



FISCAL YEAR 2025 ANNUAL REPORT

October 31, 2025

OUR MISSION

The mission of the Office of the Independent Auditor 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.

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To: Brady Franks
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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 *2025 Internal Audit Annual Report Guidelines*.

The Office of the Independent Auditor conducted significant work during the period covered by this report and our risk assessment is functioning as intended. Agencywide risk continues to be affected by staffing shortages, employee turnover, and organizational realignments. Further, the agency's resources dedicated to maintaining and implementing technology have shown strain within recent years. These issues are considered in each audit, walkthrough, or encounter with the field and were listed as contributing factors in many of our findings during this and prior fiscal years.

Sincerely,

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
Bobby Lumpkin, Texas Department of Criminal Justice
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INTRODUCTION

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 1st of each year to the Governor’s Office Budget and Policy Division, 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 01.09, the Director of the Office of the Independent Auditor shall annually report to the Board on the activities of the preceding year.

COMPLIANCE WITH TEXAS GOVERNMENT CODE 2102.015 (b)

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 Office of the Independent Auditor 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 Office of the Independent Auditor will begin compiling the information into the prescribed format. The report will be distributed as required and posted to the agency's website.

CURRENT AND CARRY OVER ANNUAL AUDIT PLANS

The table provided below includes audits performed during fiscal year 2025 as well as audits on the fiscal year 2023 and 2024 plans which were ongoing when the 2024 annual report was issued. The table also includes audit reports issued in September and October 2025, which were in draft at the end of the fiscal year.

AUDIT NO.	AUDIT/REPORT TITLE	STATUS	REPORT DATE	EXPLANATION FOR DEVIATION
2302	<i>Parole Division Workforce Culture</i>	Complete	02/19/25	N/A
2402	<i>Mental Health Assessments</i>	Complete	02/19/25	N/A
2404	<i>Efficiency of Travel Reimbursement</i>	Complete	03/14/25	N/A
2406	<i>Office of the Independent Ombudsman</i>	Complete	12/06/24	N/A
2409	<i>Incident Reporting</i>	Complete	08/30/25	N/A
2411-01	<i>Emerging Risk – Classification and Records State Ready</i>	Complete	04/28/25	N/A
2411-03	<i>Correctional Officer Time Reporting</i>	Ongoing	N/A	N/A
2501	<i>Security Staff Deployment</i>	N/A	N/A	Moved forward to FY26 Plan
2502	<i>Inmate Custody Consultation</i>	N/A	N/A	Changed to consultation and continued in FY26
2503	<i>Employment Related Complaints</i>	N/A	N/A	Removed from plan due to major agency initiatives
2504	<i>Inmate Communication Contracts</i>	Ongoing	N/A	N/A
2505	<i>Inmate Behavior Management</i>	N/A	N/A	Moved forward to FY26 Plan
2506	<i>Super Intensive Supervision Program and Electronic Monitoring Program</i>	Ongoing	N/A	N/A
2507	<i>Career and Technical Education Tool Control</i>	Complete	10/20/25	N/A
2508	<i>Purchasing</i>	N/A	N/A	Changed to consultation and continued in FY26

CURRENT AND CARRY OVER ANNUAL AUDIT PLANS

AUDIT NO.	AUDIT/REPORT TITLE	STATUS	REPORT DATE	EXPLANATION FOR DEVIATION
2509	<i>Texas Correctional Industries</i>	N/A	N/A	Removed from plan to allow reallocation of resources
2510	<i>Inmate Identification Documents</i>	Ongoing	N/A	N/A
2511	<i>WSD Information Systems Security</i>	N/A	N/A	Removed from plan to allow reallocation of resources
2515-01	<i>Allegations of Improper Vendor Payments – SAO Audit 23-030 Follow-Up</i>	Complete	06/18/25	N/A
2515-2306	<i>Structural Integrity Follow-Up</i>	Complete	08/30/25	N/A

