

Julie Watts

From: Natalie Ridley [REDACTED]
Sent: Sunday, April 6, 2025 8:24 AM
To: Julie Watts
Cc: Nichola Peacock; Simonton Mayor
Subject: RE: Audit information

Morning Julie

Did you or Laurie action # 5 below? If so please follow up with them if not can you do so asap

If I have missed your response on this I then I apologize but I don't see anything for it.

Thanks

Natalie Ridley
Breedlove & Co., P.C.
17014 Seven Pines Drive
Spring, Texas 77379
Tel - [REDACTED]
Fax - 281-379-6322

From: Natalie Ridley
Sent: Friday, March 21, 2025 4:33 PM
To: Julie Watts [REDACTED]
Cc: Nichola Peacock [REDACTED]
Subject: Audit information

Hi Julie

Would you see below and provide the information below.

- 1 – Please provide complete copies of all the ICS and CDARS account statements from October 1, 2024 through October 31, 2025
- 2 – Copies of the four quarterly form 941's filed with the IRS (Q4 2023 and Q1 through Q4 2024)
- 3 – Credit card statements from October 2024 through October 2025
- 4 – Please provide a copy of the September 2024 bank statement for the Wallis bank account
- 5 – please reach out to FC 8 and request transaction report of the payments made to the city during the fiscal year ending 9/30/2024.
- 6 – Please confirm when Nancy's employment began with the city?
- 7 – Please provide a copy of the Original and amended Budgets, if you amended the budget for the year ended 9/30/2024

Thanks

Natalie Ridley
Breedlove & Co., P.C.
17014 Seven Pines Drive

Spring, Texas 77379

Tel - **REDACTED**

Fax - 281-379-6322

Julie Watts

From: Natalie Ridley **REDACTED**
Sent: Sunday, April 6, 2025 7:01 AM
To: Julie Watts; Nichola Peacock
Subject: MISSING BANK STATEMENT

Would one of you send over the January 2024 bank statement for the Checking account ending 209 it's missing from information provided previously
Though I had already requested this apologies if not

Natalie Ridley
Breedlove & Co., P.C.
17014 Seven Pines Drive
Spring, Texas 77379
Tel - **REDACTED**
Fax - 281-379-6322

Julie Watts

From: Natalie Ridley [REDACTED]
Sent: Sunday, April 6, 2025 6:55 AM
To: Julie Watts
Subject: Simonton Development Corporation CDARS Statements

It doesn't appear that you sent these statements to me.

Please send

Natalie Ridley
Breedlove & Co., P.C.
17014 Seven Pines Drive
Spring, Texas 77379
Tel – [REDACTED]
Fax – 281-379-6322

Julie Watts

From: Natalie Ridley [REDACTED]
Sent: Sunday, April 6, 2025 5:36 AM
To: Julie Watts
Cc: [REDACTED]
Subject: RE: Variances Current year V Prior year

Julie

Hate to be a pain but the answer to this question makes no sense because I don't see a GL account 100-5307 on my TB and internet and telephone GL decreased when compared to the prior year also so can you take another look? 3 – Technology expense (general fund all technology accounts) decreased \$13,596.37 when compared to the prior year – why?

We moved internet fees to 100-40-5307 no longer bundled with phone.

On #7 below 2 things 1) would you provide more details and/or the grant award confirmation, I need to consider if this is a material subsequent event that would require disclosure. 2) the response doesn't make sense to me! What is Mit Mod? How does hours being allocated to MitMod affect the current year engineering fees and why does the grant being awarded in 2025 affect the decreases on the current year expense 7 – Engineering fees decreased \$239,275.12 when compared to the prior year – why?

Hours allocated to Mit Mod. Grant was awarded March 2025 and comp plan.

Thanks

Natalie Ridley
Breedlove & Co., P.C.
17014 Seven Pines Drive
Spring, Texas 77379
Tel – [REDACTED]
Fax – 281-379-6322

From: Julie Watts [REDACTED]
Sent: Tuesday, March 25, 2025 11:06 AM
To: Natalie Ridley [REDACTED]
Cc: [REDACTED]
Subject: RE: Variances Current year V Prior year

Good morning,

Please see responses in red below. Please let me know if you have any questions or need any additional information.

Regards,
Julie Watts
Finance Specialist

From: Natalie Ridley [REDACTED]
Sent: Friday, March 21, 2025 3:35 PM
To: Julie Watts [REDACTED] Simonton Mayor [REDACTED]
Cc: Nichola Peacock [REDACTED]
Subject: Variances Current year V Prior year
Importance: High

Would one of you advise on the variances on the items below

1 – Consulting fees increased \$235,713.44 when compared to the prior year – why?

Large amounts for the ARPA and Ardurra Project. We are also used a temp consultant Tara Racer short term.

2 – Attorney Fees increased \$18,848.28 when compared to the prior year – why?

