



Audit Division

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Functions:

- Perform detailed audits of beer and wine wholesale licensees throughout the state to ensure the wholesaler licensee's storage, disposal, sale, tax reporting and tax payment was performed in compliance with the Code of Alabama, Title 28
- Perform detailed audits of beer, wine and liquor manufacturer licensees throughout the state to ensure manufacturer licensee's storage, disposal, sale, tax reporting and tax payment was performed in compliance with the Code of Alabama, Title 28
- Perform detailed audits of brew pub licensees throughout the state to ensure brew pub licensee's storage, disposal, sale, tax reporting and tax payment was performed in compliance with the Code of Alabama, Title 28
- Perform cursory reviews of beer, wine and liquor tax reports and revenues submitted by licensees to ensure taxes are accounted for properly and are submitted accurately and timely
- Revenues reviewed and received during FY 2014 totaled approximately \$67 million for beer, wine, and liquor taxes generated from the receipt of beer and wine into the state and the manufacturing of beer, wine and liquor by Alabama licensees
- Revenues reviewed and received during FY 2014 on behalf of Alabama counties and cities from licensed wholesalers of beer and wine totaled more than \$900,000
- Provide technical assistance to ABC Board licensees and ABC Board personnel regarding Code of Alabama, Title 28
- Perform random, impromptu product code audits of 175 state-owned stores that test and evaluate store inventory and cash controls. If product code audits reveal questionable discrepancies, then a full audit of inventory and store controls is performed

- Perform store audits having the largest gross sales to test and evaluate store inventory controls, cash and credit card controls, and ensure that property inventory is properly accounted for
- Coordinate and perform inventory audits of the ABC Board's Central Office warehouse
- Perform audits of ABC Board's petty cash funds