CONSULTING AND NON-AUDIT SERVICES

NAME OF REPORT	OBJECTIVE(S)	OBSERVATIONS/RESULTS AND RECOMMENDATIONS
<p>Project Number: 2502 <i>Inmate Custody</i></p>	<p>To provide non-audit advisory services regarding whether inmate custody levels are appropriately assigned.</p>	<p>The Fiscal Year 2026 Annual Audit Plan also includes a consultation (Audit 2617) to provide advisory services regarding the agency’s initiatives to evaluate and revise inmate classification and custody levels.</p>
<p>Project Number: 2508 <i>Purchasing</i></p>	<p>To provide non-audit advisory services related to risk and controls for the implementation of the Centralized Accounting Payroll/Personnel System (CAPPS) as it relates to the procurement processes within the Texas Department of Criminal Justice.</p>	<p>The Fiscal Year 2026 Annual Audit Plan also includes a consultation (Audit 2616) to provide advisory services during agency implementation of the Centralized Accounting and Payroll Personnel System.</p>
<p>Project Number: 2514 <i>OIG Assistance</i> 2514-02</p>	<p>The Office of the Independent Auditor assisted the Office of the Inspector General with an investigation related procurement card use at a specific location.</p>	<p>No formal report issued. We provided advice related to inventory controls. to the effected division.</p>
<p>Project Number: 2515 <i>Emerging Risk – Waste, Fraud, and Abuse</i> 2515-01</p>	<p>To determine the status of implementation for each of the recommendations from our <i>Investigation of Allegations of Improper Vendor Payments</i> (Audit 2311-01) and the State Auditor’s Office audit on <i>The Department of Criminal Justice’s Oversight Processes for the Management and Training Corporations Contracts for Pre-Release Services, Audit 23-030</i>.</p>	<p>The audit found the agency made significant progress with corrective action and all recommendations were either fully or substantially implemented. The audit also found no merit to the complaint received via the State Auditor’s Office hotline, alleging pre-release courses were conducted by underqualified staff.</p> <p>During the audit, the Texas Department of Criminal Justice announced significant organizational changes and realignments, including dissolution of the Private Facilities Contract Monitoring and Oversight Division, which was previously responsible for monitoring this area. Moving forward, it will be important to determine and assign responsibility for each of the business processes impacted by these changes.</p>

EXTERNAL AUDIT SERVICES

The Texas Department of Criminal Justice, through delegated authority from the State Auditor's Office, contracts with an outside vendor for audits of compliance with the Prison Rape Elimination Act. The Office of the Independent Auditor did not use any external audit services during fiscal year 2025.

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.


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FISCAL YEAR 2026 ANNUAL AUDIT PLAN

The following table is our Fiscal Year 2026 Annual Audit Plan as presented to, and approved by, the Texas Board of Criminal Justice on August 19, 2025.

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 continues experiencing significant staffing shortages in many areas, which have resulted in increased risk in most areas of the agency. Further, the agency's resources dedicated to maintaining and implementing technology have shown strain within recent years. While not all areas of the agency experiencing these phenomenon are included on the plan, these 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.

FISCAL YEAR 2026 ANNUAL AUDIT PLAN

PROJECT NUMBER	DIVISION	PROJECT TITLE	OBJECTIVE
FULL SCOPE PROJECTS			
2601	<i>Business and Finance Division & Windham School District</i>	Public Funds Investments	To determine compliance with the Public Funds Investment Act.
2602	<i>Correctional Institutions Division</i>	Inmate Behavior Management	To evaluate the effectiveness of processes to manage inmate behavior.
2603	<i>Correctional Institutions Division</i>	Security Staff Deployment	To evaluate whether available correctional staff are deployed in a manner that optimizes efficiency while ensuring institutional safety and security.
2604	<i>Information Technology Division</i>	Limited Scope Audit of Access Controls	To determine the status of TDCJ's efforts to improve controls related to systems access.
2605	<i>Various Divisions</i>	Emerging Risks	We have set aside time 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.
FOLLOW-UP PROJECTS			
2606	<i>Rehabilitation and Reentry Division</i>	A Follow-Up of Employment Services	To determine the status of implementation for recommendations made in Audit 2204.
2607	<i>Office of the Inspector General</i>	A Follow-Up of Criminal Case Disposition	To determine the status of implementation for recommendations made in Audit 2307.
2608	<i>PREA Ombudsman & Administrative Review and Risk Management Division</i>	A Follow-Up of Investigation of Sexual Assault Allegations	To determine the status of implementation for recommendations made in Audit 2309.

