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**From:** Natalie Ridley [REDACTED]  
**Sent:** Sunday, April 6, 2025 5:08 AM  
**To:** Nanci Mohr  
**Subject:** RE: Fraud Risk Inquiries

Nancy

To questions #1 and #2 you answered Yes, would you be able to provide a little more detail regarding those items?

Thanks

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

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**From:** Nanci Mohr [REDACTED]  
**Sent:** Wednesday, March 26, 2025 1:16 PM  
**To:** Natalie Ridley [REDACTED]  
**Cc:** Julie Watts [REDACTED]  
**Subject:** FW: Fraud Risk Inquiries

Dear Ms. Ridley,

Please see my responses below in red.

Thank you!

*Nanci Mohr*

Nanci Mohr  
City Secretary

[REDACTED]

281-533-9809

**Please Note:** To avoid violating the Texas Open Meeting Act, public officials should not "Reply to All" to this or similar correspondence.



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**From:** Julie Watts [REDACTED]  
**Sent:** Wednesday, March 26, 2025 11:43 AM

**To:** Natalie Ridley [REDACTED]  
**Cc:** Nanci Mohr [REDACTED]  
**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? **Yes.**
2. Are you aware of any allegations of fraud or suspected fraud affecting the entity? **Yes.**
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. **Credit card fraud; possibly ACH fraud. My job responsibilities do not entail processing A/P or A/R, bank account transactions, etc. for the City.**

Thank you

---

**From:** Nanci Mohr  
**Sent:** Wednesday, March 26, 2025 1:16 PM  
**To:** REDACTED  
**Cc:** Julie Watts  
**Subject:** FW: Fraud Risk Inquiries

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

Dear Ms. Ridley,

Please see my responses below in red.

Thank you!

*Nanci Mohr*

Nanci Mohr  
City Secretary

REDACTED

281-533-9809

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**To:** Natalie Ridley REDACTED  
**Cc:** Nanci Mohr REDACTED  
**Subject:** FW: Fraud Risk Inquiries

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Julie

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**Sent:** Wednesday, March 26, 2025 11:38 AM

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Subject: FW: Fraud Risk Inquiries

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

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From: Natalie Ridley

Sent: Friday, March 21, 2025 5:53 AM

To: City Secretary [REDACTED]

Cc: [REDACTED]

Subject: Fraud Risk Inquiries

Good Morning

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Thank you



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**From:** Julie Watts  
**Sent:** Wednesday, March 26, 2025 12:53 PM  
**To:** Nanci Mohr  
**Subject:** FW: Fraud Risk Inquiries

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

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**From:** Julie Watts  
**Sent:** Monday, March 24, 2025 2:55 PM  
**To:** Natalie Ridley REDACTED  
**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

---

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

Hi Natalie,

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Please let me know if you need anything else.

Julie

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

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Thanks for following up

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

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**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?

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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



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**From:** Simonton Mayor  
**Sent:** Monday, November 4, 2024 4:03 PM  
**To:** REDACTED  
**Cc:** Julie Watts; Nanci Mohr; REDACTED  
**Subject:** FW: ARPA reports  
**Attachments:** Annual Report 1 - Simonton.pdf; Annual Report 2 - Simonton.pdf

Good Afternoon Natalie,

Briana Swingle is our grant manager at Langford. I think Julie and Nanci shared on the phone last week. She was able to share the below and attached information about our ARPA grant funds.

There were three payments received.:

- 1<sup>st</sup> Tranche (Sept 2021) : \$109,521.39
- 1<sup>st</sup> Tranche additional allocation (March 2022): \$216.45
- 2<sup>nd</sup> Tranche (September 2022): \$109,737.84

The city is an annual reporter and not a quarterly reporter. The quarterly reporters are those who have large populations or received over \$10 million. The two reports that have been submitted are attached. The CFDA number is 21.027.

Please let me know what else you might need regarding this part of our audit preparation.

