

Fiscal Year 2014 Annual Audit Plan

Texas Department of Criminal Justice Internal Audit Division



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Assignment Schedule	Division/ Audit Title/ Resources	Audit Summary	
		Justification	Objectives
1401	<p>Office of the Inspector General</p> <p>Evidence Control</p> <p>Staff: 1 Start Date: 09/01/13 End Date: 11/30/13</p>	<p>The Office of the Inspector General investigates allegations of misconduct or criminal violations on the part of TDCJ employees; criminal violations occurring on TDCJ property; and, allegations of excessive or unnecessary use of force. The identification, collection, and preservation of physical evidence are critical functions, as evidence serves as the basis for the appropriate resolution of investigative matters.</p> <p>To ensure the integrity of evidence, the Office of the Inspector General has developed procedures designed to properly and lawfully preserve, package, record, account for, handle and store all property and evidence recovered or turned in to the department. Management requested and we have scheduled this audit.</p>	<p>1. To determine the Office of the Inspector General's compliance with evidence control procedures.</p>
1402	<p>Business and Finance Division</p> <p>Public Funds Investment Act</p> <p>Windham School District</p> <p>Public Funds Investment Act</p> <p>Staff: 1 Start Date: 10/01/13 End Date: 11/30/13</p>	<p>The Texas Department of Criminal Justice operates an account system of offenders' money. This money is held in trust for the offender's use while incarcerated. In total, these trust funds have historically averaged approximately \$19 million and the agency invests these funds in short-term, liquid investments.</p> <p>The Windham School District operates 12 months a year, but they are funded monthly over the nine month school year by the Texas Education Agency. The funds not immediately necessary for operations have historically averaged approximately \$10 million and are invested in short-term, secure, liquid investments.</p> <p>The State Auditor's Office performs a legislatively mandated bi-annual, statewide audit of these investments and we anticipate they will request our assistance in the performance of that audit.</p> <p>Therefore, as in prior years, we have included this audit in our proposed plan.</p>	<p>1. To determine whether the Texas Department of Criminal Justice and the Windham School District are in compliance with the Public Funds Investment Act.</p>

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1403	<p>Parole Division</p> <p>Summons Issuance</p> <p>Staff: 2 Start Date: 09/01/13 End Date: 11/30/13</p>	<p>Texas Government Code section 508.251 requires a hearing before the Board of Pardons and Paroles for an offender accused of a violation of the conditions of parole or mandatory supervision. The Parole Division's investigation of a violation determines whether a summons may be issued requiring the offender to appear at a hearing, or issuance of a pre-revocation warrant to take an offender into custody until the hearing.</p> <p>The determination of whether a summons may be issued is governed by Parole Division Policy and Operating Procedure 4.1.1. This directive specifies six criteria that must be met including the offender must have been on supervision for three or more years and charged with committing an administrative violation of supervision. In addition, the investigation considers the previous violations and the severity of the current violation in the determination for summons issuance. If all criteria are met and the investigation determines the offender is not a threat to public safety, a summons may be issued. Approximately 3,000 summons are issued per year.</p> <p>Management requested and we have scheduled this audit.</p>	<p>1. To determine whether summons issuance is in compliance with Parole Division policies and procedures.</p>
1404	<p>Information Technology Division</p> <p>Data Management – Offender Information Management System</p> <p>Staff: 3 Start Date: 09/01/13 End Date: 12/31/13</p>	<p>The Texas Department of Criminal Justice (TDCJ) maintains a large amount of data contained in financial, offender, and human resource databases. This information is utilized internally for managerial decisions and increasingly information is being shared with external users through the development of network systems. The strategic success of both the TDCJ and other agencies is dependent on the management of these data systems.</p> <p>Data management is concerned with the completeness, accuracy, and validity of data throughout the cycle of input, processing, and storage. In addition to the importance of quality data to operations, auditing standards require, as a part of most audits, an assessment of the reliability of computer processed data to determine whether computer processed data is sufficiently reliable to answer our audit objectives. These assessments may provide</p>	<p>1. To determine the completeness, accuracy, and validity of data maintained within the Offender Information Management System.</p>

