



# FISCAL YEAR 2023 ANNUAL AUDIT REPORT

October 30, 2023

## OUR MISSION

*The mission of the Internal Audit Division is to assist agency administrators by furnishing independent analyses, appraisals, and recommendations concerning the adequacy and effectiveness of the agency's system of internal control procedures, and the quality of performance in carrying out assigned responsibilities.*

## AUDIT TEAM

Renee Russell, CIA, CGAP  
*Deputy Chief Audit Executive*

Kristy Bailey, CIA, CGAP  
*Director, Support Services*

Charlotte Jeffcoat, CIA, CGAP  
*Director, Audit Services*

Cheryl Foreman, JD, CIA, CRMA  
*Audit Manager*

To: Sarah Hicks  
Governor's Office Budget and Policy Division

Christopher Mattsson  
Legislative Budget Board

Internal Audit Coordinator  
Texas State Auditor's Office

This report fulfills the requirements of the Texas Internal Auditing Act (Government Code, Chapter 2102) and provides the content prescribed by the State Auditor's Office *Fiscal Year 2023 Guidelines for Submitting and Posting the Internal Audit Annual Report and Periodic Internal Audit Reports*.

The Internal Audit Division conducted significant work during the period covered by this report and our risk assessment is functioning as intended. Agencywide risk has increased significantly due to staffing shortages and employee turnover throughout the Texas Department of Criminal Justice. These shortages were listed as contributing factors in many of our findings during the fiscal year. Further, we are implementing a more agile auditing approach which should increase efficiency.

The information in this report is intended to assist state decision makers in their efforts to improve accountability and increase the effectiveness and efficiency of state government. We appreciate the opportunity to participate in this program. For additional information concerning this report, please contact me at (936) 437-7100.

Sincerely,

A handwritten signature in blue ink, appearing to read "CCirrito".

Chris Cirrito, CIA, CFE, CGAP  
Chief Audit Executive  
Texas Board of Criminal Justice  
Texas Board of Pardons and Paroles  
Windham School District

xc: Members, Texas Board of Criminal Justice  
Bryan Collier, Texas Department of Criminal Justice  
David Gutierrez, Texas Board of Pardons and Paroles  
Kristina Hartman, Windham School District

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# INTRODUCTION

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## *Purpose*

To provide information on the assurance services, consulting services, and other activities of the internal audit function. In addition, the annual internal audit report assists oversight agencies in their planning and coordination efforts.

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## *Statutory Requirement*

In accordance with Chapter 2102 of the Government Code, the internal auditor shall prepare an annual report and submit the report before November 1 of each year to the Governor, the Legislative Budget Board, the State Auditor, the state agency’s governing board, and the agency administrator. The State Auditor shall prescribe the form and content of the report, subject to the approval of the Legislative Audit Committee.

## *Texas Board of Criminal Justice Policy*

In accordance with Board Policy 14.02, the Director of the Internal Audit Division shall annually report to the Board on the activities of the preceding year.

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## COMPLIANCE WITH TEXAS GOVERNMENT CODE 2102.015

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Section 2102.015 of the Texas Government Code requires state agencies and higher education institutions to post certain information on their internet websites. The Texas Board of Criminal Justice (TBCJ) Internal Audit Division will follow the procedures below to ensure compliance with posting requirements.

**Texas Government Code Section 2102.015 (b) (1)** requires posting of the agency's internal audit plan approved as provided by section 2102.008.

The Annual Audit Plan is developed in the spring and summer of each fiscal year and presented to the Texas Board of Criminal Justice for approval at the August board meeting. Upon approval, the plan will be posted to the agency's web site no later than September 1st of each year.

**Texas Government Code Section 2102.015 (b) (2)** requires posting of the agency's annual report required under section 2102.009.

The State Auditor's Office provides guidance to state agencies and higher education institutions for the preparation of the annual report in September of each year. Upon receipt of those instructions the TBCJ Internal Audit Division will begin compiling the information into the prescribed format. The report will be distributed as required and posted to the agency's website.