Attorney attended 95% percent of council meeting and budget meeting. Attorney handled general questions for day-to-day operations in absent of City Admin.

3 – Technology expense (general fund all technology accounts) decreased \$13,596.37 when compared to the prior year – why?

We moved internet fees to 100-40-5307 no longer bundled with phone.

4 – Miscellaneous expense decreased \$18,137.12 when compared to the prior year - why?

Decreased Annual Budget for this GL – allocated payments to different buckets and utilized misc. category differently from the past.

5 – Incident response increased \$33,156.77 when compared to the prior year – why?

Deployed pumps (Garner) service dates 5/11-5/22 for the flood in Simonton

6 – Capital improvements increased \$145,627.35 when compared to the prior year - why?

Arpa project

7 – Engineering fees decreased \$239,275.12 when compared to the prior year – why?

Hours allocated to Mit Mod. Grant was awarded March 2025 and comp plan.

Thanks

Natalie Ridley
Breedlove & Co., P.C.
17014 Seven Pines Drive
Spring, Texas 77379
Tel – REDACTED
Fax – 281-379-6322

Julie Watts

From: Natalie Ridley [REDACTED]
Sent: Wednesday, March 26, 2025 11:38 AM
To: Julie Watts
Subject: FW: Fraud Risk Inquiries

This is the email that was sent – not sure if I have the wrong email address I thought I found it on the city website. If you would forward this to her that would be great.

Thanks for following up

Natalie Ridley
Breedlove & Co., P.C.
17014 Seven Pines Drive
Spring, Texas 77379
Tel – [REDACTED]
Fax – 281-379-6322

From: Natalie Ridley
Sent: Friday, March 21, 2025 5:53 AM
To: City Secretary [REDACTED]
Cc: [REDACTED]
Subject: Fraud Risk Inquiries

Good Morning

I hope my email finds you well. Would you please answer the questions below?

1. Do you have any knowledge of any actual fraud or suspicion of fraud affecting the entity?
2. Are you aware of any allegations of fraud or suspected fraud affecting the entity?
3. What do you consider to be the risks of fraud within the entity, including any specific fraud risks the entity has identified? Are there any particular account balances or transaction classes may be more susceptible to fraud than others? If so, please explain

Thank you

Julie Watts

From: Natalie Ridley [REDACTED]
Sent: Wednesday, March 26, 2025 9:18 AM
To: Simonton Mayor; Julie Watts
Cc: Nichola Peacock
Subject: RE: Capital Outlay Invoices

Thank you!

Natalie Ridley
Breedlove & Co., P.C.
17014 Seven Pines Drive
Spring, Texas 77379
Tel - [REDACTED]
Fax -- 281-379-6322

From: Simonton Mayor [REDACTED]
Sent: Tuesday, March 25, 2025 3:41 PM
To: Natalie Ridley [REDACTED]; Julie Watts [REDACTED]
Cc: Nichola Peacock [REDACTED]
Subject: RE: Capital Outlay Invoices

Hi Natalie,

Yes, these all have to do with our City Hall improvement/ expansion project.

Boettcher Hlvinka is the general contractor
Eduardo General Contractors is the exterior painter
Rhonda Kuykendahl is an individual. We bought the original barn doors from the Simonton Dairy (no longer in existence) to display in the addition.

I will defer to Julie for the invoices. We will send this week.

Thank you,
Laurie

From: Natalie Ridley [REDACTED]
Sent: Friday, March 21, 2025 3:54 PM
To: Julie Watts [REDACTED]
Cc: Nichola Peacock [REDACTED]; Simonton Mayor [REDACTED]
Subject: Capital Outlay Invoices

Julie

Would you send me the following invoices. Also what's the difference between these accounts and is it all to do with the renovation at City Hall?

Transactions

Post Date



Post Date	Transaction Date	Transaction ID	Description
9/25/2024	9/25/2024	AP Invoice-3003	Pay App 3
9/11/2024	9/13/2024	AP Invoice-2933	Pay Est No 2 LJA JOB (1189
8/23/2024	8/23/2024	AP Invoice-2799	Payment 3 of 4
8/20/2024	8/23/2024	AP Invoice-2796	Payment 2 of 4
8/13/2024	8/23/2024	AP Invoice-2794	Payment 1 of 4
6/11/2024	8/21/2024	AP Invoice-2746	LJA Pay Est. No 1 Job 1289-

Transactions

Post Date



Post Date	Transaction Date	Transaction ID	Description
6/3/2024	8/22/2024	Void AP Invoice-2791	*VOID* Historic Simc
6/3/2024	6/3/2024	AP Invoice-2419	Historic Simonton Mil
4/23/2024	4/23/2024	AP Invoice-2311	Civil Site Design and
4/23/2024	4/23/2024	AP Invoice-2309	Civil Site Design and
2/20/2024	4/23/2024	AP Invoice-2313	Civil Site Design and

Showing 1 to 5 of 5 entries

Natalie Ridley
Breedlove & Co., P.C.
17014 Seven Pines Drive
Spring, Texas 77379
Tel - **REDACTED**
Fax - 281-379-6322

Julie Watts

From: Natalie Ridley <[REDACTED]>
Sent: Tuesday, March 25, 2025 1:26 PM
To: Julie Watts
Subject: RE: Credit Card Statements October 2023 - September 2024

Please send the October 2024 credit card statement.

