24
Meeting Date: 05/13/24
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



May 13, 2024

Description:

Acknowledge the Audit Reports for the following list of Accounts:
1. Justice of the Peace #3 - FY24 Q1
2. Tax Office Boat Registration Audit - FY24 Q1
3. Tax Office Sales Tax Audit - FY24 Q1

(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) _____

**Please List All External Persons Who Need a Copy of Signed Documents
In Your Submission Email**

Re: FY24 Q1 - JP3 Audit Letter Draft

Andrew Nolan <anolan@johnsoncountytexas.org>

Sun 28-Apr-24 12:06 AM

To: Kathy Rice <krice@johnsoncountytexas.org>

Agree.

Thx,
ALN

Sent via the Samsung Galaxy S23 Ultra 5G, an AT&T 5G smartphone
Get [Outlook for Android](#)

From: Kathy Rice <krice@johnsoncountytexas.org>

Sent: Thursday, April 25, 2024 12:11:14 PM

To: Andrew Nolan <anolan@johnsoncountytexas.org>

Subject: FY24 Q1 - JP3 Audit Letter Draft

Judge Nolan,

Please review the attached draft letter for this audit. I missed adding this one to the previous email.

If you agree with this letter, Reply with your Approval.

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson
Johnson County Auditor

P: 817-556-6305

E: swatson@johnsoncountytexas.org



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 6th, 2024

The Honorable Andy Nolan
Justice of the Peace, Precinct Three
Johnson County
206 N. Baugh St.
Alvarado, Texas 76009

Dear Judge Nolan,

RE: Auditor's Report – FY24 Q1 JP Precinct Three

Summary

In accordance with Chapter 115 of the Local Government Code, we completed the regular quarterly audit procedures for the Justice of the Peace, Precinct Three office for the quarter October-December 2023.

Background

The Justice of the Peace has original jurisdiction in criminal matters of misdemeanor cases punishable by fine only, and such other jurisdiction as may be provided by law. A JP may issue warrants for search and arrest, conduct preliminary hearings, administer oaths, and perform marriages. The court also functions as a small claims court in civil matters in which exclusive jurisdiction is not, in district or county court, and the amount in controversy does not exceed \$20,000. They also deal with matters concerning foreclosure of mortgages and enforcement of liens on personal property.

Scope

To accomplish this audit, we examined various reports and their supporting documentation for accuracy; verified that daily cash, check and credit card deposits match to their corresponding

daily collections report; ensured that all funds collected and due to others had been accurately disbursed; and mailed confirmation letters to randomly selected defendants requesting independent verification of payments recorded by the JP-3 office for this time period.

Objective

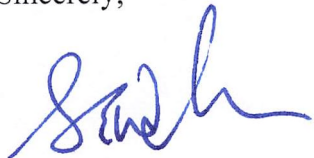
We reviewed all collateral documents to ensure they were current, met statutory minimums, and were properly recorded.

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 this audit.

Sincerely,



Steven Watson
Johnson County Auditor


cc: Sherron Beard, Internal Auditor
cc: Kathy Rice, Audit Manager

Fwd: Boat Reg. FY24 Q1

Steven Watson <swatson@johnsoncountytexas.org>

Mon 15-Apr-24 12:47 PM

To: Kathy Rice <krice@johnsoncountytexas.org>

 1 attachments (176 KB)

_ Audit Letter Boat Registration.pdf;

We may have this already...

SW

From: Scott Porter <ScottP@johnsoncountytexas.org>

Sent: Monday, April 15, 2024 12:43:52 PM

To: Steven Watson <swatson@johnsoncountytexas.org>

Subject: FW: Boat Reg. FY24 Q1

Looks good to me...thanks!

Scott

From: Audit-Letters <audit-letters@johnsoncountytexas.org>

Sent: Monday, April 15, 2024 12:21 PM

To: Scott Porter <ScottP@johnsoncountytexas.org>

Cc: Nelda K. Morris <Nelda@johnsoncountytexas.org>

Subject: Boat Reg. FY24 Q1

Mr. Porter,

Please review the attached draft letter for this audit.

If you agree with this letter, Reply with your Approval.

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson

Johnson County Auditor

P: 817-556-6305

E: swatson@johnsoncountytexas.org



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 5th, 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 Boat Registration

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 for the Boat 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 Parks & Wildlife (TP&W) reports, and bank reports for this period.

Objective:

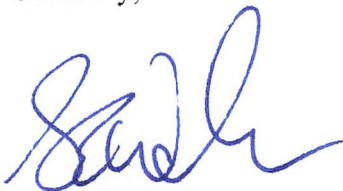
To accomplish this audit, we examined the QB reconciliation reports, and TP&W reports to the bank statement for this period. We ensured that funds collected on the QB deposit report matched the monthly TP&W report. Boat registration fees are made by cash only.

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.

We appreciate the cooperation of the Tax Office during our review. If you have any questions concerning this report, please do not hesitate to call.

Sincerely,

A handwritten signature in blue ink, appearing to read "S. Watson", written in a cursive style.

Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager

Fwd: Sales Tax FY24 Q1 Audit Letter Draft

Steven Watson <swatson@johnsoncountytexas.org>

Mon 15-Apr-24 12:02 PM

To: Kathy Rice <krice@johnsoncountytexas.org>

 1 attachments (179 KB)

Sales Tax Audit Letter Draft.pdf

SW

From: Scott Porter <ScottP@johnsoncountytexas.org>**Sent:** Monday, April 15, 2024 11:53:07 AM**To:** Steven Watson <swatson@johnsoncountytexas.org>**Subject:** FW: Sales Tax FY24 Q1 Audit Letter Draft

Steve,

Looks good to me.

Thanks!

Scott

From: Audit-Letters <audit-letters@johnsoncountytexas.org>**Sent:** Friday, April 12, 2024 2:48 PM**To:** Scott Porter <ScottP@johnsoncountytexas.org>**Cc:** Nelda K. Morris <Nelda@johnsoncountytexas.org>**Subject:** Sales Tax FY24 Q1 Audit Letter Draft

Mr. Porter,

Please review the attached draft letter for this audit.

If you agree with this letter, Reply with your Approval.

Once approved, this will be submitted to Commissioners Court.

Thank you,

sw

Steve Watson

Johnson County Auditor

P: 817-556-6305

E: swatson@johnsoncountytexas.org*Thank you,**Kathy Rice**Audit Manager*

Johnson County Auditor's Office

817-556-6953 x1618

KRice@JohnsonCountyTX.org



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 12th, 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 Sales Tax on 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 Sales Taxes 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,

A handwritten signature in blue ink, appearing to read "S. Watson", written in a cursive style.

Steven Watson
Johnson County Auditor

cc: Kathy Rice, Audit Manager