**Texas Government Code Sections 2102.015 (d) and (e)** require entities to update the posting with:

- A detailed summary of the weaknesses, deficiencies, wrongdoings, or other concerns raised by the audit plan or annual report; and,
- A summary of the action taken by the agency to address concerns, if any, that are raised by the audit plan or annual report.

To comply with this reporting requirement, we have added Chapter VIII to this report, titled, *Texas Government Code Sections 2102.015 (d) and (e) Update*, and consists of a table, which includes every audit report issued in fiscal year 2023. The final column titled, *Actions Taken*, satisfies the updating requirements for part (e). It presents management's self-reported status of implementation for the recommendation.

## FISCAL YEAR 2021, 2022, AND 2023 ANNUAL AUDIT PLANS

The table provided below includes audits performed during fiscal year 2023 as well as audits on the fiscal years 2021 and 2022 plans which were ongoing when the 2022 annual report was issued. The table also includes audit reports issued in September and October 2023 which were in draft at the end of the fiscal year.

AUDIT No.	AUDIT/REPORT TITLE	STATUS	REPORT DATE	EXPLANATION FOR DEVIATION
2111	<i>Unit Schedules</i> Business and Finance Division	Complete	01/09/23	N/A
2204	<i>Employment Services</i> Reentry and Integration Division	Complete	11/28/22	N/A
2205	<i>Security Equipment</i> Correctional Institutions Division Information Technology Division	Complete	03/14/23	N/A
2207	<i>Program Referrals</i> Parole Division	Complete	05/30/23	N/A
2209	<i>Community-Based Contracts</i> Private Facility Contract Monitoring and Oversight Division	Complete	04/20/23	N/A
2211	<i>ISF/SAFPF Probationer Placements and Removals</i> Community Justice Assistance Division Correctional Institutions Division Rehabilitation Programs Division	Complete	07/05/23	N/A
2216	<i>Action Plan Follow Up and Tracking</i> Internal Audit Division	Complete	10/31/22	N/A
2301	<i>Corrections Information Technology System Consultation</i> Information Technology Division	Complete	10/05/22	N/A
2302	<i>Parole Division Workforce Culture</i> Parole Division	Ongoing	N/A	Changed to consultation
2304	<i>Inmate Releasing Process</i> Reentry and Integration Division Correctional Institutions Division Parole Division	Complete	08/24/23	N/A
2305	<i>Inmate Transport Vehicles</i> Manufacturing, Agribusiness and Logistics Division Correctional Institutions Division	Complete	07/05/23	N/A
2306	<i>Structural Integrity of Secure Facilities</i> Facilities Division	Complete	10/08/23	N/A
2307	<i>Criminal Case Disposition</i> Office of Inspector General	Ongoing	N/A	N/A
2308	<i>Accounts Payable</i> Business and Finance Division	Complete	05/15/23	N/A

## FISCAL YEAR 2021, 2022, AND 2023 ANNUAL AUDIT PLANS

AUDIT No.	AUDIT/REPORT TITLE	STATUS	REPORT DATE	EXPLANATION FOR DEVIATION
2309	<i>Investigation of Sexual Assault Allegations</i> Prison Rape Elimination Act Ombudsman Correctional Institutions Division	Ongoing	N/A	N/A
2310	<i>Case Summaries</i> Board of Pardons and Paroles	Complete	9/28/23	N/A
2311-01	<i>An Investigation of Allegations of Improper Vendor Payments</i> Private Facilities Contract Monitoring and Oversight Division	Complete	07/05/23	N/A
2313	<i>Action Plan Follow Up and Tracking</i> Internal Audit Division	Complete	N/A	N/A
2313-1907	<i>Unit Pest Control Audit Follow-Up</i> Manufacturing, Agribusiness and Logistics Division	Complete	05/15/23	N/A
2313-2006	<i>Parole Division Warrants Section Follow-Up</i> Parole Division	Complete	04/28/23	N/A
2313-2108	<i>Farmshop Equipment Repairs Audit Follow-Up</i> Manufacturing, Agribusiness and Logistics Division	Complete	02/15/23	N/A
2313-2005	<i>Employee Clearances Follow-Up</i> Human Resources Division	Complete	09/27/23	N/A
2313-1404	<i>Data Management – Offender Information Management System Follow-Up</i> Parole Division	Ongoing	N/A	N/A
2313-1805	<i>Hazardous Materials Follow-Up</i> Facilities Division	Ongoing	N/A	N/A
2313-1818-04	<i>Wainwright Farmshop Investigation Follow-Up</i> Manufacturing, Agribusiness and Logistics Division	Complete	10/19/23	N/A