Thanks

Natalie Ridley
Breedlove & Co., P.C.
17014 Seven Pines Drive
Spring, Texas 77379
Tel - [REDACTED]
Fax - 281-379-6322

-----Original Message-----

From: Julie Watts [REDACTED]
Sent: Tuesday, March 25, 2025 12:05 PM
To: Natalie Ridley [REDACTED]
Subject: Credit Card Statements October 2023 - September 2024

Hi Natalie,

Please let me know if you have any questions or need anything else regarding credit cards.

Thanks,
Julie

Julie Watts

From: Natalie Ridley [REDACTED]
Sent: Saturday, March 22, 2025 4:52 AM
To: Julie Watts
Cc: Nichola Peacock; Simonton Mayor
Subject: RE: Audit information

Good Morning

Oops it has been pointed out that I have put the wrong date I mean October 2023 through October 2024.

My bad Sorry about that.

Natalie Ridley
Breedlove & Co., P.C.
17014 Seven Pines Drive
Spring, Texas 77379
Tel - [REDACTED]
Fax - 281-379-6322

From: Natalie Ridley
Sent: Friday, March 21, 2025 4:33 PM
To: Julie Watts [REDACTED]
Cc: Nichola Peacock [REDACTED]
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- 7 – Please provide a copy of the Original and amended Budgets, if you amended the budget for the year ended 9/30/2024

Thanks

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Breedlove & Co., P.C.
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Fax – 281-379-6322

Julie Watts

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Julie Watts

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Cc: Nichola Peacock; Simonton Mayor
Subject: Capital Outlay Invoices

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Showing 1 to 5 of 5 entries

Natalie Ridley
Breedlove & Co., P.C.

17014 Seven Pines Drive
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Fax – 281-379-6322

Julie Watts

From: Natalie Ridley **REDACTED**
Sent: Friday, March 21, 2025 3:35 PM
To: Julie Watts; Simonton Mayor
Cc: Nichola Peacock
Subject: Variances Current year V Prior year

Importance: High

Would one of you advise on the variances on the items below

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Julie Watts

From: Natalie Ridley [REDACTED]
Sent: Friday, March 21, 2025 5:52 AM
To: Julie Watts
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Hi Julie

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Thank you

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Breedlove & Co., P.C.
17014 Seven Pines Drive
Spring, Texas 77379
Tel – [REDACTED]
Fax – 281-379-6322

Julie Watts

From: Julie Watts
Sent: Tuesday, April 8, 2025 9:57 AM
To: Natalie Ridley
Subject: LJA Engineering
Attachments: City of Simonton_20250408_100930.pdf

Hi Natalie,

I have attached 1 more invoice for LJA for delayed billing.

Have a great day!
Julie Watts

Julie Watts

From: Julie Watts
Sent: Monday, April 7, 2025 4:00 PM
To: Natalie Ridley
Subject: FW: Legal Invoices
Attachments: 2022 Olson & Olson Invoices.pdf; 2023 Olson & Olson Invoices.pdf; 2024 Olson & Olson Invoices.pdf

Legal bills Olson and Olson

Julie Watts

From: Julie Watts
Sent: Monday, April 7, 2025 4:00 PM
To: Natalie Ridley
Subject: Fees

Hi Natalie,

Hours were spent on the ARPA grant, not Mit Mod. Laurie said Mit Mod but meant ARPA in my explanation.

Hope this helps!

Julie Watts

From: Julie Watts
Sent: Monday, April 7, 2025 3:28 PM
To: Natalie Ridley
Subject: LJA Engineering - Invoices
Attachments: City of Simonton_20250407_153626.pdf

Hi Natalie,

Attached are the invoices we discussed (late billing). I have processed these invoices but posted to the month of April 2025.

Please let me know if you have any questions.

Regards,
Julie

Julie Watts

From: Julie Watts
Sent: Monday, April 7, 2025 2:08 PM
To: Natalie Ridley
Subject: FW: CAD 8 Payments - Urgent Request
Attachments: CAD 8.xlsx

Still working on the audit list....

From: Hughes, Shelley [REDACTED]
Sent: Monday, April 7, 2025 2:06 PM
To: Julie Watts [REDACTED] Mager, Yvonne [REDACTED]
Subject: RE: CAD 8 Payments - Urgent Request

I have added the payment detail. Thank you.

