

AGENDA PLACEMENT FORM

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

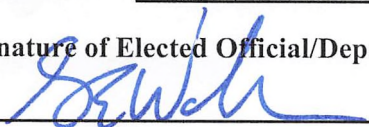
Date: 07/07/2025

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 FY25 Q2 Cash Count Audit Reports for the following

Accounts:

1. Tax Office - Burleson

2. Tax Office - Cleburne Annex

(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



RE: FY25 Q2 Cash Count - Burleson Tax Office

From Nelda K. Morris <Nelda@johnsoncountytexas.org>
Date Thu 17-Apr-25 8:31 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>

Good morning,

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, April 16, 2025 7:32 AM
To: Scott Porter <ScottP@johnsoncountytexas.org>
Cc: Nelda K. Morris <Nelda@johnsoncountytexas.org>
Subject: FY25 Q2 Cash Count - Burleson Tax 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



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 25th, 2025

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

RE: Auditor's Report – FY25 Q2 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 March 25th, 2025. 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



RE: FY25 Q2 Cash Count - Tax Office Annex

From Nelda K. Morris <Nelda@johnsoncountytexas.org>
Date Thu 17-Apr-25 8:30 AM
To Audit-Letters <audit-letters@johnsoncountytexas.org>

Good morning,

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, April 16, 2025 7:31 AM
To: Scott Porter <ScottP@johnsoncountytexas.org>
Cc: Nelda K. Morris <Nelda@johnsoncountytexas.org>
Subject: FY25 Q2 Cash Count - Tax Office Annex

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

March 26th, 2025

The Honorable J. Scott Porter
Tax Assessor-Collector
Johnson County
2 N. Mill Street
Cleburne, Texas 76031

RE: Auditor's Report – FY25 Q2 Cash Count - Cleburne 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 Johnson County Cleburne Tax Office cash drawers as of March 26th, 2025. To accomplish the audit, the Auditor's office, alongside the clerk, manually counted the cash on hand in each drawer, completing the cash log and reconciled 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

The objective of our review was to determine whether

- Change funds and remittances were accurately recorded and properly reconciled to the respective accounts
- Change funds were used only to make change in connection with collections payable to the County and were not used to make loans, advances, or to cash checks or warrants of any kind
- Physical safeguards were in place to protect County funds

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