## CONSULTING SERVICES AND NONAUDIT SERVICES COMPLETED

NAME OF REPORT	OBJECTIVE(S)	OBSERVATIONS/RESULTS AND RECOMMENDATIONS
<p><b>Project Number: 2301</b> <i>Corrections Information Technology Consultation</i></p>	<p>To provide advice regarding risks and internal controls during efforts to implement the Corrections Information Technology System.</p>	<p>The project is progressing, and positive accomplishments have occurred.</p> <p>However, strain placed on staff due to overlapping workstreams, delays in testing, and continued difficulties with vendor deliverables have impacted the project. We are continuing this service during Fiscal Year 2024.</p>
<p><b>Project Number : 2311-01</b> <i>An investigation of allegations of improper vendor payments.</i></p>	<p>Although we found no evidence indicating the vendor deceived TDCJ, we identified a design flaw related to a type of treatment record which could inadvertently cause an inmate to believe they were submitting false information and significant staffing issues during and after the pandemic which directly impacted the vendor's ability to provide direct treatment hours.</p> <p>It is our belief these staffing shortages will continue to represent risk to program delivery and consideration should be given to reevaluating contract provisions to ensure future success.</p>	<p>We made recommendations to correct the design of the treatment record, reconsider program delivery methods, and modify the contract.</p>

## IV. EXTERNAL QUALITY ASSURANCE REVIEW

Texas Board of Criminal Justice Internal Audit Division  
External Quality Assurance Review – December 2022

### Overall Opinion

Based on the information received and evaluated during this external quality assurance review, it is our opinion that the Texas Board of Criminal Justice Internal Audit Division receives a rating of "Pass/Generally Conforms" and is in compliance with the Institute of Internal Auditors (IIA) *International Standards for the Professional Practice of Internal Auditing* and Code of Ethics, the United States Government Accountability Office (GAO) *Government Auditing Standards*, and the Texas Internal Auditing Act (Texas Government Code, Chapter 2102). This opinion, which is the highest of the three possible ratings, means that policies, procedures, and practices are in place to implement the standards and requirements necessary for ensuring the independence, objectivity, and proficiency of the internal audit function.


We found that the Internal Audit Division is independent, objective, and able to render impartial and unbiased judgments on the audit work performed. The staff members are qualified, proficient, and knowledgeable in the areas they audit. Individual audit projects are planned using risk assessment techniques; audit conclusions are supported in the working papers; and findings and recommendations are communicated clearly and concisely.

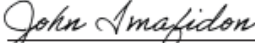
The Internal Audit Division is well managed internally. In addition, the Division has effective relationships with the Board and is well respected and supported by management. Surveys and interviews conducted during the quality assurance review indicate that management considers Internal Audit a useful part of the overall agency operations and finds that the audit process and report recommendations add value and help improve the agency's operations.

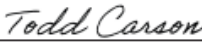
The Internal Audit Division has reviewed the results of the peer review team's work and has accepted them to be an accurate representation of the Division's operations.

### Acknowledgements

We appreciate the courtesy and cooperation extended to us by the Internal Audit Director, Internal Audit staff, the Chairman and Vice-Chairman of the Board, the Executive Director, and the senior managers who participated in the interview process. We would also like to thank each person who completed surveys for the quality assurance review. The feedback from the surveys and the interviews provided valuable information regarding the operations of the Internal Audit Division and its relationship with management.