Shelley Hughes
Sr. Accountant
FBC Auditor's Office
[REDACTED]

From: Julie Watts [REDACTED]
Sent: Monday, April 7, 2025 1:14 PM
To: Mager, Yvonne [REDACTED] Hughes, Shelley [REDACTED]
Subject: RE: CAD 8 Payments - Urgent Request

Thank you so much for your help!

Have a great day!
Julie

From: Mager, Yvonne [REDACTED]
Sent: Monday, April 7, 2025 1:04 PM
To: Julie Watts [REDACTED] Hughes, Shelley [REDACTED]
Subject: RE: CAD 8 Payments - Urgent Request

Good afternoon Ms. Watts,

Shelley will be providing a list of the CAD payments from Fort Bend County to City of Simonton.

These payment to the city are based on the attached agreement. The State Comptroller sends Fort Bend County sales tax proceeds collected in CAD 8 monthly and we, in turn, pay 50% of those proceeds to the City.

Thanks!

Yvonne Mager
Grants Supervisor, Fort Bend County Auditor's Office

REDACTED

From: Julie Watts **REDACTED**
Sent: Monday, April 7, 2025 12:57 PM
To: Hughes, Shelley **REDACTED** Mager, Yvonne **REDACTED**
Subject: CAD 8 Payments - Urgent Request

Hi Shelly and Yvonne,

The City of Simonton is wrapping up Audit and the auditor is requesting a list of CAD payments from Fort Bend County. Will you be able to provide me with all payments from:

September 2023 – October 1, 2024

And, will you be able to give an explanation how these payments are calculated and reason of funding to the city?

Please let me know if you have any questions or need anything else from me.

Thank you in advance!

Julie Watts
Finance Specialist

City of Simonton
281-533-9809

CAUTION:

This email originated from **outside** of the organization. 'Finance@simontontexas.gov' **Do not click** links, open attachments, or respond unless you recognize the sender and know the content is safe. Please forward suspicious emails to the **IT Service Desk**.

CAUTION:

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Julie Watts

From: Julie Watts
Sent: Monday, April 7, 2025 1:14 PM
To: Natalie Ridley
Subject: FW: CAD 8 Payments - Urgent Request
Attachments: CAD8 Simonton Agreement 20170523.pdf

Explanation of CAD payments.

Hope this helps!
Julie

From: Mager, Yvonne [REDACTED]
Sent: Monday, April 7, 2025 1:04 PM
To: Julie Watts [REDACTED]; Hughes, Shelley [REDACTED]
Subject: RE: CAD 8 Payments - Urgent Request

Good afternoon Ms. Watts,

Shelley will be providing a list of the CAD payments from Fort Bend County to City of Simonton.

These payment to the city are based on the attached agreement. The State Comptroller sends Fort Bend County sales tax proceeds collected in CAD 8 monthly and we, in turn, pay 50% of those proceeds to the City.

Thanks!

Yvonne Mager
Grants Supervisor, Fort Bend County Auditor's Office

[REDACTED]

From: Julie Watts [REDACTED]
Sent: Monday, April 7, 2025 12:57 PM
To: Hughes, Shelley [REDACTED]; Mager, Yvonne [REDACTED]
Subject: CAD 8 Payments - Urgent Request

Hi Shelly and Yvonne,

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Finance Specialist

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Julie Watts

From: Julie Watts
Sent: Monday, April 7, 2025 12:53 PM
To: Natalie Ridley
Subject: CDARS Simonton Development Corp
Attachments: City of Simonton_20250407_124402.pdf

Hi Natalie,

Have a great day!

Julie

Julie Watts

From: Julie Watts
Sent: Sunday, April 6, 2025 9:31 AM
To: Natalie Ridley
Subject: FW: Final Notice: FundView Interface Transition Reminder

From: Julie Watts
Sent: Monday, March 31, 2025 3:43 PM
To: Nanci Mohr **REDACTED**
Subject: FW: Final Notice: FundView Interface Transition Reminder

Not sure how you log – in but just in case it doesn't work tomorrow.

Thanks,
Julie

From: FundView Software **REDACTED**
Sent: Monday, March 31, 2025 2:01 PM
To: Julie Watts **REDACTED**
Subject: Final Notice: FundView Interface Transition Reminder

[View this email in your browser](#)



Dear Valued FundView Customer,

This is a final Notice and friendly reminder that the **old FundView user interface for General Ledger, Bank Reconciliation, and Accounts Payable** will no longer be available after **March 31, 2025**.

You will now see a Notice banner when logging into the old user interface. The banner reads *"Starting April 1st, you must log into the new UI to access GL & AP. Legacy access to GL & AP will no longer be available after March 31st."*

For the past two months, customers have been using our new, improved user interface, which offers enhanced features and a more user-friendly experience. If you have not yet switched over, we encourage you to do so before the transition is complete to ensure a smooth experience.