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		<p>recommendations to improve data management.</p> <p>One of the agency's most significant information systems is the web-based, real-time, Offender Information Management System (OIMS). This system supports the selection of offenders for parole, the supervision of offenders released on parole, and the revocation of parole for those offenders who violate the conditions of their release.</p> <p>The data within OIMS is input through various interfaces with TDCJ mainframe applications or is directly entered by individual users such as District Parole Officers. These computerized files include information related to: offender demographics, conditions of release imposed by the Texas Board of Pardons and Paroles, participation in treatment, collection of restitution and fees, victims, substance abuse testing, and summaries of contacts with supervising parole officers.</p> <p>As information within the system is used to make critical decisions in the agency's achievement of its mission, its reliability is significant.</p> <p>Management requested and we have scheduled this audit.</p>	
1405	<p>Correctional Institutions Division</p> <p>Compliance with the Administrative Segregation Placement and Review Procedures</p> <p>Health Services Division</p>	<p>There are occasions within a correctional setting when it becomes necessary to administratively segregate offenders in order to preserve the safety and security of both offenders and staff. The Texas Department of Criminal Justice (TDCJ) policy, Administrative Directive – 03.50, <i>Administrative Segregation</i>, directs the TDCJ to develop an <i>Administrative Segregation Plan</i> which establishes uniform rules and regulations to guide staff in both the conditions and procedures relating to offenders housed in Administrative Segregation.</p> <p>The highest-ranking security supervisor on duty may place an offender in security detention when the offender is an immediate threat to the physical safety of other offenders or staff. The unit level Administrative Segregation</p>	<ol style="list-style-type: none"> 1. To evaluate the Correctional Institutions Division's compliance with Administrative Segregation placement, review, and release procedures contained in the <i>Administrative Segregation Plan</i>. 2. To determine whether Health Services Division's monitoring activities provide

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	<p>Monitoring Health Evaluations of Offenders in Segregation</p> <p>Staff: 4 Start Date: 09/01/13 End Date: 12/31/13</p>	<p>Committee conducts a due process hearing within seven days that may result in a decision to assign the offender to Administrative Segregation. All decisions regarding assignment to and release from Administrative Segregation require final confirmation by the State Classification Committee.</p> <p>The Administrative Segregation Committee provides ongoing monitoring of offenders to determine the need for continued assignment to Administrative Segregation. In addition, State Classification Committee members provide oversight of the offender's status by regularly visiting units to conduct periodic reviews of offenders assigned to Administrative Segregation.</p> <p>In addition, health care contractors at the unit level perform a medical evaluation and authorize placement in segregation if it is determined the offender has not been diagnosed as having a serious mental health illness or other health condition. Health care contractors continue to monitor the offender's medical and mental health condition while in segregation. The TDCJ's Health Services Division monitors to ensure health care contractors provide offenders confined in segregation provide required medical, mental health, and dental services.</p> <p>Management requested and we have scheduled this audit.</p>	<p>reasonable assurance that offenders in Administrative Segregation receive required medical, mental health, and dental services from contract health care providers.</p>
1406	<p>Business and Finance Division</p> <p>Performance Measure Reporting</p> <p>Staff: 4 Start Date: 12/01/13 End Date: 03/31/14</p>	<p>The Strategic Planning and Performance Budgeting System is a mission- and goal-driven, results-oriented system that combines strategic planning and performance budgeting into the State's appropriations process. It was adopted in 1991 and is used as a resource in making state funding decisions based on whether state agencies are accomplishing expected results.</p> <p>Agencies establish performance projections as part of their biennial appropriations requests. The Legislative Budget Board (LBB) and Governor's Office of Budget and Planning and Policy use performance measures when making funding recommendations to the Legislature and Governor.</p>	<ol style="list-style-type: none"> 1. To determine whether the agency is accurately reporting performance information in the Automated Budget and Evaluation System of Texas. 2. To determine whether the agency has adequate control systems over the collection, calculation, and reporting of its performance measures.

