

## **AGENDA PLACEMENT FORM**

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

**Date:** 07/07/2025

**Meeting Date:** 07/14/2025

**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



7-14-25

**Description:**

Acknowledge the Audit Report for 2024 Tax Office's Ag Rollback of Certified Roll Files

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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**

Approved in CC on 9/11/2023



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**RE: FY24 Ag Rollback Audit Letter Draft**

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**From** Nelda K. Morris <Nelda@johnsoncountytexas.org>  
**Date** Wed 05-Mar-25 1:47 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:** Wednesday, March 5, 2025 8:07 AM  
**To:** Scott Porter <ScottP@johnsoncountytexas.org>  
**Cc:** Nelda K. Morris <Nelda@johnsoncountytexas.org>  
**Subject:** Fw: FY24 Ag Rollback Audit Letter Draft

Mr. Porter,

This is a follow-up on the below email.

Please respond with your comments and/or your approval.

Thank you,

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**From:** Audit-Letters <[audit-letters@johnsoncountytexas.org](mailto:audit-letters@johnsoncountytexas.org)>  
**Sent:** Tuesday, February 18, 2025 9:52 AM  
**To:** Scott Porter <[ScottP@johnsoncountytexas.org](mailto:ScottP@johnsoncountytexas.org)>  
**Cc:** Nelda K. Morris <[Nelda@johnsoncountytexas.org](mailto:Nelda@johnsoncountytexas.org)>  
**Subject:** FY24 Ag Rollback 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

January 31<sup>st</sup>, 2025

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

RE: Auditor's Report - Tax Office Ag Rollback – 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. The scope of this audit included a review and comparison of both entities' software files for the fiscal year ending September 31<sup>st</sup>, 2024, for Ag exemptions tax rates, discounts, and rollback revenue.

We compared these files to ensure the tax rates and discounts were properly recorded, utilizing Caseware IDEA-Data Analysis Software (IDEA).

## Objective

To review the properties in which the Ag exemption was removed to ensure that the rollback revenue was recorded to be paid. 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 ran several different systems reports to ensure the tax value was updated. We also ran the Ag Rollback Receivable report to see the increased revenue for the last few years.

### Accounts Receivable by Create Date:

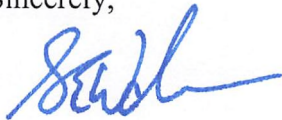
	<u>Rcvbl Amount</u>	<u>Paid Amount</u>	<u>Unpaid Rcvbl</u>
CY24	\$104,466.60	\$65,225.77	\$39,240.83
CY23	\$88,484.90	\$85,732.07	\$2,752.83
CY22	\$105,824.06	\$103,071.23	\$2,752.83
Totals	\$298,775.56	\$254,029.07	\$44,746.49

## 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