

**STATE OF TENNESSEE**

**DEPARTMENT OF REVENUE**

**ANDREW JACKSON STATE OFFICE BUILDING**

**NASHVILLE, TENNESSEE 37242**

**MEMORANDUM**

To: Tennessee County Clerks

From: Thomas Bowman, Director, Internal Audit and Consulting Services (IACS)

Date: October 15, 2018

Subject: Physical Verification – License Plate Inventory (Updated)

All,

You all previously received the Inventory Commencement Memo dated May 23, 2018. The following represent changes and/or updates to that memo.

Prior to arriving, IACS requests each office provide (from the TNclerk front end system) the “Inventory Maintenance Report” **for each site**. We will also need the “Used Inventory Report” on the day of the count upon arriving. **Please do not run these reports until requested by IACS auditors** as the timing is a central component to our auditing procedures.

The “201 Balance Report” and the “Renewal Balance Report” - mentioned in our May 23, 2018 memo - are no longer required.

Should you have any questions, please contact Cynthia Vaughn- Cynthia.Vaughn@tn.gov – (615) 532-1842; Ahmad Lewis- Ahmad.K.Lewis@tn.gov – (615) 291-5786; or Joseph Ghaly- Joseph.Ghaly@tn.gov – (615) 253-5430.

Sincerely,

Thomas D. Bowman, CPA

Cc: Tommy Sneed, Chief Compliance Officer