What You Need to Do:

✓ Log in to the new interface: **REDACTED**

✓ If you need assistance, please contact Support at **REDACTED** or **REDACTED**

If you have any questions or need help with the transition, we are happy to assist. Please do not wait until the last minute—ensure your team is comfortable with the new system before the old interface is retired.

Thank you for your cooperation, and we appreciate your continued partnership!

Best Regards,

The FundView Team





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Fund Accounting Solution Technologies, Inc.
5225 S Loop 289
Suite 222
Lubbock, TX 79424

REDACTED

Want to change how you receive these emails?
You can [update your preferences](#) or [unsubscribe](#)

Julie Watts

From: Julie Watts
Sent: Sunday, April 6, 2025 9:01 AM
To: Natalie Ridley
Subject: RE: Slmonton Development Corporation CDARS Statements

I will have to send this Monday morning. I don't have access to this at home.

From: Natalie Ridley **REDACTED**
Sent: Sunday, April 6, 2025 6:55 AM
To: Julie Watts **REDACTED**
Subject: Slmonton Development Corporation CDARS Statements

It doesn't appear that you sent these statements to me.

Please send

Natalie Ridley
Breedlove & Co., P.C.
17014 Seven Pines Drive
Spring, Texas 77379
Tel – **REDACTED**
Fax – 281-379-6322

Julie Watts

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Julie Watts

From: Julie Watts
Sent: Sunday, April 6, 2025 8:53 AM
To: Natalie Ridley
Subject: FW: Reports
Attachments: REDACTED

Hi Natalie,

Hopefully, this is what you need.

Julie

From: Garza, Cheri REDACTED
Sent: Wednesday, March 26, 2025 2:34 PM
To: Julie Watts REDACTED
Subject: RE: Reports

Julie,

Is this what they are needing? If not let me know and I'll get the correct report for you.

Sorry for the delay.

Thank you,

Cheri Garza, CTOP

Division Supervisor of Accounting
Fort Bend County Tax Office

REDACTED

Fax: (832)471-1835



Carmen P. Turner, MPA, PCC, CTOP, PCAC
Tax Assessor - Collector
Fort Bend County Tax Assessor Collector Office
1317 Eugene Heimann Circle
Richmond, TX 77469

REDACTED



From: Julie Watts

REDACTED

Sent: Tuesday, March 25, 2025 12:52 PM

To: Garza, Cheri

REDACTED

Subject: Reports

Hi Cheri,

Our auditor is requesting the following:

5 – please reach out to FC 8 and request transaction report of the payments made to the city during the fiscal year ending 9/30/2024.

These dates are October 2023 to September 2024. Is this something you can provide to me.

Thank you for your time in advance.

Julie Watts
Finance Specialist

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Julie Watts

From: Julie Watts
Sent: Sunday, April 6, 2025 8:51 AM
To: Natalie Ridley
Cc: Nichola Peacock; Simonton Mayor
Subject: RE: Audit information

Good morning,

I did forward the response from Cheri Garza. Let me forward again.

From: Natalie Ridley **REDACTED**
Sent: Sunday, April 6, 2025 8:24 AM
To: Julie Watts **REDACTED**
Cc: Nichola Peacock **REDACTED** Simonton Mayor **REDACTED**
Subject: RE: Audit Information

Morning Julie

Did you or Laurie action # 5 below? If so please follow up with them if not can you do so asap

If I have missed your response on this I then I apologize but I don't see anything for it.

Thanks

Natalie Ridley
Breedlove & Co., P.C.
17014 Seven Pines Drive
Spring, Texas 77379
Tel – **REDACTED**
Fax – 281-379-6322

From: Natalie Ridley
Sent: Friday, March 21, 2025 4:33 PM
To: Julie Watts **REDACTED**
Cc: Nichola Peacock **REDACTED**
Subject: Audit information

Hi Julie

Would you see below and provide the information below.

- 1 – Please provide **complete** copies of all the ICS and CDARS account statements from October 1, **2024** through October 31, **2025**
- 2 – Copies of the four quarterly form 941's filed with the IRS (Q4 2023 and Q1 through Q4 2024)
- 3 – Credit card statements from October **2024** through October **2025**
- 4 – Please provide a copy of the September **2024** bank statement for the Wallis bank account

5 – please reach out to FC 8 and request transaction report of the payments made to the city during the fiscal year ending 9/30/2024.

6 – Please confirm when Nancy's employment began with the city?

7 – Please provide a copy of the Original and amended Budgets, if you amended the budget for the year ended 9/30/2024

Thanks

Natalie Ridley
Breedlove & Co., P.C.
17014 Seven Pines Drive
Spring, Texas 77379
Tel – REDACTED
Fax – 281-379-6322

Julie Watts

From: Julie Watts
Sent: Thursday, April 3, 2025 3:03 PM
To: Natalie Ridley
Cc: Simonton Mayor
Subject: Invoice Requested
Attachments: City of Simonton_20250403_151416.pdf

Hi Natalie,

Please let me know if you need anything else.

