

Fiscal Year 2019 Annual Audit Plan

Texas Department of Criminal Justice Internal Audit Division



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Project Number	Division/ Audit Title/ Preliminary Schedule	Audit Summary	
		Justification	Objective
1901	<p>Correctional Institutions Division</p> <p style="padding-left: 40px;">Correctional Officer Retention Consultation</p> <p>Start Date: 09/04/18 End Date: 10/31/18</p>	<p>Correctional officer (CO) retention is a significant issue and ongoing challenge for the TDCJ. Continuing to recruit and retain sufficient correctional staff to provide for the safety and security of prison units is a primary goal of the agency. In fiscal year 2017, agency efforts focused primarily on aggressive recruiting and hiring, as the agency reported a CO turnover rate of 28.2% and a shortage of over 3,000.</p> <p>We will assist management by providing non-audit advisory services. This includes providing advice related to identifying and determining reasons for correctional officer turnover and developing recommendations for management consideration.</p>	<p>To provide advice related to identifying and determining reasons for correctional officer turnover and developing recommendations for management consideration.</p>
1902	<p>Administrative Review and Risk Management Division</p> <p style="padding-left: 40px;">Operational Review Consultation</p> <p>Start Date: 09/04/18 End Date: 08/30/19</p>	<p>The concept of self-auditing began within the Texas Department of Corrections in 1984 with the establishment of the Office of Compliance in response to monitoring reports regarding specific functional areas prepared by the Special Master of the Ruiz case. When the Ruiz case final judgment was issued in December of 1992, this function was renamed Operational Review and expanded to monitor and determine policy compliance with all aspects of unit level operations.</p> <p>Currently, the Operational Review program utilizes 34 functional area checklists consisting of questions developed by each functional area proponent to conduct unit, division, and division level follow-up compliance reviews of unit based operations on both TDCJ and privately operated units.</p> <p>We will assist management by providing non-audit advisory services during agency efforts to revise methodologies related to the division level compliance review. This will include providing advice related to determining whether the review covers the most important areas and whether review methodology identifies areas in need of management action.</p>	<p>To provide advice related to determining whether the review covers the most important areas and whether review methodology identifies areas in need of management action.</p>

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1903	<p>Parole Division</p> <p>Super-Intensive Supervision Program (SISP)</p> <p>Start Date: 09/04/18 End Date: 12/31/18</p>	<p>The Super-Intensive Supervision Program (SISP) is an administrative control program used by the Parole Division to provide the highest level of parole supervision and monitoring to those clients whose offenses and behaviors indicate they may pose a significant risk to public safety. To enhance the supervision of SISP clients, the Parole Division uses Global Positioning System (GPS) technology. Through the use of GPS, the parole officer has the ability to monitor SISP client movement 24 hours a day. To ensure SISP client compliance with approved schedule and travel routes, the parole officer downloads a daily map of the client’s activities from the previous day through the GPS for comparison to the client’s approved schedule and travel routes.</p> <p>Featured within the GPS technology is an alert message notification system. An alert message generated by the GPS is investigated by the parole officer (normal business hours on weekdays) or the Parole Division Command Center (after hours and weekends) to confirm the type of alert and verify if a violation of supervision has occurred. Specific actions taken by the parole officer are dependent on the type of alert generated. Actions may include contacting the client by phone or face-to-face; replacing malfunctioning equipment; completing a violation report; taking local interventions; or, requesting the issuance of a warrant for arrest by the Parole Division Warrants Section.</p>	<p>To determine compliance with Parole Division policy related to supervision of clients on SISP.</p>
1904	<p>Rehabilitation Programs Division</p> <p>Volunteer Identification and Tracking</p> <p>Start Date: 09/04/18 End Date: 11/30/18</p>	<p>The role of a volunteer within the TDCJ is to provide guidance in specific activities and programs, promote personal growth and development, and provide support and assistance to victims, offenders, and offender families. To accomplish this, the TDCJ uses three types of volunteers within the agency: Approved Volunteers (mentors, certified volunteer chaplain’s assistants, certified volunteer assistants, employee volunteers, and student intern volunteers); Partners Program Volunteers (qualified ex-offender or releasee volunteers); and Special Volunteers (individuals who provide a service up to four times and are not required to have a criminal history check completed). As of August 31, 2017, the TDCJ reported 23,288 approved volunteers participated in providing volunteer services to the agency.</p> <p>The TDCJ places a significant focus on volunteer services, realizing volunteers are an essential element in the rehabilitation and re-entry of offenders into the community.</p>	<p>To evaluate the effectiveness of agency efforts to identify and track agency volunteers.</p>

