

TOM GREEN COUNTY



OFFICE OF THE COUNTY AUDITOR

September 8, 2023

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, 2022 through March, 2023. 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 reviewing Chapter 19 expenditures, we noted that one payroll expenditure for \$235.05 was not reimbursed by the State. The expenditure was at the start of the new fiscal year. There are many journal entries for the end of year accruals at this time, which may have obscured the October 21, 2022 payroll entry in the reports. We are available for any questions regarding Munis reports if they are not clear, especially when completing the State reimbursement request. And, we would recommend that you reevaluate September and October expenses of each year in the month of December, as all year end accruals should be complete by that time, and complete reimbursement requests can be submitted to the State.

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,

A handwritten signature in black ink that reads "Nathan Craddock". The signature is written in a cursive, flowing style.

Nathan Craddock
County Auditor

Cc: The Honorable Jay Weatherby, District Judge
340th Judicial District, Texas

The Honorable Commissioners Court
Tom Green County