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		<p>The Legislature determines which key measures and what performance targets will be included in the general appropriations bill. Agencies report quarterly and annual information regarding actual performance for measures contained in the General Appropriations Act to the LBB through the Automated Budget and Evaluation System of Texas (ABEST). The Legislative Budget Board and the Governor's Office of Budget Planning and Policy monitor agency expenditures and actual performance and compare these to appropriation limitations and performance targets.</p> <p>Management requested and we have scheduled this audit.</p>	
1407	<p>Parole Division</p> <p>Restitution Collection</p> <p>Staff: 3 Start Date: 12/01/13 End Date: 03/31/14</p>	<p>Restitution is a court ordered payment by an offender to the victim for financial loss sustained as a result of a crime. Parole Division Policy and Operating Procedure 3.1.6, <i>Fees/Restitution/Post Secondary Education Reimbursement/Collection</i>, establishes procedures for the collection of restitution while on supervision.</p> <p>A supervising parole officer investigates the offender's financial obligations and identifies any non-essential expenses the offender can eliminate to determine the maximum amount the offender can pay toward his restitution obligation. The officer creates a budget with the offender and monitors monthly payments until restitution is paid in full. The offender is required to pay the full amount of restitution in the least amount of time possible.</p> <p>Management requested and we have scheduled this audit.</p>	<ol style="list-style-type: none"> 1. To determine whether financial budgets for the payment of restitution by offenders on supervision are established in a consistent manner. 2. To determine whether parole officers are consistent in enforcing strategies to collect restitution payments in accordance with the offender's financial budget.
1408	<p>Community Justice Assistance Division</p> <p>Risk Assessment Process</p>	<p>The Community Justice Assistance Division (CJAD) distributes funds to 121 local community supervision and correction departments (CSCDs). A CSCD applies for funding by submitting a community justice plan (CJP) to TDCJ-CJAD. The CJP outlines a CSCD's existing programs and services and may request funding for new programs and services.</p>	<ol style="list-style-type: none"> 1. To determine whether the CJAD's risk assessment instrument considers and weights factors appropriately to identify and schedule

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	<p>Staff: 4 Start Date: 01/01/14 End Date: 03/31/14</p>	<p>After funds are distributed, CJAD reviews the budgets and programs of CSCDs and any vendors the departments contract with for services. These reviews include: compliance reviews to determine whether a CSCD is complying with laws, division standards, etc., performance reviews of programs funded by state aid, special reviews for various purposes as needed, contract monitoring, fiscal audits of a CSCD's expenditures, and reviews of audits conducted by independent certified public accountants.</p> <p>To provide assurance the division's resources are used most effectively, the CJAD developed a risk assessment instrument to identify and prioritize the most significant reviews to be performed. Management requested and we have scheduled this audit.</p>	<p>reviews to provide effective monitoring.</p>
1409	<p>Windham School District</p> <p>Recreation Programs</p> <p>Staff: 3 Start Date: 12/01/13 End Date: 03/31/14</p>	<p>Administrative Directive – 07.33, <i>Organization, Administration, and Responsibilities of the TDCJ Offender Recreation Program</i>, requires the TDCJ to provide recreation programs for incarcerated offenders. The programs are administratively organized under the supervision of the Windham School District. The Windham School District is responsible for the coordination of financial needs, the development and issuance of policies and procedures, and technical oversight of the recreation program.</p> <p>The Recreation Program is funded with state appropriated funds generated from the sale of commissary items. In fiscal year 2012, the TDCJ, through a memorandum of understanding, provided the Windham School District \$4.3 million for recreational programs.</p> <p>This funding helped ensure the required recreational equipment was available at each prison, state jail, private facility, and intermediate sanction facility. To direct the program the Windham School District developed the <i>Recreation Program Procedures Manual</i> which provides administrative requirements for the operation of the program.</p>	<ol style="list-style-type: none"> 1. To determine whether the Windham School District ensures facilities possess the required recreational equipment. 2. To determine whether unit level documentation is in compliance with the <i>Recreation Program Procedures Manual</i>.