  
Cheryl Scott  
Director of Internal Audit  
Texas Comptroller of  
Public Accounts

  
John Imafidon  
Internal Audit Team Lead  
Texas Comptroller of  
Public Accounts

  
Todd Carson  
Information Technology Audit  
Team Lead  
Texas Comptroller of Public  
Accounts

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# FISCAL YEAR 2024 ANNUAL AUDIT PLAN

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The following table is our Fiscal Year 2024 Annual Audit Plan as presented to, and approved by, the Texas Board of Criminal Justice on August 25, 2023.

The first step in the risk assessment process is the identification of the audit universe. We review and update this universe on an ongoing basis and are diligent to ensure areas of the agency that monitor and manage contracts are identified in our universe. In addition, our identification of the audit universe for information technology includes functions listed in Title 1, Texas Administrative Code, Chapter 202.

Our risk assessment methodology is based on the Committee of Sponsoring Organization's (COSO) Internal Control Integrated Framework, organizational knowledge, input from management, staff, and the board. This framework is applicable to evaluate risks in all agency functions; and is applied to contract management and information technology functions identified in the audit universe. The audit universe is monitored on an ongoing basis. As events occur that potentially impact the risk associated with a specific auditable activity, the activity is scored or re-scored.

The Department of Criminal Justice has experienced significant staffing shortages which have resulted in increased risk in most areas of the agency. While not all areas of the agency experiencing this phenomenon are included on the plan, staffing issues are considered in each audit, walkthrough, or encounter with the field. The plan also includes a numbered project to allow for work in other areas in the event conditions dictate.

Further, the attached plan does not include the traditional listing of budgeted auditing hours. The Internal Audit Division has implemented an *agile audit* approach which will result in increased efficiency and more timely completion of planned audits. This approach is a significant departure from past practices and a baseline for forecasting these hours is not yet established. It is anticipated that hours will be included in the 2025 Annual Audit Plan.



## FISCAL YEAR 2024 AUDIT PLAN

PROJECT NUMBER	DIVISION	PROJECT TITLE	OBJECTIVE
2401	Information Technology Division	Corrections Information Technology System Consultation	To provide advice regarding risks and internal controls during efforts to implement the Corrections Information Technology System.
2402	Health Services Division	A Joint Audit on Mental Health Assessments	To evaluate the effectiveness of processes to ensure mental health assessments occur as required and treatments prescribed by the provider are delivered to the inmate.
2403	Business and Finance Division	Commissary Operations – Supply Chain	To evaluate the effectiveness of processes to compensate for supply chain disruptions.
2404	Business and Finance Division	Travel Services	To evaluate the efficiency of processing travel reimbursement requests.
2405	Training and Leader Development Division	Correctional Officer Hiring	To evaluate the efficiency of the correctional officer hiring process.
2406	Office of the Independent Ombudsman	Office of the Independent Ombudsman Investigations	To evaluate the efficiency of investigations conducted by the Office of the Independent Ombudsman.
2407	Business and Finance & Windham School District	Public Funds Investments	To determine compliance with the Public Funds Investment Act.
2408	Reentry and Integration	Inmate Identification Documents	To evaluate the effectiveness of processes to provide inmates applicable reentry related documents.

## FISCAL YEAR 2024 AUDIT PLAN

PROJECT NUMBER	DIVISION	PROJECT TITLE	OBJECTIVE
2409	Executive Administrative Services	Incident Reporting	To evaluate the efficiency of processes related to incident reporting.
2410	Victims Services	A Contracted Audit of Information Systems Security	To determine the effectiveness of procedures to safeguard victim information contained in the Integrated Victim Services System.
2411	Various Divisions	Emerging Risks	In an effort to be responsive to ever changing risk, we have set aside hours to conduct audits of topics within the Texas Department of Criminal Justice, the Windham School District, and/or the Board of Pardons and Paroles, as needed.
2412	Internal Audit	Walk Throughs	To assist in the development of future audit plans by increasing our knowledge of unaudited areas of the agency.
2413	Internal Audit	Action Plan Follow Up and Tracking	To determine the status of implementation for audit recommendations.

