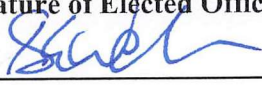


**AGENDA PLACEMENT FORM**

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

Date: 08/19/2024  
Meeting Date: 08/26/2024  
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



**August 26, 2024**

**Description:**

Acknowledge the FY24 Q4 Cash Count Audit Reports for the following Accts:

- 1. Tax Office - Burleson
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

(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: 7/31 Cash Count Audit Letter Draft - Burleson Office**

Nelda K. Morris <Nelda@johnsoncountytexas.org>

Tue 06-Aug-24 12:30 PM

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

Scott & I reviewed.

This all looks good.

Thank you.

*Nelda K. Morris*

*Chief Deputy*

*817-558-0122*

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

**Sent:** Thursday, August 1, 2024 9:20 AM

**To:** Scott Porter <ScottP@johnsoncountytexas.org>

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

**Subject:** 7/31 Cash Count Audit Letter Draft - Burleson Office

**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](mailto: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

July 31<sup>st</sup>, 2024

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

RE: Auditor's Report – FY24 Q4 Cash Count of the Burleson 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 the Burleson Tax Office cash drawers as of July 31<sup>st</sup>, 2024. To accomplish the audit, the auditor, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciling 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**

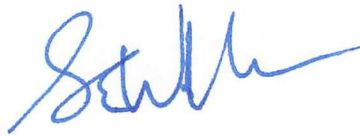
To accomplish this audit, we examined various reports and their supporting documentation and verified that collections made by cash, check and credit cards were accurate for this period. We ensured that funds collected on the systems receipt journal matched the actual funds received.

## **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