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1410	<p>Board of Pardons and Paroles</p> <p>Follow up to Institutional Parole Offices</p> <p>Staff: 2 Start Date: 01/01/14 End Date: 03/31/14</p>	<p>The 81st Legislature transferred the Institutional Parole Offices from the Texas Department of Criminal Justice to the Texas Board of Pardons and Paroles effective September 1, 2009. At management's request we conducted a fiscal year 2011 audit (1106) of the Institutional Parole Offices. That audit evaluated the reliability of case summaries and the efficiency of the process to complete a case summary from identification of an offender for parole (or mandatory supervision) consideration, through provision of the case summary to a voting panel.</p> <p>That audit concluded processes were effective to ensure case summaries were completed; however, management's expectations for the reliability of case summaries were not quite met and opportunities existed to improve the efficient processing of case summaries through increased use of the Offender Information Management System.</p> <p>We have scheduled this follow up audit.</p>	<p>1. To determine the status of corrective action taken in response to audit 1106.</p>
1411	<p>Correctional Institutions Division</p> <p>Correctional Training and Staff Development</p> <p>Staff: 3 Start Date: 03/01/14 End Date: 05/31/14</p>	<p>The Correctional Training and Staff Development Department within the Correctional Institutions Division is tasked with ensuring correctional staffs receive the information and skills necessary to perform their duties safely and effectively.</p> <p>There are five programs offered by the Correctional Training and Staff Development Department. The programs include: Pre-Service Training Program for newly hired correctional officer; Annual In-service training for uniformed and non-uniformed staff; Leadership training for employees in supervisory positions; specialized training courses; and, ancillary training courses.</p> <p>In fiscal year 2012 the Correctional Training and Staff Development</p>	<p>1. To determine whether Correctional Training and Staff Development is efficient in providing training courses to agency employees.</p>

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		<p>Department provided:</p> <ul style="list-style-type: none"> • 4,653 employees with 200 hours of Pre-Service instruction in 137 Academies; • 29,588 employees with 40 hours of annual In-Service instruction; • 1,750 employees with management and leadership training in various courses; • 2,177 employees instruction in a range of specialized courses; and, • 3,014 clerical and support staff and field training staff with various training courses. <p>Management requested and we have scheduled this audit.</p>	
1412	<p>Parole Division</p> <p>Release Certificates</p> <p>Staff: 3 Start Date: 04/01/14 End Date: 06/30/14</p>	<p>The Huntsville Placement and Release Unit (HPRU) processes Parole and Mandatory Supervision release certificates for execution to offenders released from the Correctional Institutions Division. Parole Division Policy and Operating Procedure 2.4.1, <i>Release from Texas Department of Criminal Justice – Correctional Institutions Division</i>, provides guidance for printing, tracking, and processing release certificates.</p> <p>The Correctional Institutions Division’s Classification and Records Department schedules all releases. The HPRU staff monitors the release schedule to ensure all required documents are printed and available on the offender’s date of release. Depending on release location, other Parole Division or Board of Pardons and Paroles staff review the documents with the offender and obtain the appropriate signatures prior to their release.</p> <p>In fiscal year 2012 over 40,000 offenders were released to parole supervision. Management requested and we have scheduled this audit.</p>	<p>1. To evaluate the efficiency of the process to prepare parole documents for offenders released from the TDCJ’s facilities.</p>
1413	<p>Reentry and Integration Division</p>	<p>Without a valid driver’s license or state identification card, offenders face significant reentry barriers, such as driving, applying for employment, or applying for state or federal benefits. To ensure offenders have the</p>	<p>1. To determine whether the Verification and ID Processing Unit is effective in</p>

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	<p>Verification and ID Processing</p> <p>Staff: 2 Start Date: 04/01/14 End Date: 06/30/14</p>	<p>appropriate documents at the time of release to obtain a driver's license or state identification card, the Reentry and Integration Division initiated several activities. These included applying for certified birth certificates from the Department of State Health Services for all eligible offenders scheduled for release within 12 months and applying for replacement social security cards from the Social Security Administration for offenders scheduled for release within six months. In fiscal year 2012, 8,920 birth certificates and 21,416 social security cards were requested.</p> <p>To further the likelihood offenders obtain a state identification card, the 81st Legislature amended Texas Government Code Section 501.015(a) to require the Texas Department of Criminal Justice (TDCJ) to provide an offender with a personal identification certificate (card) obtained under Section 501.0165. The TDCJ, Department of State Health Services, and Department of Public Safety continue to work on establishing an electronic process for issuing a state identification card for all eligible releasing or discharging offenders. In fiscal year 2012, 34,942 offenders' records were reviewed to identify those eligible for identification card renewal or issuance.</p> <p>Management requested and we have scheduled this audit.</p>	<p>obtaining and delivering birth certificates, social security cards, and state identification cards to eligible offenders prior to their release.</p>
1414	<p>Correctional Institutions Division</p> <p>Laundry Operations</p> <p>Staff: 3 Start Date: 04/01/14 End Date: 06/30/14</p>	<p>All offenders are to be provided access to clean clothing at least three times per week with offender workers being provided clean clothing daily. In addition to washing offender clothing, linens, and bath towels, laundry services are provided for employees. These services include employee uniforms and protective equipment at no charge and washing a limited number of personal items for a monthly fee.</p> <p>To fulfill these responsibilities there is typically a laundry operation for each facility. Managers of these individual operations ensure the ordering of supplies and the maintenance of equipment to ensure there is no disruption in operations.</p>	<ol style="list-style-type: none"> 1. To determine whether unit laundry operations utilize resources efficiently. 2. To determine whether unit laundry operations comply with the Laundry and Necessities Procedures Manual.

