

# TOM GREEN COUNTY



113 West Beauregard,  
San Angelo, TX 76903

## OFFICE OF THE COUNTY AUDITOR

July 7, 2021

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 October 2020 through December 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 the Munis revenue. 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.

We discovered a heavy equipment Vehicle Inventory Tax (VIT) receipt that was postmarked after the 20<sup>th</sup> of the month and no penalty was assessed or collected. A heavy equipment dealer must file a report along with prepayment of taxes to the County Tax Assessor – Collector by the 20<sup>th</sup> of each month for the prior month, or incur a penalty of 5%. The date received is determined by the postmark date. We recommend collecting the penalty due from the dealer.

With only the one item to report, we found your records to be in good condition and well maintained. We appreciate 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  
340<sup>th</sup> Judicial District, Texas

The Honorable Commissioners Court  
Tom Green County, Texas