

# TOM GREEN COUNTY



## OFFICE OF THE COUNTY AUDITOR

May 9, 2022

Ms. Vona Hudson  
Elections Administrator  
113 W. Beauregard Ave  
San Angelo, TX 76903

Dear Ms. Hudson,

We recently completed our review of your office's financial records for the months of October, 2021 through March, 2022. Included in the review was the examination of receipts issued by the Election Department, the receipts issued by the Treasurer, to include amount and line item, policy and procedures and election contracts made with various county entities. We also confirmed that official bonds were current and recorded at the County Clerk's office.

While confirming the Chapter 19 voter registration expenditures, we noted that the travel reimbursement did not agree to the State's Chapter 19-Ledger as your hotel invoice contained expenditures that were not paid by Tom Green County. We recommend using the Munis expenditure account activity when completing the State reimbursement request to avoid this in the future.

The March 2022 primary election payroll fell during this review period. The election payroll spreadsheet was presented to the Treasurer with 300 errors, most of which were incorrect line item coding as the general fund code had been mixed up with the contract fund code. Greater care in the coding is necessary to expedite the payroll process.

There was also over a 30 day delay in paying election workers, between preparation of the spreadsheet in your office and processing in the Treasurer's office. After discussing a workable timeline for you to submit the election payroll documentation to the Treasurer, you agreed that ten (10) business days after election-day would be a feasible goal and allow time for election judges to submit their documents and for subsequent ballots to be counted (military). Alternatively in discussion with the Treasurer, processing the payroll in increments as it occurs (early voting, election day, after) is an option and we recommend you discuss it with her. In addition, one of the payroll bottlenecks appears to be setting up the new election workers in the financial system as employees. It has been the practice to send the new worker information at the time the payroll is submitted. However, we highly recommend having your new election workers supply their personal information (items needed to issue a pay check, such as address and social security number) when they attend their election training. This will give the Treasurer's staff an opportunity to set up the employee in the financial system well before the payroll is presented for payment.

We appreciate your diligence in managing the finances of your office and we are grateful for your cooperation and willingness to help provide the documentation needed to perform this review. If you have any questions or concerns, please feel free to contact us.

Very cordially,



Nathan Craddock  
County Auditor



Gayle. E. Cheek, CPA, CGMA  
Audit Supervisor

Cc: The Honorable Jay Weatherby, District Judge  
Court 340<sup>th</sup> Judicial District, Texas

The Honorable Commissioners  
Tom Green County