FISCAL YEAR 2026 ANNUAL AUDIT PLAN

PROJECT NUMBER	DIVISION	PROJECT TITLE	OBJECTIVE
2609	<i>Board of Pardons and Paroles</i>	A Follow-Up of Case Summaries	To determine the status of implementation for recommendations made in Audit 2310.
2610	<i>Health Services Division</i>	A Follow-Up of Mental Health Assessments	To determine the status of implementation for recommendations made in Audit 2402.
2611	<i>Office of the Independent Ombudsman</i>	A Follow-Up of Office of the Independent Ombudsman	To determine the status of implementation for recommendations made in Audit 2406.
2612	<i>Correctional Institutions Division</i>	A Follow-Up of Recommendations related to CID Culture	To determine the status of implementation for recommendations made in Audit 2104.
2613	<i>Classification and Inmate Transportation Division</i>	A Follow-Up of State Ready	To determine the status of implementation for recommendations made in Audit 2411-01.
NON-AUDIT SERVICES			
2614	<i>Office of the Independent Auditor</i>	Continuous Monitoring	To expand the use of technology and enhance efficiency of audit coverage.
2615	<i>Information Technology Division</i>	Corrections Information Technology System Consultation	To provide advisory services during agency efforts to complete the Corrections Information Technology System.
2616	<i>Business and Finance Division</i>	Centralized Accounting and Payroll Personnel System	To provide advisory services during agency implementation of the Centralized Accounting and Payroll Personnel System.
2617	<i>Classification and Inmate Transportation Division</i>	Inmate Custody Consultation	To provide advisory services regarding the agency's initiative to evaluate and revise inmate classification and custody levels.

FISCAL YEAR 2026 ANNUAL AUDIT PLAN

PROJECT NUMBER	DIVISION	PROJECT TITLE	OBJECTIVE
2618	<i>Office of the Independent Auditor</i>	TeamMate Reconfiguration	To fully leverage the capabilities of the OIA’s audit management system.
2619	<i>Office of the Independent Auditor</i>	Risk Assessment Reconfiguration and Assurance Mapping	To align the OIA’s annual risk assessment with agency organizational changes and ensure compliance with Global Auditing Standards related to assurance mapping.
2620	<i>Office of the Independent Auditor</i>	Walk Throughs	To assist in the development of future audit plans by increasing our knowledge of unaudited areas of the agency.
2621	<i>Office of the Independent Auditor</i>	Action Plan Tracking	To monitor the status of implementation of recommendations made in prior audits.

REPORTING SUSPECTED FRAUD AND ABUSE

Actions taken to implement the requirements of:

1. Fraud Reporting: Article IX, Section 7.09, the General Appropriations Act (88th 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 monies by this Act shall use appropriated monies to assist with the detection and reporting of fraud involving state monies by:

- (1) 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,
- (2) including in the agency or institution's policies information on how to report suspected fraud involving state monies to the State Auditor' Office.

To implement Section 7.09, the Texas Department of Criminal Justice has:

- (1) Included a link on the TDCJ website homepage to report waste, fraud, and abuse to the State Auditor's Office website for fraud reporting; and,
- (2) 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:

Sec. 321.022. COORDINATION OF INVESTIGATIONS

- (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.

REPORTING SUSPECTED FRAUD AND ABUSE

- (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, or misuse of money, 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 Executive Directive 02.02, *Fraud Prevention, Detection, and Reporting*, requires the Office of the Independent Auditor Chief Audit Executive to coordinate with the State Auditor's Office to provide routine updates of potential fraud.

