



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#139251

PAGE 1 OF 3

DATE: 09/27/2022

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE
TIMELINESS OF MOTOR VEHICLE PAYMENTS MADE TO THE
STATE COMPTROLLER'S OFFICE**

***** CONSENT AGENDA *****

COMMISSIONERS COURT ACTION REQUESTED

It is requested that the Commissioners Court receive and file the Auditor's Report of the Timeliness of Motor Vehicle Payments Made to the State Comptroller's Office.

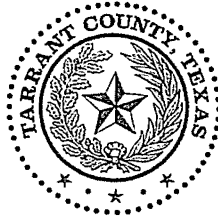
BACKGROUND

In accordance with Tax Code Section 152.121, the Tax Assessor-Collector must remit taxes and penalties related to motor vehicle transactions to the State Comptroller's Office daily when collections exceed \$10 million during the state's prior fiscal year. The Tax Office collected approximately \$580 million for taxes and penalties during September 1, 2021 through August 31, 2022. The Auditor's Office conducted limited procedures to determine whether amounts remitted to the State Comptroller's Office were timely and accurate.

FISCAL IMPACT

There is no fiscal impact associated with this item.

SUBMITTED BY:	Auditor Office	PREPARED BY:	Kim Trussell
		APPROVED BY:	S. Renee Tidwell



TARRANT COUNTY

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September 14, 2022

The Honorable Wendy Burgess, Tarrant County Tax Assessor-Collector
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas


Re: Auditor's Report – Timeliness of Motor Vehicle Payments to the State Comptroller's Office

In accordance with Tax Code Section 152.121, the Tax Assessor-Collector must remit taxes and penalties related to motor vehicle transactions to the State Comptroller's Office daily when collections exceed \$10 million during the state's prior fiscal year. The Tax Office collected approximately \$580 million for taxes and penalties during September 1, 2021 through August 31, 2022.

The Auditor's Office conducted limited procedures to determine whether amounts remitted to the State Comptroller's Office were timely and accurate. We do not opine on the Tax Office's financial statements and overall internal control structure related to this process since our review was limited in nature. Based on the results of our testing, motor vehicle taxes and penalties were remitted to the State Comptroller's Office timely and accurately.

We appreciate the cooperation of the Tax Office staff during our review. Please do not hesitate to call if you have any questions related to this report.

Sincerely,


S. Renee Tidwell, CPA
County Auditor

Audit Team: Kim Trussell, Audit Manager
Kim Chiasson, Senior Auditor



TARRANT COUNTY TAX OFFICE

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In God We Trust

WENDY BURGESS
Tax Assessor-Collector

September 19, 2022

Rene Tidwell, County Auditor
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Subject: Response to Auditor's Report – Timeliness of Motor Vehicle Payments to the State Comptroller's Office

The Tarrant County Tax Office acknowledges the importance of auditing the timeliness and accuracy of its remittance of motor vehicle-related tax and penalties to the State Comptroller's Office. The Tax Office takes great pride in the Tarrant County Auditor's confirmation that from September 1, 2021 through August 31, 2022 the Tax Office timely and accurately remitted approximately \$580 million in these motor vehicle-related tax and penalties to the Comptroller.

The Tax Office has chosen to be reviewed by the Texas Department of Motor Vehicles (TxDMV) at the Gold Level of their Performance Quality Recognition Program (PQRP) for its performance over the past year. This program recognizes county Tax Assessor-Collector offices that go above and beyond in complying with Texas laws, agency rules, exceeding expected customer service and utilizing best practices. The TxDMV evaluates the office operation based on the following four categories: Business Process, Fraud Prevention, Customer Service, and Training.

The Tax Office appreciates not only the auditors validating its compliance with the timeliness of remittance of taxes and penalties as it is a requirement of the PQRP analysis, but also the auditors' contributions to the success of Tax Office daily operations.

Should you have any questions, please contact me or my Chief of Staff, Katherine E. Owens.

Sincerely,

A black rectangular redaction box covering the handwritten signature of Wendy Burgess.

Wendy Burgess, PCC, CTOP, PCAC, CSTA
Tarrant County Tax Assessor-Collector