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## EXTERNAL AUDIT SERVICES

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The TDCJ, through delegated authority from the State Auditor's Office, contract with an outside vendor for audits of compliance with the Prison Rape Elimination Act. The Internal Audit Division did not use any external audit services during fiscal year 2023.

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# REPORTING SUSPECTED FRAUD AND ABUSE

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## Actions taken to implement the requirements of:

### 1. Fraud Reporting: Article IX, Section 7.09, the General Appropriations Act (84th Legislature, Conference Committee Report)

This section of the Appropriations Act states:

**Sec. 7.09 Fraud Reporting.** A state agency or institution of higher education appropriated funds by this Act, shall use appropriated funds to assist with the detection and reporting of fraud involving state funds, as follows:

(a) By providing information on the home page of the entity's website on how to report suspected fraud waste and abuse involving state resources directly to the State Auditor's Office. This shall include, at a minimum, the State Auditor's fraud hotline information and a link to the State Auditor's website for fraud reporting; and,

○ **To implement (a) of Section 7.09, the TDCJ has:**

- Included a link on the TDCJ website homepage to report waste, fraud, and abuse to the State Auditor's Office website for fraud reporting.
- Included in each edition of the agency's monthly newsletter, *Criminal Justice Connections*, instructions to report waste, fraud, and abuse.

These communications provide information on reporting of waste, fraud, and abuse and provide the toll free phone numbers of the TDCJ Office of the Inspector General, Crime Stoppers, and the State Auditor's Office hotline.

(b) By including in the agency or institution's policies information on how to report suspected fraud involving state funds to the state auditor.

○ **To implement (b) of Section 7.09, the TDCJ has:**

- Included in Executive Directive 02.02, *Fraud Prevention, Detection, and Reporting*, a section on reporting suspected fraud that includes reference to the State Auditor's Office and the SAO Hotline. As required by ED-02.02, a copy of the policy is to be provided to every newly hired employee during their orientation.

### 2. Texas Government Code, Section 321.022

This section of the Texas Government Code states:

COORDINATION OF INVESTIGATIONS

## REPORTING SUSPECTED FRAUD AND ABUSE

- (a) If the administrative head of a department or entity that is subject to audit by the state auditor has reasonable cause to believe that money received from the state by the department or entity or by a client or contractor of the department or entity may have been lost, misappropriated, or misused, or that other fraudulent or unlawful conduct has occurred in relation to the operation of the department or entity, the administrative head shall report the reason and basis for the belief to the state auditor. The state auditor may investigate the report or may monitor any investigation conducted by the department or entity.
- (b) The state auditor, in consultation with state agencies and institutions, shall prescribe the form, content, and timing of a report required by this section.
- (c) All records of a communication by or to the state auditor relating to a report to the state auditor under Subsection (a) are audit working papers of the state auditor.
  - **To implement this statute TDCJ has:**
    - Developed Executive Directive 14.03, *Coordination of Investigations with the State Auditor*, which includes reference to the reporting of incidents involving the loss, misappropriation, misuse, or other fraudulent or unlawful conduct that have occurred in relation to the operation of the TDCJ to the State Auditor's Office. To fulfill these reporting requirements the policy has been updated to require the Internal Audit Director coordinate with the State Auditor's Office to provide routine updates of potential fraud.

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## TEXAS GOVERNMENT CODE 2102.015 (D) AND (E) UPDATE

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Texas Government Code Sections 2102.015 (d) and (e) require entities to update the posting with:

- A detailed summary of the weaknesses, deficiencies, wrongdoings, or other concerns raised by the audit plan or annual report; and,
- A summary of the action taken by the agency to address concerns, if any, that are raised by the audit plan or annual report.