Julie

Julie Watts

From: Julie Watts
Sent: Monday, March 31, 2025 3:07 PM
To: Natalie Ridley
Subject: Audit

Hi Natalie,

I hope you had a great weekend. I owe you one invoice for \$500.00 but won't be back in the office until Wednesday. Do you have everything else you need from me as of right now?

Best regards,
Julie Watts
Finance Specialist

Julie Watts

From: Julie Watts
Sent: Wednesday, March 26, 2025 4:07 PM
To: Natalie Ridley
Subject: October Visa 2024
Attachments: City of Simonton_20250326_161836.pdf

Hi Natalie,

I'm wrapping up for the day. I think I only owe you 1 to 2 more things. I will work on this when I return tomorrow.

Have a great evening!
Julie

Julie Watts

From: Julie Watts
Sent: Wednesday, March 26, 2025 3:52 PM
To: Natalie Ridley
Subject: Invoice - Eduardo General Contractor
Attachments: City of Simonton_20250326_160408.pdf

Thanks,
Julie

Julie Watts

From: Julie Watts
Sent: Wednesday, March 26, 2025 3:43 PM
To: Natalie Ridley
Cc: REDACTED
Subject: Original Adopted Budget for Year 23/24
Attachments: City of Simonton_20250326_154632.pdf

Please let me know if you need anything else.

Julie

Julie Watts

From: Julie Watts
Sent: Wednesday, March 26, 2025 3:42 PM
To: Natalie Ridley
Cc: REDACTED
Subject: Ordinance for Amended Budget and Entries
Attachments: City of Simonton_20250326_154517.pdf

Hi Natalie,

Please let me know if you need anything else from Amended Budgets.

Thank you,
Julie Watts
Finance Specialist

Julie Watts

From: Julie Watts
Sent: Wednesday, March 26, 2025 3:13 PM
To: Natalie Ridley
Subject: 941's
Attachments: City of Simonton_20250326_151528.pdf

Thank you,
Julie Watts

Julie Watts

From: Julie Watts
Sent: Wednesday, March 26, 2025 2:25 PM
To: Natalie Ridley
Subject: EDC 4 A Year 2024
Attachments: City of Simonton_20250326_143547.pdf

Julie Watts

From: Julie Watts
Sent: Wednesday, March 26, 2025 2:25 PM
To: Natalie Ridley
Subject: EDC 4 B Report for 2024
Attachments: City of Simonton_20250326_143515.pdf

Not sure you need this, but here you go!

Julie Watts

From: Julie Watts
Sent: Wednesday, March 26, 2025 2:14 PM
To: Natalie Ridley
Subject: ICS City of Simonton Development Corp
Attachments: City of Simonton_20250326_142110.pdf

Julie Watts

From: Julie Watts
Sent: Wednesday, March 26, 2025 1:57 PM
To: Natalie Ridley
Subject: ICS City of Simonton
Attachments: City of Simonton_20250326_140731.pdf

Julie Watts

From: Julie Watts
Sent: Wednesday, March 26, 2025 1:45 PM
To: Natalie Ridley
Subject: CDARS City of Simonton Dev Corp
Attachments: City of Simonton_20250326_134419.pdf

Julie Watts

From: Julie Watts
Sent: Wednesday, March 26, 2025 1:15 PM
To: Natalie Ridley
Subject: City of Simonton CDARS
Attachments: City of Simonton_20250326_132553.pdf

Hi Natalie,

I'm working on the list!

Julie

Julie Watts

From: Julie Watts
Sent: Wednesday, March 26, 2025 11:43 AM
To: Natalie Ridley
Cc: Nanci Mohr
Subject: FW: Fraud Risk Inquiries

Hi Natalie,

I have forwarded this to Nanci. Her email is **REDACTED**
Please let me know if you need anything else.

Julie

From: Natalie Ridley **REDACTED**
Sent: Wednesday, March 26, 2025 11:38 AM
To: Julie Watts **REDACTED**
Subject: FW: Fraud Risk Inquiries

This is the email that was sent -- not sure if I have the wrong email address I thought I found it on the city website. If you would forward this to her that would be great.

Thanks for following up

Natalie Ridley
Breedlove & Co., P.C.
17014 Seven Pines Drive
Spring, Texas 77379
Tel - **REDACTED**
Fax - 281-379-6322

From: Natalie Ridley
Sent: Friday, March 21, 2025 5:53 AM
To: City Secretary **REDACTED**
Cc: **REDACTED**
Subject: Fraud Risk Inquiries

Good Morning

I hope my email finds you well. Would you please answer the questions below?