TEXAS GOVERNMENT CODE 2102.015 (d) AND (e) UPDATE

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 section (d), the table below includes final audit reports issued during fiscal year 2025 that included recommendations. The final column titled, *Status of Implementation*, satisfies section (e), as it presents management's self-reported status of implementation for the recommendations.

TEXAS GOVERNMENT CODE 2102.015 (d) AND (e) UPDATE

AUDIT	SUMMARY CONCLUSION	STATUS OF IMPLEMENTATION
<p>2302</p> <p><i>Parole Division Workforce Culture</i></p>	<p>Most employees encountered during the project expressed a sense of pride in their jobs with specific emphasis on positively impacting client lives and enhancing public safety. However, the division is undergoing historic changes in approaches to community supervision and employees conveyed uncertainty, frustration, and resistance to change. High vacancy rates, increased turnover, and aging technologies have placed the Parole Division in a difficult position and changes to historical supervision practices are essential. These pressures have contributed to an environment where many staff feel anxious regarding their roles and responsibilities in the division which often manifests as a negative cultural tone.</p> <p>Moreover, the culture within the Parole Division has been deeply ingrained over time, and long-standing norms and behaviors can be resistant to change. Employees may feel uncertain or even resistant to new ideas, especially if past efforts haven't been successful or adequately supported. Without a dedicated team of experts in implementation science to guide these efforts, the division has struggled to build the necessary momentum for change. Ensuring long-term improvements requires a more structured, strategic approach, where tailored support is provided to help each office adapt while addressing the specific obstacles that are preventing the adoption of a more modern, adaptable culture.</p>	<p>Management has reported the recommendation as ongoing.</p>
<p>2402</p> <p><i>Mental Health Assessments</i></p>	<p>The Texas Department of Criminal Justice and university partners faced challenges in maintaining compliance with behavioral health assessment protocols due to staffing shortages, communication gaps, and technology limitations. Specifically, the shortage of Qualified Mental Health Professionals across the state, particularly at certain units, led to delays and missed assessments, impacting the delivery of behavioral health services to inmates. However, it was our observation both the agency and university providers were working diligently to address the difficulties identified during our audit.</p> <p>We recommended the Health Services Division continue working with the university providers to prioritize filling vacant Qualified Mental Health Professional positions and enhance coordination with the Correctional Institutions Division to ensure adequate behavioral health services are available before inmate transfers. Improvements should be made to the Electronic Health Record system for easier identification of required assessments. Finally, efforts should focus on filling key monitoring positions, particularly the long-vacant Director of Mental Health Services, to strengthen monitoring and compliance.</p> <p>A follow-up audit was included on the Fiscal Year 2026 Annual Audit Plan (Audit 2610).</p>	<p>Management has reported two recommendations as implemented and two recommendations as ongoing.</p>