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		<p>During fiscal year 2017, the TDCJ reported 4,336 facilitated programs and classes were made available to the offender population, which included 965 new volunteer programs conducted statewide.</p> <p>Management requested this audit.</p>	
1905	<p>Internal Audit Division</p> <p>Self-Study</p> <p>Start Date: 11/01/18 End Date: 12/14/18</p>	<p>This project will review TDCJ’s Internal Audit Division for compliance with the International Standards for the Professional Practice of Internal Auditing and with Government Auditing Standards in preparation for the Peer Review required by statute and Board Policy 14.02, <i>Internal Audit Division Policy Statement</i>.</p>	<p>To assist the Peer Review team in their planning activities related to evaluating the Internal Audit Division’s operations.</p>
1906	<p>Business and Finance Division</p> <p>Procurement Cards</p> <p>Start Date: 11/01/18 End Date: 02/28/19</p>	<p>Administrative Directive 14.53, <i>Procurement Card Program</i>, is the policy which directs the use of agency procurement cards. Procurement cards are issued to individual TDCJ employees (cardholder) for use in acquiring goods and services for agency business and activities. The cardholder and the cardholder's designees are the only persons authorized to use the procurement card. Agency employees issued a procurement card and their direct-line supervisors carry equal responsibility for ensuring compliance with all policies, procedures, and statutes governing purchasing activities.</p> <p>The Business and Finance Division reported 1,426 active procurement cards at the close of fiscal year 2017 with procurement card purchases totaling approximately \$19,646,000.</p>	<p>To determine compliance with Administrative Directive 14.53.</p>
1907	<p>Manufacturing, Agribusiness, and Logistics Division</p> <p>Pest Control</p>	<p>To maintain American Correctional Association (ACA) accreditation, TDCJ units must maintain 100% compliance with all applicable mandatory standards. Mandatory standard 4-4332 requires adult correctional institutions to provide for the control of vermin and pests. Pests are any insects, animals, plants, germs, or other organisms which have a harmful effect on humans, their food, or their living conditions. Pests</p>	<p>To determine the effectiveness of pest control efforts at secure facilities.</p>

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	<p>Start Date: 11/01/18 End Date: 02/28/19</p>	<p>carry disease-causing microorganisms and parasites; attack and eat crops; damage and contaminate stored food, clothing, and structures; and, bite and infect people.</p> <p>The Manufacturing, Agribusiness, and Logistics Division employs two entomologists to manage the structural pest control program within the agency's buildings and facilities. Through oversight of seven licensed pest control inspectors located throughout the state, each operating with a crew of offenders, structural pest control treatments are applied on TDCJ units at a regular frequency. In addition to the structural pest control program, the entomologists also assist unit agriculture personnel with insect scouting, identification, and control in field and garden crops, rangelands, grain and processing facilities, as well as controlling vermin in livestock operations.</p> <p>An effective pest control program may also involve coordination in the identification, treatment, and controlling of pests not only by the Manufacturing, Agribusiness, and Logistics Division staff; but also, the Correctional Institutions Division's security, food service, laundry, and supply staff; and the Facilities Division maintenance staff.</p>	
1908	<p>Human Resources Division</p> <p>Employee Time Records</p> <p>Start Date: 12/03/18 End Date: 02/28/19</p>	<p>Human Resources Division Personnel Directive 91, <i>Work Cycles and Compensable Hours of Work</i>, establishes the requirements and responsibilities for TDCJ employees to accurately record and report their time. The actual hours and minutes physically worked each day and the actual hours and minutes of leave used each day are reported in 15 minute increments and manually recorded by the employee on a paper timesheet or recorded electronically. This reporting requirement is for both Fair Labor Standards Act (FLSA) non-exempt and FLSA exempt employee job classifications.</p> <p>It is the responsibility of the employee's supervisor to ensure the employee accurately reports the time physically worked and the time taken as leave for each day of each work cycle and submit the employee's time to the human resources representative at the end of each work cycle or pay period. The respective division/department's human resources representative will ensure time reported as worked and taken as leave for each employee is appropriately recorded and entered in the Personnel Payroll System in the TDCJ mainframe.</p>	To determine the accuracy of employee time records.