The table below provides the required update for audit reports issued between September 1, 2022 and October 30, 2023. This report also covers those audits which were completed during the fiscal year but the report was finalized between September 1 and October 30, 2023.

# TEXAS GOVERNMENT CODE 2102.015 UPDATE

AUDIT	SUMMARY CONCLUSION	STATUS OF IMPLEMENTATION AS OF 10/26/23
<p><b>2111</b></p> <p>Unit Schedules</p> <p>Correctional Institutions Division</p>	<p>The overall operation of daily prison operations is significantly impacted by historic correctional staffing shortages which, in some cases, limit a unit’s ability to perform basic security functions. We recognize TDCJ administration is continuing steps and strategies to address these historic staffing shortages and there is no single or easy solution, and, in some cases, the solutions may have a significant fiscal impact.</p> <p>Based on the work performed, we believe immediate improvements could be made to existing unit schedules to better align available staff resources to unit activities. However, this may require eliminating non-security functions at specific units.</p> <p>We recommended management consider expanding varying employee shifts and start times, as well as optimizing the number of staff scheduled to cover unit activities during busy times of the day. In addition, we recommended increased coordination between various divisions to limit non-security activities and/or revise activity times to ensure security activities are given the highest priority and leveraging technology (such as tablets, telemedicine, distance learning, etc.) to the fullest extent possible.</p>	<p>Management submitted action plans consistent with the recommendations made in this report. Actions are reported as implemented.</p>
<p><b>2204</b></p> <p>Employment Services</p> <p>Reentry and Integration Division</p>	<p>We believe Reentry and Integration Division staff were passionate and sincere in their efforts to assist parole supervision clients in obtaining employment. Further, the agency and Windham School District utilize numerous initiatives to assist inmates in these endeavors. However, efforts within the Reentry and Integration Division to identify and assist parole supervision clients in obtaining appropriate and sustainable employment should be improved and steps should be taken to increase the reliability of program data.</p> <p>We made recommendations to enhance staffing, formalize certain processes, increase compliance with policy, improve training compliance, and enhance information systems and tracking.</p>	<p>Management submitted action plans consistent with the recommendations made in this report. Actions are reported as implemented.</p>
<p><b>2205</b></p> <p>Security Equipment</p> <p>Correctional Institutions Division</p>	<p>We found units were generally allotted adequate amounts of use of force and security enhancement equipment. However, surveillance camera coverage on the units could be improved. In addition, inventory was not always accurately recorded.</p> <p>Although security equipment was generally well maintained, for the equipment we found to be inoperable, the majority was not identified and removed from working stock. Lastly, metal detectors, scanners, and body alarms were not always properly calibrated or functioning as intended.</p>	<p>Management submitted action plans consistent with the recommendations made in this report. Actions are reported as implemented.</p>