TEXAS GOVERNMENT CODE 2102.015 (d) AND (e) UPDATE

AUDIT	SUMMARY CONCLUSION	STATUS OF IMPLEMENTATION
<p>2404</p> <p><i>Efficiency of Travel Reimbursement</i></p>	<p>We found the agency’s travel and mileage reimbursement processes effectively ensure travel and mileage expenses were appropriate, accurately calculated, and paid within the legislatively mandated timeframes. Further, the processes protect the agency’s financial reputation within Texas state government by reducing the likelihood of reimbursement-related findings in external reviews, such as post-payment audits by the Comptroller of Public Accounts. The findings represent low risk to the agency, as the process is reliable and functioning as intended. Consequently, our recommendations reflect opportunity to increase efficiency rather than correct identified deficiencies.</p>	<p>Management has reported both recommendations as implemented.</p>
<p>2406</p> <p><i>Office of the Independent Ombudsman</i></p>	<p>It was our opinion the Office of the Independent Ombudsman clearly operates as an oversight entity independent of the Texas Department of Criminal Justice and is dedicated to obtaining truthful and transparent resolutions of the inquires they receive. Our audit identified opportunities to improve operations and increase efficiency. However, these issues can be addressed through timely action, support of the board, and continued cooperation by the Texas Department of Criminal Justice.</p> <p>Our recommendations focused on significant technology enhancements and formalization of processes. By adopting these technology-driven recommendations, the office can significantly reduce the administrative burden on its staff, improve the consistency and quality of its operations, and better fulfill its mandate to serve as an independent and effective point of contact for inquiries related to the Texas Department of Criminal Justice. Implementing these changes will not only address the current inefficiencies within the process but will also position the Office of the Independent Ombudsman for long-term success in a rapidly evolving technological landscape.</p> <p>A follow-up audit was included on the Fiscal Year 2026 Annual Audit Plan (2611).</p>	<p>Management has reported all three recommendations as ongoing.</p>
<p>2409</p> <p><i>Incident Reporting</i></p>	<p>The audit identified the agency’s primary incident reporting system was outdated and not designed for the scale and complexity of current operations. In the absence of a modern solution, staff resorted to parallel, informal reporting methods, which created inconsistencies, duplicate effort, and unnecessary strain on personnel during critical incidents.</p> <p>We recommended modernizing the system to streamline reporting, ensuring data accuracy, and reducing operational burdens. We also encouraged leadership to align information expectations with established processes, balancing the need for timely updates with practical incident response. These actions will improve efficiency, staff workload, and overall agency accountability.</p>	<p>Management has reported both recommendations as ongoing.</p>

TEXAS GOVERNMENT CODE 2102.015 (d) AND (e) UPDATE

AUDIT	SUMMARY CONCLUSION	STATUS OF IMPLEMENTATION
<p>2411-01</p> <p><i>Emerging Risk – Classification and Records State Ready</i></p>	<p>It was our opinion management was working to implement process improvements which should increase efficiency. Specifically, prior to our audit, management recognized a need to improve these processes and were actively working with an existing vendor to enhance the agency’s electronic document management system to address some of the issues we identified. As a longer-term goal, the agency should work with the Office of Court Administration and applicable state leadership offices to explore the electronic transfer of data related to sentence and judgment information.</p> <p>We recommended management continue their modernization efforts with significant consideration to eliminate the need for manual data entry, take steps to address vacancies, reimplement stringent quality control procedures, and address the backlog of quality control reviews for commitment information for inmates in agency custody.</p> <p>A follow-up audit was included on the Fiscal Year 2026 Annual Audit Plan (2613).</p>	<p>Management has reported one recommendation as implemented and three as ongoing.</p>
<p>2515-01</p> <p><i>Allegations of Improper Vendor Payments – SAO Audit 23-030 Follow-Up</i></p>	<p>Our audit found the agency made significant progress with corrective action and all recommendations were either fully or substantially implemented. We also reviewed documentation to determine whether a complaint received via the State Auditor’s Office hotline alleging pre-release courses were conducted by underqualified staff had merit and found it did not.</p> <p>During the audit, the Texas Department of Criminal Justice announced significant organizational changes and realignments, including dissolution of the Private Facilities Contract Monitoring and Oversight Division, previously responsible for monitoring this area. Moving forward, it will be important to determine and assign responsibility for each of the business processes impacted by these changes.</p>	<p>We followed up on five recommendations and reported the status as implemented for one and substantially implemented for four.</p>
<p>2515-2306</p> <p><i>Structural Integrity Follow Up</i></p>	<p>Implementation of corrective action reflected a substantial undertaking which required system wide coordination; consequently, it is not unexpected that continued effort is needed. Further, it was our opinion management made progress in implementing recommendations from the original audit and took steps to improve efforts to identify and correct structural deficiencies impacting the security of correctional facilities. However, additional work is needed to fully implement all corrective action.</p>	<p>We followed up on four recommendations and reported the status as implemented for two, substantially implemented for one, and ongoing for the remaining one. Management has since reported one of the recommendations as implemented.</p>