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1415	<p>Business and Finance Division</p> <p>Capital Assets</p> <p>Staff: 3 Start Date: 04/01/14 End Date: 06/30/14</p>	<p>The Comptroller of Public Accounts established tracking and reporting requirements for capital assets through the State Property Accounting (SPA) System. That system defines capital assets as those items with an initial individual cost of \$5,000 or more and established the accounting categories for classifying capital assets.</p> <p>The agency's fiscal year 2012 Annual Financial Report reported the value of capital assets (net of depreciation) of over \$1.2 billion dollars. The major categories of capital assets included buildings and building improvements, furniture and equipment, facilities and other improvements, and vehicles.</p> <p>The Comptroller also recognizes a sub-category of capital assets referred to as controlled assets. These assets have a valuation less than the capitalization threshold and are not included as capital assets in the Annual Financial Report. However, due to their high-risk nature, they are required to be reported through the State Property Accounting System, and include such items as weapons, cameras, and desk top and portable computers.</p> <p>We last conducted an audit of capital assets in fiscal year 2003 and reported capital asset records were reliable and the agency was compliant with laws and regulations related to capital assets. We have scheduled a cyclical audit of this function.</p>	<ol style="list-style-type: none"> 1. To evaluate the reliability of capital asset reporting in the State Property Accounting System. 2. To determine whether the agency is in compliance with State Property Accounting System requirements related to capital assets.
1416	<p>Information Technology Division</p> <p>Follow Ups to Telecommunications Network and Offender Telephone System</p>	<p>The Communications Department monitors contracted services of the agency's telephone systems used in daily operations and the offender telephone system, a pay for use system provided to the offender. We have audited both operations in prior years.</p> <p>Telephone services for agency operations are provided by 190 telephone systems servicing approximately 25,000 instruments throughout the state.</p>	<ol style="list-style-type: none"> 1. To determine the status of corrective taken in response to audit 1107. 2. To determine the status of corrective action taken in response to audit 1210 related

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	<p>Staff: 2 Start Date: 04/01/14 End Date: 06/30/14</p>	<p>These services are provided by a network of hardware devices, transmission facilities, and software supported by a contract provider.</p> <p>We conducted a fiscal year 2011 audit (1107) of this function and found records were not sufficiently reliable to determine whether requests for assistance with telephone networks and requests for cabling were completed within the stated performance objectives.</p> <p>The Offender Telephone System was established in September 2008. Services are provided by a contracted vendor, who provides for installation, operation, and maintenance of the system. The contract specifies detailed requirements for all aspects of the system such as security and access requirements.</p> <p>We conducted an audit in fiscal year 2012 (1210) and concluded the activities in place to monitor vendor compliance with contractual performance requirements could be improved.</p> <p>We have scheduled this follow up audit.</p>	<p>to the monitoring of vendor compliance with contractual performance requirements.</p>
1417	<p>Business and Finance Division</p> <p>Grant Administration</p> <p>Staff: 2 Start Date: 06/01/14 End Date: 08/31/14</p>	<p>Recipients of grant funds are required to comply with all grant terms and conditions and to promote sound financial management. Within the TDCJ, divisions prepare and submit grant applications. When a grant is awarded, the Business and Finance Division receives the funds and establishes the necessary program accounts to identify and classify grant expenditures. The division that received the grant is responsible for complying with the grant requirements and reporting on performance.</p> <p>In fiscal year 2012 the agency received approximately \$14.3 million in state and federal grants. Management requested and we have scheduled this audit.</p>	<ol style="list-style-type: none"> 1. To determine whether the agency has adequate accounting controls to ensure grant expenditures are identified and accurately reported. 2. To determine whether the agency is accurately reporting grant performance data to the awarding agency.