# TEXAS GOVERNMENT CODE 2102.015 UPDATE

AUDIT	SUMMARY CONCLUSION	STATUS OF IMPLEMENTATION AS OF 10/26/23
	<p>We made recommendations for the Correctional Institutions Division to reiterate the importance of completing Use of Force Equipment Logs, ensure units are aware of standards for security equipment, provide guidance for setting aside inoperable equipment from working stock, and reiterate the importance of conducting sensitivity calibration testing according to policy.</p> <p>Further, we made recommendations for the Information Technology Division to create policies and procedures for surveillance equipment and communicate expectations for the care and maintenance of surveillance equipment, to include issue identification and reporting expectations.</p>	
<p><b>2207</b></p> <p>Program Referrals</p> <p>Parole Division</p>	<p>Documentation was not sufficiently reliable to determine whether parole division clients were always referred to appropriate programs.</p> <p>We recommended increased oversight to ensure documentation requirements are met.</p>	<p>Management submitted an action plan consistent with the recommendation made in this report. Actions are reported as implemented.</p>
<p><b>2209</b></p> <p>Community Based Contracts</p> <p>Private Facilities Contract Monitoring Oversight Division</p>	<p>It was our opinion efforts to monitor community-based residential reentry and transitional treatment center contracts should be improved and steps should be taken to increase the oversight of facility contracts.</p> <p>We also found processes to validate contractual staffing levels reported by vendors were not sufficient to identify discrepancies. During this testing, we identified anomalies with certain vendor employment records which were referred to the Office of the Inspector General for consideration of investigation.</p> <p>We made recommendations to update the facility monitoring tool, evaluate the resources dedicated to monitoring, and document reconciliation procedures in existing policy.</p>	<p>Management submitted action plans consistent with the recommendations made in this report. Actions are reported as in progress.</p>
<p><b>2211</b></p> <p>ISF/SAPF Probationer Placements</p> <p>Community Justice Assistance Division</p>	<p>The TDCJ, to include the Community Justice Assistance Division, Rehabilitation Programs Division, and Correctional Institutions Division – Classification and Records Department were effective in identifying, placing, and removing eligible probationers from ISF and SAFPF. However, improvements could be made to ensure timeliness of placements and removals.</p> <p>We made recommendations to formally establish a process owner and monitor timeframes.</p>	<p>Management submitted action plans consistent with the recommendations made in this report. Actions are reported as implemented.</p>



# TEXAS GOVERNMENT CODE 2102.015 UPDATE

AUDIT	SUMMARY CONCLUSION	STATUS OF IMPLEMENTATION AS OF 10/26/23
<b>2304</b>  Inmate Releasing  Reentry and Integration Division	Due to significant operational changes occurring during the onset of the audit we have terminated this engagement.  Specifically, the Reentry and Integration Division identified inefficiencies in decentralized releasing and began transitioning to a regional release model. Once the process is fully implemented it will be considered for inclusion in future audit plans.	N/A
<b>2305</b>  Inmate Transport Vehicles  Manufacturing, Agribusiness, and Minerals Division	While reviewing existing processes, we identified specific actions management should take to further enhance operations. In lieu of removing vehicles from service to conduct detailed inspections, we opted to share our observations with management and track recommendations related to increasing efficiency, vehicle maintenance, and security.	Management submitted action plans consistent with the recommendations made in this report. Actions are reported as in progress.
<b>2306</b>  Structural Integrity of Secure Facilities  Facilities Division  Correctional Institutions Division	We identified significant structural integrity deficiencies and security lapses at each unit we visited and immediately communicated these issues to management. The structural deficiencies we identified were not reported by unit staff prior to the audit and appeared to have existed for extended periods of time. It is our opinion staffing shortages and a normalization of deficient conditions were the primary reasons deficiencies were not identified and reported.  Due to the seriousness of the conditions observed, we believe management should conduct thorough inspections at every correctional facility to identify and address structural integrity issues and security lapses. We also made recommendations to establish an owner for the AD-10.20 program (i.e., the facility deficiency detection and reporting process), clarify and ensure compliance with policy, and provide adequate training to staff.	Management submitted action plans consistent with the recommendations made in this report. Actions are reported as in progress.
<b>2308</b>  Accounts Payable  Business and Finance Division	We found processes to pay vendors for goods and services received were effective. Specifically, we reviewed multiple processes and found payments in our samples were accurate and completed timely and we made no recommendations.	N/A

# TEXAS GOVERNMENT CODE 2102.015 UPDATE

AUDIT	SUMMARY CONCLUSION	STATUS OF IMPLEMENTATION AS OF 10/26/23
<b>2310</b> Case Summaries Board of Pardons and Parole	Case summary creation was a mature process that evolved over time with changing information systems and a transition from paper files to electronic files. While the process was well designed to meet board member needs, we found opportunities to increase efficiency.  We made recommendations to reevaluate certain processes and enhance automation.	Management submitted action plans consistent with the recommendations made in this report. Actions are reported as in progress.
<b>2313</b> Follow-up on prior recommendations Various Divisions	We conducted follow up audit work on four prior audits during the fiscal year. The status was reported to the board.	N/A