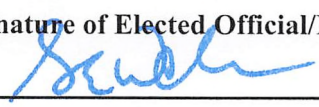


**AGENDA PLACEMENT FORM**

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

**Date:** 01/24/2025  
**Meeting Date:** 01/27/2025  
**Submitted By:** Steve Watson  
**Department:** County Auditor  
**Signature of Elected Official/Department Head:**  


<b>Court Decision:</b> <small>This section to be completed by County Judge's Office</small>
 <b>1-27-2025</b>

**Description:**  
Acknowledge the Audit Report for 2024 Tax Office's Certified Role Files for  
AdValorem  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(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**



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**RE: 2024 Certified Role Files Audit Letter Draft**

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**From** Nelda K. Morris <Nelda@johnsoncountytexas.org>  
**Date** Tue 31-Dec-24 11:09 AM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>

Scott & I have reviewed.  
This all looks good.

Thank you.

*Nelda K. Morris*  
*Chief Deputy*  
*Johnson County Tax Office*  
*817-558-0122*

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**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Monday, December 30, 2024 3:18 PM  
**To:** Scott Porter <ScottP@johnsoncountytexas.org>  
**Cc:** Nelda K. Morris <Nelda@johnsoncountytexas.org>  
**Subject:** 2024 Certified Role Files 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](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

December 13<sup>th</sup>, 2024

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

RE: Auditor's Report - Tax Office Ad Valorem – FY24 Certified Role Files

Dear Mr. Porter,

### **Summary**

In accordance with Local Government Code, Section 115, the Auditor's Office performed a review of the Ad Valorem account files, for the 2024 fiscal year. To accomplish the audit, we reviewed the SpindleMedia Tax Office 4 software reports and the Central Appraisal District of Johnson County (CAD) certified role files.

### **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**

The Tax Office Ad Valorem utilizes SpindleMedia Tax Office 4 software, and the Central Appraisal District of Johnson County (CAD) certified role files. We compared these files to ensure the tax rates and discounts were properly recorded, utilizing Caseware IDEA-Data Analysis Software (IDEA).

## **Objective**

To accomplish this audit, we examined a random sample of properties from the CAD report file and compared it to the SpindleMedia Tax Office 4 software reports for this period. We also utilized Caseware IDEA-Data Analysis Software (IDEA), to create a random selection of property accounts and tested them for accuracy.

## **Findings**

There were no exceptions that would lead us to conclude that the property taxes charged and collected, for this period were not, in all material respects, appropriately charged, 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