## **COUNTY OF SANTA CRUZ**

## **Auditor-Controller's Office Inter-Office Correspondence**

**To:** Laura Bowers, Chief Deputy Auditor-Controller

**From:** Marim Fam, Audit and Systems Manager

MF

Date: December 17, 2020

**Subject:** Short Term Rental Transient Occupancy Tax Audits

The audits of 5 short term vacation rental units have been completed. Details of the 5 audits completed are listed below.

- 1. A TOT audit report form April 2015 through December 2017 was issued on 6/22/2020. The operator was invoiced for TOT, penalties, and interest due in the amount of \$594. Balance has been remitted.
- 2. A TOT audit report from April 2015 through December 2017 was issued on 6/11/2020. As a result of the audit the operator did not owe any further TOT.
- 3. A TOT audit report from April 2015 through December 2017 will be issued on 12/22/2020. The operator will be invoiced for TOT, penalties, and interest due in the amount of \$743.
- 4. A TOT audit report from April 2015 through December 2017 will be issued on 12/22/2020. The operator will be invoiced for TOT, penalties, and interest due in the amount of \$3,524.
- 5. A TOT audit report from January 2015 through December 2017 will be issued on 12/22/2020. The operator will be invoiced for TOT, penalties, and interest due in the amount of \$1,424.