1. Do you have any knowledge of any actual fraud or suspicion of fraud affecting the entity?
2. Are you aware of any allegations of fraud or suspected fraud affecting the entity?
3. What do you consider to be the risks of fraud within the entity, including any specific fraud risks the entity has identified? Are there any particular account balances or transaction classes may be more susceptible to fraud than others? If so, please explain

Thank you

Julie Watts

From: Julie Watts
Sent: Tuesday, March 25, 2025 12:40 PM
To: Natalie Ridley
Subject: Nanci's Employment Date

July 15, 2024

Thanks,
Julie

Julie Watts

From: Julie Watts
Sent: Tuesday, March 25, 2025 12:39 PM
To: Natalie Ridley
Subject: September 2024 - Bank Statement - Wallis Bank
Attachments: City of Simonton_20250325_124957.pdf

Hi Natalie,

I need to leave for the day but will continue to work on your request tomorrow morning.

Thanks,
Julie

Julie Watts

From: Julie Watts
Sent: Tuesday, March 25, 2025 12:05 PM
To: Natalie Ridley
Subject: Credit Card Statements October 2023 - September 2024
Attachments: City of Simonton_20250325_121406.pdf

Hi Natalie,

Please let me know if you have any questions or need anything else regarding credit cards.

Thanks,
Julie

Julie Watts

From: Julie Watts
Sent: Tuesday, March 25, 2025 11:25 AM
To: Natalie Ridley
Subject: Pay Apps 1 to 4
Attachments: City of Simonton_20250325_112141.pdf

Hi Natalie,

Attached are Pay Apps 1, 2, 3 and 4.

Thanks,
Julie Watts
Finance Specialist

Julie Watts

From: Julie Watts
Sent: Tuesday, March 25, 2025 11:06 AM
To: Natalie Ridley
Cc: REDACTED
Subject: RE: Variances Current year V Prior year

Good morning,

Please see responses in red below. Please let me know if you have any questions or need any additional information.

Regards,
Julie Watts
Finance Specialist

From: Natalie Ridley REDACTED
Sent: Friday, March 21, 2025 3:35 PM
To: Julie Watts REDACTED Simonton Mayor REDACTED
Cc: Nichola Peacock REDACTED
Subject: Variances Current year V Prior year
Importance: High

Would one of you advise on the variances on the items below

1 – Consulting fees increased \$235,713.44 when compared to the prior year – why?

Large amounts for the ARPA and Ardurra Project. We are also used a temp consultant Tara Racer short term.

2 – Attorney Fees increased \$18,848.28 when compared to the prior year – why?

Attorney attended 95% percent of council meeting and budget meeting. Attorney handled general questions for day-to-day operations in absent of City Admin.

3 – Technology expense (general fund all technology accounts) decreased \$13,596.37 when compared to the prior year – why?

We moved internet fees to 100-40-5307 no longer bundled with phone.

4 – Miscellaneous expense decreased \$18,137.12 when compared to the prior year - why?

Decreased Annual Budget for this GL – allocated payments to different buckets and utilized misc. category differently from the past.

5 – Incident response increased \$33,156.77 when compared to the prior year – why?

Deployed pumps (Garner) service dates 5/11-5/22 for the flood in Simonton

6 – Capital improvements increased \$145,627.35 when compared to the prior year - why?

Arpa project

7 – Engineering fees decreased \$239,275.12 when compared to the prior year – why?

Hours allocated to Mit Mod. Grant was awarded March 2025 and comp plan.

Thanks

Natalie Ridley
Breedlove & Co., P.C.
17014 Seven Pines Drive
Spring, Texas 77379
Tel - **REDACTED**
Fax - 281-379-6322

Julie Watts

From: Julie Watts
Sent: Monday, March 24, 2025 2:55 PM
To: Natalie Ridley
Subject: RE: Fraud Risk Inquiries

Hi Natalie,

Please see answers in red for the questions below.
Please let me know if you have any questions.

Best,
Julie Watts

From: Natalie Ridley **REDACTED**
Sent: Friday, March 21, 2025 5:52 AM
To: Julie Watts **REDACTED**
Subject: Fraud Risk Inquiries

Hi Julie

I hope my email finds you well. Would you please answer the questions below?

1. Do you have any knowledge of any actual fraud or suspicion of fraud affecting the entity?

I am aware of rumors of allegations of fraud; however, no official allegations have been made against the City or any current or former public official employee.

2. Are you aware of any allegations of fraud or suspected fraud affecting the entity?

Same response as question # 1

3. What do you consider to be the risks of fraud within the entity, including any specific fraud risks the entity has identified? Are there any particular account balances or transaction classes may be more susceptible to fraud than others? If so, please explain

ACH controls are a risk factor in the City. We currently do not have dual control processes in place.

