

TOM GREEN COUNTY



112 West Beauregard,
San Angelo, TX 76903

OFFICE OF THE COUNTY AUDITOR

September 2, 2020

Honorable Becky Robles
Tom Green County Tax Assessor - Collector
113 West Beauregard Avenue
San Angelo, TX 76903

Dear Mrs. Robles,

We recently completed our review of your office's financial records for the months of July 2019 through March 2020. Automobile registration fees, motor vehicle sales taxes, beer and mixed beverage permits, vehicle inventory taxes (VIT), and the bank account reconciliations for Auto, Beer, Credit Card Clearing, Sales Tax, and VIT were included in this review. A week from each month under review was randomly selected and tested. We looked at the 5-Day and Daily Summaries, Funds Remittance and Funds Remittance Verification Reports, and various countywide reports. County amounts were tied to revenue posted in Munis. Texas Motor Vehicle Sales/Use Tax and Surcharge Reports and Texas Motor Vehicle Registration Surcharge and/or Title Application Fee Reports were agreed to the Registration and Title System (RTS) reports and bank transactions.

While performing the surprise cash count, we found that vehicle dealerships are still leaving blank signed checks with your dealer clerks. We acknowledge that this has been the practice for some time, and you view it as a courtesy to the dealerships especially when it is difficult for them to calculate the exact amount due on their own in advance. However, there is a risk to both the County and the dealership in having these blank signed checks. You have mitigated that risk by storing them in your vault until they have been processed, and this does provide additional control for safekeeping. However, we still recommend not having them at all. As an alternative, we would recommend that you contact the dealerships with their amounts due and have them bring payment when they pick up the tags.

There were some other minor items we discovered during the review and separately discussed with you and your staff. We thank you for your cooperation and willingness to help provide the documentation needed to perform this review. If you have any questions or concerns, please do not hesitate to contact us.

Very cordially,

A handwritten signature in black ink that reads "Nathan Craddock". The signature is written in a cursive, flowing style.

Nathan Craddock
County Auditor

Cc: The Honorable Jay Weatherby, District Judge
340th Judicial District, Texas

The Honorable Commissioners Court
Tom Green County, Texas