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1418	<p>Human Resources Division</p> <p>Position Classification Review</p> <p>Staff: 3 Start Date: 06/01/14 End Date: 08/31/14</p>	<p>The State Position Classification Plan provides a generic job description and a salary range for each job title the agency uses. Personnel Directive 93, <i>Employee Classification</i>, requires, with limited exceptions, supervisors to ensure an employee's duties remain within the employee's current position classification. However, as a result of changes in operational objectives, it may at times be necessary to revise an employee's duties.</p> <p>In these instances the supervisor must request, through executive management, for the Human Resources Division to conduct a position classification review. The position classification review evaluates the nature of the job duties and recommends the appropriate classification.</p> <p>The Employee Classification Program is also required to review each of the TDCJ's position descriptions at least once every five years. To accomplish this objective they may initiate a spot position classification review at any time to verify the position is appropriately classified.</p> <p>Management requested and we have scheduled an audit of this program.</p>	<ol style="list-style-type: none"> 1. To evaluate the efficiency of the position classification reviews process. 2. To determine whether position classification reviews are conducted in conformance with Personnel Directive 93.
1419	<p>Parole Division</p> <p>Intermediate Sanction Facility Placements</p> <p>Staff: 3 Start Date: 07/01/14 End Date: 08/31/14</p>	<p>An Intermediate Sanction Facility (ISF) is a fully-secured facility used for short-term incarceration of offenders who violate the conditions of their parole or mandatory supervision. Offenders are eligible for placement in an ISF as a result of a Board of Pardons and Paroles Action for ISF placement pursuant to a revocation hearing.</p> <p>Upon receipt of the Board of Pardons and Paroles Action for ISF placement, the Parole Division's Central Coordination Unit (CCU) arranges the transportation and placement of offenders into the ISF with the Regional ISF Coordinators responsible for administratively processing offenders approved for ISF placement. The term of confinement for an offender to be placed at an ISF as the result of a revocation hearing begins the date of the Board action and ranges between 60 and 180 days. The agency maintains four ISF's with a total capacity of 2,377 beds.</p>	<ol style="list-style-type: none"> 1. To evaluate the efficiency of Intermediate Sanction Facility placements.

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1420	<p>Board of Pardons and Paroles</p> <p>Accessibility of Case Summary Data</p> <p>Staff: 4 Start Date: 07/01/14 End Date: 08/31/14</p>	<p>Case summaries contain a wide array of information related to an offender's criminal history, institutional adjustment, victim impact, etc. The summaries are prepared in one of three different formats depending on the incarceration history of the offender, and are used by voting panels in making parole release decisions. The resources expended to prepare a case summary vary by the format of the summary.</p> <p>For offenders who were incarcerated in the TDCJ prior to December 2008 a paper based summary is prepared. The offender interview is transcribed and printed combined with photocopies of required documentation and physically transported to the voting panel. The voting panel accesses the information in book-like form and turn pages through the summary.</p> <p>For offenders that were initially incarcerated in the TDCJ after November 2008 an electronic case summary is prepared. In these cases the relevant documents have been scanned and the imaged document is available on the voting panels' personal computers. An institutional parole officer enters data directly to the file during the offender interview and the completed file is transferred electronically. The voting panel accesses the information by point and click and the computer retrieves the documents for viewing.</p> <p>In April of 2010, a program was implemented that created a hybrid case summary that included an electronic portion supplemented with the customary paper file. In these cases the paper portion of the file was transported to the voting panels and utilized in combination with the electronic file.</p> <p>Almost 80,000 case summaries are prepared and presented to the Board annually for use in making parole decisions. We have scheduled this audit.</p>	<p>1. To determine whether the information contained within various case summary formats can be accessed in an efficient manner.</p>

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1421	Internal Audit Division Action Plan Tracking	<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>	<p>1. To monitor the status of the implementation of action plans developed in response to audits conducted by the State Auditor's Office and the Internal Audit Division.</p>
1422	Walk Throughs Various	<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>1. To assist in the development of future audit plans by increasing our knowledge of unaudited areas of the agency.</p>