

TOM GREEN COUNTY



OFFICE OF THE COUNTY AUDITOR

June 24, 2025

Vona Hudson
Elections Administrator
Tom Green County
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 April 2023 through September 2024. 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.

During our review, we observed that fees for data and information requests were not charged consistently. The Elections office does not have any formal written procedures to determine how, or which, fees should be assessed. This was consistent with our findings, in that charges appeared to vary depending on the employee handling the request. We recommend establishing written procedures and cross-training your staff for consistency. You should also ensure that your process complies with the public information act, and we recommend asking the County Attorney's office to review your procedure document. Having clear processes in place will make day-to-day operations smoother, charge customers consistently, and will aid when a staff member is absent or staff changes occur.

We also reviewed the invoices that you send to entities, such as the School Districts or the City, for holding contract elections on their behalf. You shared that these invoices are not currently reviewed by anyone before they are issued. During our review, we found that personnel costs on some invoices did not match the supporting payroll records. Often the fringe benefits, such as FICA/Medicare expenses, for election workers were not included in the amount billed to the entities. This shorted the County's election contract fund for those costs. To improve accuracy and ensure the County is recovering the full cost of election services, we recommend that you

compare your records to the payroll records from the Treasurer's office when you are preparing an invoice. Further, we recommend that a second person in the elections office review all invoices before they are sent out to the entities. This should help catch errors, ensure completeness, and strengthen internal controls by introducing a second level of oversight.

We would like to thank you and your staff for taking the time to thoroughly explain the election process during our review. Your willingness to share insights and walk us through the procedures provided valuable context and helped us better understand the complexities involved. Your cooperation and openness are greatly appreciated. If you have any questions or concerns, feel free to contact us.

Very cordially,

A handwritten signature in black ink that reads "Nathan Craddock". The signature is fluid and cursive, with a long horizontal stroke at the end.

Nathan Craddock
County Auditor

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

The Honorable Commissioners Court
Tom Green County, Texas