

Lucy M. Dio
County Auditor
Calhoun
County

Erica Perez
First Assistant Auditor

202 S. Ann St., Suite B
Port Lavaca, TX 77979
Telephone (361) 553-4610 Fax (361) 553-4614

JoAnn Marek
Gracie Archer
Demi Cabrera
Brandy Vasquez
Assistant Auditors

February 11, 2026

Honorable Bobbie Vickery
Calhoun County Sheriff
Calhoun County Courthouse
Port Lavaca, TX 77979

Dear Mr. Vickery:

I recently conducted an audit of the Sheriff's Office Fund which consisted of examining the checkbook, receipts, and supporting documentation for the period from July 1, 2023 through December 31, 2023.

In October, a receipt was written for a check that was not payable to Calhoun County. In the future it is recommended not accepting or writing a receipt for checks that can not be processed by Calhoun County.

I found nothing that would lead me to conclude that the balances and collections for this period were not, in all material respects, appropriately charged, collected, remitted and reported.

I appreciate the cooperation extended by your staff during my review. If you have any questions, please do not hesitate to contact me at 361-553-4613.

Respectfully Submitted,



Demi Cabrera
Assistant Auditor

Approved by:



Lucy Dio
County Auditor

cc:

Judge Stephen Williams
County Judge Vern L. Lyssy
County Commissioners
Sara Rodriguez, District Atty.
Arnold Hayden, Asst. District Atty.
Auditor's File