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1909	<p>Correctional Institutions Division</p> <p>Unit Activity Documentation</p> <p>Start Date: 12/03/18 End Date: 06/28/19</p>	<p>Documentation management within the TDCJ involves the systematic control of recorded information from its creation to its final disposition. Written documentation by security staff records and communicates the occurrence or non-occurrence of various security and offender management activities within units. Currently, security staff utilize more than 150 different forms to capture and document required unit activity information at varying frequencies ranging from every 30 minutes to annually. Examples of activities documented include inventory tracking, incident reporting, investigations, security related functions, offender tracking, inspections and reviews, approvals and denials of offender requests, etc.</p>	<p>To evaluate the efficiency of documenting unit activities by security staff.</p>
1910	<p>Parole Division</p> <p>Board of Pardons and Parole</p> <p>Parole Case File Movement Coordination</p> <p>Start Date: 03/01/19 End Date: 05/31/19</p>	<p>A parole case file is a physical parole file created and maintained for each parole eligible offender until the offender discharges the TDCJ's supervision. These offender files contain important information and documentation for use by various entities such as Board of Pardons and Paroles members and commissioners, Institutional Parole Officers, Hearing Operations, the Parole Division's Central Coordination Unit, Review and Release Processing, the Warrants Section, and the Attorney General's Office when making offender parole supervision decisions.</p> <p>Parole case file movement and maintenance is coordinated by the Parole Division's Central File Coordination Unit (CFCU). Each physical parole case file has a bar code label utilized for file identification and tracking. Case files requested by a particular person or location are scanned to the location using a bar code scanner and location information is transferred into the TDCJ mainframe file tracking system. Requested parole case files are sorted, boxed, transported, and delivered throughout the state via CFCU truck mail couriers, while files requested within the same office location are hand delivered by staff. For circumstances requiring immediacy, files may be delivered using commercial or U.S. Postal Service mail.</p> <p>The Parole Division reports the CFCU coordinates the movement and maintenance of approximately 170,000 parole case files.</p>	<p>To determine the efficiency of parole case file movement and tracking.</p>

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1911	<p>Information Technology Division</p> <p>Resource Application Control Facility (RACF)</p> <p>Start Date: 03/01/19 End Date: 06/14/19</p>	<p>Information security is comprised of standards and procedures that protect data against unauthorized disclosure, modification, or destruction, whether accidental or intentional. Due to a rapidly changing environment, system security presents a high area of risk to information systems. As such, Texas Administrative Code section 202, requires state agencies to have an information resources security program consistent with certain standards.</p> <p>Associated with overall mainframe security is the Resource Access Control Facility (RACF). The RACF is an add-on software product that provides access control security for the TDCJ's mainframe system. Special structures called profiles are created and retained within the RACF which contain information about users, resources, and access authorities. When performing user identification and verification, the RACF refers to these profiles to determine what applications a user can access and what capabilities they have within the application to view or update information. The RACF allows management to delegate authority to application owners to maintain separation of duties while still providing a flexible and responsive access control strategy.</p> <p>Management requested this audit.</p>	<p>To determine the effectiveness of the Resource Access Control Facility (RACF) processes to appropriately identify, authorize, create, and remove users and user access authorities to mainframe systems.</p>
1912	<p>Rehabilitation Programs Division</p> <p>Rehabilitation Tier Tracking and Placement</p> <p>Start Date: 04/01/19 End Date: 06/28/19</p>	<p>The Board of Pardons and Paroles may utilize voting options that require completion of a rehabilitation program prior to the release of an offender to parole supervision.</p> <p>Upon notification of a parole vote requiring completion of a rehabilitation program, the Rehabilitation Tier Tracking and Placement staff of the Rehabilitation Programs Division assess the offender's program eligibility and coordinate the referral, scheduling, and transfer of the offender for program placement to ensure the offender may satisfactorily complete the program within their specified release month. The Rehabilitation Programs Division reported placement of 10,281 offenders in rehabilitation tier programs during fiscal year 2017.</p> <p>Management requested this audit.</p>	<p>To determine the effectiveness of the Rehabilitation Tier Tracking and Placement process to ensure offenders are placed in board voted programs within the applicable timeframes.</p>

