

## AGENDA PLACEMENT FORM

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

**Date:** 04/17/2025

**Meeting Date:** 04/28/2025

**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>4-28-25</b>

**Description:**

Acknowledge the FY25 Q1 Audit Reports for the following list of Accts:

1. T.O. AdValorem
2. T.O. Sales Tax
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(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: FY25 Q1 AdValorem Audit Letter Draft**

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**From** Nelda K. Morris <Nelda@johnsoncountytexas.org>  
**Date** Wed 05-Mar-25 8:04 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*

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Monday, March 3, 2025 11:31 AM  
**To:** Scott Porter <ScottP@johnsoncountytexas.org>  
**Cc:** Nelda K. Morris <Nelda@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>  
**Subject:** FY25 Q1 AdValorem 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

March 3<sup>rd</sup>, 2025

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

RE: Auditor's Report - FY25 Q1 Tax Office Ad Valorem

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 quarter ended December 2024.

### **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 'SpindleMedia Tax Office 4' software Transaction reports, SpindleMedia General Ledger (SMIGL) reports, and bank statements for this period.

## **Objective**

To accomplish this audit, we examined the Spindle Transaction reconciliation reports, and daily deposit slips, to the bank statement for this period. We ensured that funds collected on the deposit reports matched the monthly SMIGL 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.

We appreciate the courtesy and cooperation of the Tax Office during our review.

Sincerely,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager



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**RE: FY25 Q1 Sales Tax Audit Letter Draft**

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**From** Nelda K. Morris <Nelda@johnsoncountytexas.org>  
**Date** Wed 26-Feb-25 4:06 PM  
**To** Audit-Letters <audit-letters@johnsoncountytexas.org>

Scott & I have reviewed.  
This looks good.

Thank you.

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

**From:** Audit-Letters <audit-letters@johnsoncountytexas.org>  
**Sent:** Wednesday, February 26, 2025 2:45 PM  
**To:** Scott Porter <ScottP@johnsoncountytexas.org>  
**Cc:** Nelda K. Morris <Nelda@johnsoncountytexas.org>; Sherron A. Beard <Sherron@johnsoncountytexas.org>  
**Subject:** FY25 Q1 Sales Tax 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

February 26<sup>th</sup>, 2025

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

RE: Auditor's Report – FY25 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 2024.

### **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**

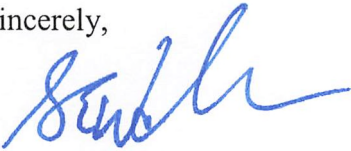
To accomplish this audit, we examined the QB reconciliation reports, daily deposit slips, and TDMV reports to the bank statement for this period. We ensured that funds collected on the QB deposit report matched the monthly TDMV report.

## **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,



Steven Watson  
Johnson County Auditor

cc: Kathy Rice, Audit Manager