

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:



Court Decision: <small>This section to be completed by County Judge's Office</small>
 <div style="color: red; font-weight: bold;">1-27-2025</div>

Description:

Acknowledge the FY24 Annual Audit Report for the Tax Office's MVIE
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:

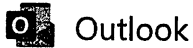
☐ County Attorney ☐ IT ☐ Purchasing ☒ Auditor

☐ Personnel ☐ Public Works ☐ Facilities Management

Other Department/Official (list) _____

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

Approved in CC on 9/11/2023



Outlook

RE: FY24 MVIE Audit Letter Draft

From Nelda K. Morris <Nelda@johnsoncountytexas.org>
Date Thu 19-Dec-24 2:22 PM
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

From: Audit-Letters <audit-letters@johnsoncountytexas.org>
Sent: Tuesday, December 17, 2024 11:54 AM
To: Scott Porter <ScottP@johnsoncountytexas.org>
Cc: Nelda K. Morris <Nelda@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>
Subject: FY24 MVIE 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



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 17th, 2024

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

RE: Auditor's Report – FY24 Tax Office Motor Vehicle Inventory Escrow (MVIE)

Dear Mr. Porter,

Summary

In accordance with Local Government Code, Sections 112 and 115, the Auditor's Office performed a review of the excel reconciliations of the MVIE bank account for the 2024 fiscal year.

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 ad valorem, motor vehicles, trailers, boats, beer and wine as well as liquor.

The MVIE account includes the penalties and interest that are received into the Special Inventory account, then sent via check yearly to MVIE. The funds are reserved to pay for items deemed necessary by the Tax Assessor Collector that directly relate to the betterment of the tax offices.

Scope

Our review was limited to the examination of the bank statements, and supporting documents for this period.

Objective:

To accomplish this audit, we examined the excel reconciliation reports, copies of the checks, invoices, and the bank statements for this period.

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,



Steven Watson
Johnson County Auditor

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