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1913	<p>Health Services Division</p> <p style="text-align: center;">Complaint Resolution</p> <p>Start Date: 04/01/19 End Date: 06/28/19</p>	<p>The TDCJ has two complimentary programs, the Ombudsman and Offender Grievance Programs, for resolving complaints concerning offenders in the custody of the agency. Executive Directive 02.03, <i>Ombudsman Program</i>, and Administrative Directive 03.82, <i>Management of Offender Grievances</i>, establish the processes for receiving, investigating, and responding to specific allegations brought forth by a member of the public or an offender concerning dissatisfaction regarding a matter within the jurisdiction of the TDCJ. Dependent upon the nature and or subject of the complaint, investigation and resolution may be managed through different investigative proponents within the TDCJ through coordination with the Ombudsman and Central Grievance Offices.</p> <p>Complaints concerning offender medical services and health care are coordinated, investigated, and resolved through the TDCJ Health Services Division’s Office of Professional Standards (OPS). Patient Liaison Program staff of the OPS investigate complaints concerning offender medical services and health care received directly from third parties and the TDCJ Ombudsman Office. Additionally, designated OPS staff are responsible for investigating all medical related offender grievances at the second step of the grievance process or the offender appeal of the unit level resolution, as provided by and coordinated with the Central Grievance Office.</p> <p>During fiscal year 2017 the OPS reported 9,995 closed third party medical care inquiries and 5,960 Step 2 medical grievances.</p>	<p>To evaluate Health Services Division processes to route, track, and respond to medical complaints.</p>
1914	<p>Business and Finance Division</p> <p style="text-align: center;">Offender Food Procurement</p> <p>Start Date: 06/03/19 End Date: 08/30/19</p>	<p>Administrative Directive 14.06, <i>Contract Management</i>, establishes the policy by which the agency operates its contracting and procurement process. This includes procurement procedures for accountability, risk analysis, contract provisions, contractor selection, payment and reimbursement rates, and methods for different types of goods and services which the agency contracts.</p> <p>The process of procuring goods or services begins with the determination of need by a department within the agency and creation of a requisition which follows a tier approval process based on estimated purchase cost. Feeding the offender population wholesome, nutritious meals requires procurement of a variety of food products and</p>	<p>To determine compliance with Administrative Directive 14.06 for offender food procurement.</p>

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		<p>services. While the agency utilizes its agricultural resources to supplement offender food requirements, it is the responsibility of the Contracts and Procurement Department to purchase offender food products and services through vendor contracts.</p> <p>The agency reported expenditures totaling approximately \$77.7 million for offender food purchases and services in fiscal year 2017 and contracts with 35 food vendors as of June 20, 2018.</p>	
1915	<p>Administrative Review and Risk Management Division</p> <p>Access to Courts</p> <p>Start Date: 06/03/19 End Date: 08/30/19</p>	<p>Every offender has the right of access to state and federal courts, legal counsel, public officials, and state agencies. The agency operates an Access to Courts program which provides services to all TDCJ offenders. This program is mandated by Board Policy 03.81, <i>Rules Governing Offender Access to the Courts, Counsel, and Public Officials</i>, which provides the guidelines by which the agency Access to Courts program operates. This directive includes offender provisions for things such as law libraries, legal materials, performance of legal work, notary public services, attorney visitation and telephone calls, and court conferences.</p> <p>In fiscal year 2017, the Access to Courts program reported over 390,000 offender visits to law library sessions, delivery of approximately 236,000 legal research materials, and issuance of more than 50,000 court forms.</p> <p>Management requested this audit.</p>	To determine compliance with Board Policy 03.81.
1916	<p>Internal Audit Division</p> <p>Action Plan Follow Up and Tracking</p> <p>Start Date: 09/04/18 End Date: 08/30/19</p>	<p>In response to a request from the executive director to report the status of action plans for recommendations made by the State Auditor's Office and by the Internal Audit Division, we request management provide updated action plans on a semi-annual basis. Beginning in fiscal year 2004, in an effort to improve the effectiveness of our actions and expand the scope of our follow up activities, we included a project to actively collect updated action plans from management.</p> <p>We will continue our efforts to collect updated action plans from management.</p>	To determine the status of actions taken in response to previous audits.

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1917	<p>Internal Audit Division</p> <p style="padding-left: 40px;">Various Walk Throughs</p> <p>Start Date: 09/04/18 End Date: 08/30/19</p>	<p>Conducting walk throughs of functional areas enables us to update our risk analysis on a regular basis and ensures attention to those areas of the agency that would not otherwise be reviewed.</p>	<p>To assist in the development of future audit plans by increasing our knowledge of unaudited areas of the agency.</p>