Thank you,

*Laurie Boudreaux*

Laurie Boudreaux  
Mayor  
City of Simonton

REDACTED

281-533-9809

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**From:** Briana Swingle [REDACTED]

**Sent:** Monday, November 4, 2024 11:49 AM

**To:** Simonton Mayor [REDACTED]

**Subject:** Re: ARPA reports

Good morning Mayor,

There were three payments received.:

- 1<sup>st</sup> Tranche (Sept 2021) : \$109,521.39
- 1<sup>st</sup> Tranche additional allocation (March 2022): \$216.45
- 2<sup>nd</sup> Tranche (September 2022): \$109,737.84

The city is an annual reporter and not a quarterly reporter. The quarterly reporters are those who have large populations or received over \$10 million. The two reports that have been submitted are attached. The CFDA number is 21.027.

What information are you requiring for the last item? This is the first I've been asked for that.

Thank you,

**Briana Swingle (formerly Gibbs)**

**Project Manager: ARP/GLO**



9017 W. Highway 29 STE 206, Liberty Hill, TX 78642

Cell: [REDACTED]

[LCMSinc.com](http://LCMSinc.com) / [Facebook](https://www.facebook.com/LCMSinc) / [LinkedIn](https://www.linkedin.com/company/LCMSinc)

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**From:** Simonton Mayor [REDACTED]

**Sent:** Monday, November 4, 2024 10:32 AM

**To:** Briana Swingle [REDACTED]

**Subject:** ARPA reports

Hi Briana,

WE are in single unit audit prep mode for 2021 and 2022. Would you please share the following with us?

Two payments we deposited October 2021 \$109,521.39 and September 2022 for \$109,737.84. (FYI)  
Quarterly reports.  
CFDA it was classified under.

Detail information about the narrative of the grant.

Thank you!

*Laurie Boudreaux*

Laurie Boudreaux

Mayor

City of Simonton

REDACTED

281-533-9809

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---

**From:** Nanci Mohr  
**Sent:** Friday, October 25, 2024 9:12 AM  
**To:** REDACTED  
**Cc:** Simonton Mayor; Julie Watts  
**Subject:** Docs needed  
**Attachments:** Audit Report\_2020-21.pdf

Dear Ms. Peacock,

Attached please find the Report on Financial Statements for the year ended September 30, 2021. The report may also be found here:

REDACTED

The link for prior years' reports, as well as budget and tax information, can be found here:  
<https://www.simontontexas.gov/page/financial.transparency>.

Julie Watts will provide a follow-up email containing the financial documents requested below.

Thank you and have a wonderful weekend!

*Nanci Mohr*

Nanci Mohr  
City Secretary

REDACTED

281-533-9809

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**From:** REDACTED  
**Sent:** Thursday, October 24, 2024 4:43 PM  
**To:** Simonton Mayor REDACTED Julie Watts REDACTED  
**Subject:** Docs needed

Good afternoon,

Here is a list of what we would need to facilitate the update of the FY23 and FY24 bank reconciliations within FundView., this will give us a good base for audit prep and keeping current.

PDF bank statements for each account for both fiscal years

Downloaded transactions for Main operating account in xls or csv format. These can be all in one file we can format for import all at once.

Most recent completed audit document

I am sure we can find all the matches as Julie felt confident all transactions have been entered, we will adjust for any posted in wrong accounting period.

I will let you know if we need anything else or have questions.

Thanks  
Nichola

Nichola Peacock

**REDACTED**



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**From:** Simonton Mayor  
**Sent:** Monday, December 16, 2024 2:38 PM  
**To:** REDACTED  
**Cc:** Nanci Mohr  
**Subject:** Invoices and Proposal

Good Afternoon Natalie,

We received our invoices from the business office. Thank you.

They may already be working on it, but we just need the proposal for FY 2024 audit to round out our package of items on the agenda tomorrow night.

Thank you again,

*Laurie Boudreaux*

Laurie Boudreaux  
Mayor  
City of Simonton

REDACTED

281-533-9809

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