Thank you

Natalie Ridley
Breedlove & Co., P.C.
17014 Seven Pines Drive
Spring, Texas 77379
Tel - **REDACTED**
Fax - 281-379-6322

Julie Watts

From: Julie Watts
Sent: Monday, March 24, 2025 1:18 PM
To: Natalie Ridley
Cc: Nichola Peacock; Simonton Mayor
Subject: RE: Audit information

No problem.

From: Natalie Ridley [REDACTED]
Sent: Saturday, March 22, 2025 4:52 AM
To: Julie Watts [REDACTED]
Cc: Nichola Peacock [REDACTED] Simonton Mayor [REDACTED]
Subject: RE: Audit information

Good Morning

Oops it has been pointed out that I have put the wrong date I mean October 2023 through October 2024.

My bad Sorry about that.

Natalie Ridley
Breedlove & Co., P.C.
17014 Seven Pines Drive
Spring, Texas 77379
Tel - [REDACTED]
Fax - 281-379-6322

From: Natalie Ridley
Sent: Friday, March 21, 2025 4:33 PM
To: Julie Watts [REDACTED]
Cc: Nichola Peacock [REDACTED]
Subject: Audit information

Hi Julie

Would you see below and provide the information below.

- 1 – Please provide complete copies of all the ICS and CDARS account statements from October 1, 2024 through October 31, 2025
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- 5 – please reach out to FC 8 and request transaction report of the payments made to the city during the fiscal year ending 9/30/2024.
- 6 – Please confirm when Nancy's employment began with the city?

7 -- Please provide a copy of the Original and amended Budgets, if you amended the budget for the year ended 9/30/2024

Thanks

Natalie Ridley
Breedlove & Co., P.C.
17014 Seven Pines Drive
Spring, Texas 77379
Tel - **REDACTED**
Fax - 281-379-6322

Julie Watts

From: Julie Watts
Sent: Monday, March 24, 2025 1:18 PM
To: Natalie Ridley
Cc: Nichola Peacock; Simonton Mayor
Subject: RE: Audit information

Hi Natalie,

I will work on these items.

Thank you,
Julie Watts

From: Natalie Ridley [REDACTED]
Sent: Friday, March 21, 2025 4:33 PM
To: Julie Watts [REDACTED]
Cc: Nichola Peacock [REDACTED]; Simonton Mayor [REDACTED]
Subject: Audit information

Hi Julie

Would you see below and provide the information below.

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- 6 – Please confirm when Nancy's employment began with the city?
- 7 – Please provide a copy of the Original and amended Budgets, if you amended the budget for the year ended 9/30/2024

Thanks

Natalie Ridley
Breedlove & Co., P.C.
17014 Seven Pines Drive
Spring, Texas 77379
Tel - [REDACTED]
Fax – 281-379-6322

Julie Watts

From: Julie Watts
Sent: Monday, March 24, 2025 1:17 PM
To: Natalie Ridley
Cc: Nichola Peacock; Simonton Mayor
Subject: RE: Capital Outlay Invoices

Hi Natalie,

Yes, I will be able to provide invoices to you. I will be in the office tomorrow and able to help.

Thanks,
Julie

From: Natalie Ridley **REDACTED**
Sent: Friday, March 21, 2025 3:54 PM
To: Julie Watts **REDACTED**
Cc: Nichola Peacock **REDACTED** Simonton Mayor **REDACTED**
Subject: Capital Outlay Invoices

Julie

Would you send me the following invoices. Also what's the difference between these accounts and is it all to do with the renovation at City Hall?

Transactions

Post Date



Post Date	Transaction Date	Transaction ID	Description
9/25/2024	9/25/2024	AP Invoice-3003	Pay App 3
9/11/2024	9/13/2024	AP Invoice-2933	Pay Est No 2 LJA JOB (1189
8/23/2024	8/23/2024	AP Invoice-2799	Payment 3 of 4
8/20/2024	8/23/2024	AP Invoice-2796	Payment 2 of 4
8/13/2024	8/23/2024	AP Invoice-2794	Payment 1 of 4
6/11/2024	8/21/2024	AP Invoice-2746	LJA Pay Est. No 1 Job 1289-

Transactions

Post Date



Post Date	Transaction Date	Transaction ID	
6/3/2024	8/22/2024	<u>Void AP Invoice-2791</u>	*VOID* Historic Simc
6/3/2024	6/3/2024	<u>AP Invoice-2419</u>	Historic Simonton Mil
4/23/2024	4/23/2024	<u>AP Invoice-2311</u>	Civil Site Design and
4/23/2024	4/23/2024	<u>AP Invoice-2309</u>	Civil Site Design and
2/20/2024	4/23/2024	<u>AP Invoice-2313</u>	Civil Site Design and

Showing 1 to 5 of 5 entries

Natalie Ridley
Breedlove & Co., P.C.
17014 Seven Pines Drive
Spring, Texas 77379
Tel - **REDACTED**
Fax - 281-379-6322