



PROPOSED FISCAL YEAR 2027 ANNUAL AUDIT PLAN

Texas Board of Criminal Justice
Office of the Independent Auditor

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PROJECT NUMBER	DIVISION(S)	PROJECT TITLE	OBJECTIVE(S)
2701	<i>Human Resources Division</i>	Employee Timekeeping	To determine whether time records are accurate, properly approved, and compliant with agency policy.
2702	<i>Facilities Division</i>	Environmental	To determine the effectiveness of processes to identify, assess, and address environmental risks at correctional facilities.
2703	<i>Manufacturing, Agribusiness and Logistics Division</i>	Freight Transportation	To determine whether the agency is efficient in transporting freight.
2704	<i>Administrative Review and Risk Management And Correctional Institutions Divisions</i>	Inmate Disciplinary Process	1. To determine whether inmate disciplinary cases are processed in accordance with applicable policies, procedures, and due process requirements from initiation through final disposition. 2. To evaluate the effectiveness and efficiency of the inmate disciplinary process to ensure cases are appropriately tracked, managed, and resolved in a timely manner.
2705	<i>Classification and Inmate Transportation Division</i>	Inmate Time Management – Releases	To evaluate the effectiveness of inmate time audits to ensure inmates are released in accordance with applicable laws, regulations, policies, and sentence calculations.
2706	<i>Correctional Institutions Division</i>	Laundry, Food, and Supply	1. To determine whether inmate meals are provided in accordance with established nutritional, quality, and menu requirements. 2. To determine whether food service operations are compliant with standards for meal preparation, transport, and service of inmate meals.

PROJECT NUMBER	DIVISION(S)	PROJECT TITLE	OBJECTIVE(S)
2707	<i>Business and Finance Division</i>	Property Accounting	To determine whether the agency accurately identifies, records, tracks, and reports capital and controlled assets.
2708	<i>Correctional Institutions and Manufacturing, Agribusiness and Logistics Divisions</i>	Inmate Property	To determine whether the inmate property transfer process is effective in safeguarding, tracking, transporting, and delivering inmate property during facility transfers.
2709	<i>Rehabilitation and Reentry Division</i>	Continuity of Care	To evaluate the effectiveness of efforts to identify inmates for continuity of care services.
2710	<i>Human Resources Division</i>	Personnel Directive 21 and 22	To determine agency compliance with Personnel Directive (PD) 21, <i>Anti-Discrimination in the Workplace</i> , and PD-22, <i>General Rules of Conduct and Disciplinary Action Guidelines for Employees</i> .
2711	<i>Facilities Division</i>	Utility Billing	To determine the effectiveness of the utility billing review process to identify and resolve billing errors.
2712	<i>Classification and Inmate Transportation Division</i>	Follow-up of <i>Inmate Transportation Vehicles</i>	To determine the status of implementation for recommendations made in Audit 2305.
2713	<i>Board of Pardons and Paroles</i>	Follow-up of <i>Case Summaries</i>	To determine the status of implementation for recommendations made in Audit 2310.
2714	<i>Various Divisions</i>	Emerging Risks	We 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.

PROJECT NUMBER	DIVISION(S)	PROJECT TITLE	OBJECTIVE(S)
2715	<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.
2716	<i>Office of the Independent Auditor</i>	Action Plan Tracking	To monitor the status of implementation of recommendations made in prior audits.