

**FORT BEND COUNTY
COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT -
COMMUNITY JUSTICE ASSISTANCE
DIVISION FUNDED PROGRAM FUNDS**

**ANNUAL FINANCIAL AND
COMPLIANCE REPORT**

August 31, 2024

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**

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INDEPENDENT AUDITORS' REPORT

Fort Bend County Council of Judges
Fort Bend County Community Supervision
and Corrections Department
Fort Bend County, Texas

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Fort Bend County Community Supervision and Corrections Department (the "Department"), which comprise the combined statement of financial position as of August 31, 2024, and the related combined statement of revenues, expenditures, and changes in fund balances for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 12, 2025.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the Department, as of August 31, 2024, and the respective changes in financial position for the year then ended, in accordance with the financial reporting provisions of the Texas Department of Criminal Justice – Community Justice Assistance Division (TDCJ-CJAD) as described in Note 1.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Department, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the provisions of the TDCJ-CJAD; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Fort Bend County Council of Judges
Fort Bend County Community Supervision
and Corrections Department
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In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Departments internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared based on the financial reporting provisions of the TDCJ-CJAD, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the TDCJ-CJAD. Our opinion is not modified with respect to that matter.

Emphasis of Matter

As discussed in Note 1, the financial statements present the operations of the Department only and are not intended to present fairly the financial position of Fort Bend County, Texas and the results of its operations in conformity with accounting principles generally accepted in the United States of America.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Department's basic financial statements. The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The individual and combining fund statements and the Schedule of Differences Between Audit Report and CSCD Reports Submitted to TDCJ-CJAD, listed in the table of contents as Other Supplementary Information, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Fort Bend County Council of Judges
Fort Bend County Community Supervision
and Corrections Department
Fort Bend County, Texas

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 12, 2025 on our consideration of the Department’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Department’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department’s internal control over reporting and compliance.

Restriction of Use

This report is intended solely for the information and use of the management of the Department, others within the organization, and the TDCJ-CJAD and is not intended to be and should not be used by anyone other than these specific parties.

A handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive style with a large, stylized "P" for "Penn".

Houston, Texas
February 12, 2025



BASIC FINANCIAL STATEMENTS

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
COMBINED STATEMENT OF FINANCIAL POSITION
AUGUST 31, 2024

	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Diversion Programs</u>	<u>TAIP</u>	<u>Total</u>
ASSETS					
Cash and Investments					
Bank Balances	\$ 2,319,264	\$ 65,176	\$ 107,736	\$ 444,984	\$ 2,937,160
Total Cash and Investments	<u>2,319,264</u>	<u>65,176</u>	<u>107,736</u>	<u>444,984</u>	<u>2,937,160</u>
Accounts Receivable					
Community Supervision Fees	120,568	-	-	-	120,568
Due From Participants	70,979	-	-	-	70,979
Due From Other	2,239	-	-	-	2,239
Total Accounts Receivable	<u>193,786</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>193,786</u>
Total Assets	<u><u>2,513,050</u></u>	<u><u>65,176</u></u>	<u><u>107,736</u></u>	<u><u>444,984</u></u>	<u><u>3,130,946</u></u>
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts Payable	175,117	46,390	98,432	111,758	431,697
Due To TDCJ-CJAD	-	-	-	-	-
Total Liabilities	<u>175,117</u>	<u>46,390</u>	<u>98,432</u>	<u>111,758</u>	<u>431,697</u>
Fund Balance	<u>2,337,933</u>	<u>18,786</u>	<u>9,304</u>	<u>333,226</u>	<u>2,699,249</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 2,513,050</u></u>	<u><u>\$ 65,176</u></u>	<u><u>\$ 107,736</u></u>	<u><u>\$ 444,984</u></u>	<u><u>\$ 3,130,946</u></u>

The accompanying notes are an integral part of these financial statements.

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
*COMBINED STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2024*

	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Diversion Programs</u>	<u>TAIP</u>	<u>Total</u>
REVENUE					
State Aid	\$ 1,587,872	\$ 859,363	\$ 1,162,657	\$ 1,113,443	\$ 4,723,335
Total State Aid not Including SAFPF	<u>1,587,872</u>	<u>859,363</u>	<u>1,162,657</u>	<u>1,113,443</u>	<u>4,723,335</u>
State Aid: SAFPF	10,805	-	-	-	10,805
Community Supervision Fees	1,437,927	-	-	-	1,437,927
Payment by Program Participants	657,863	-	-	-	657,863
Interest Income	212,648	-	-	-	212,648
Other Revenue	17,992	-	-	-	17,992
Total Revenue	<u>3,925,107</u>	<u>859,363</u>	<u>1,162,657</u>	<u>1,113,443</u>	<u>7,060,570</u>
EXPENDITURES					
Salaries and Fringe Benefits	2,732,628	797,993	1,327,954	82,490	4,941,065
Travel and Furnished Transportation	49,635	-	-	-	49,635
Contract Services for Offenders	94,158	11,820	-	689,376	795,354
Professional Fees	160,097	6,448	8,722	8,351	183,618
Supplies and Operating Expenses	(49,440)	-	57,625	-	8,185
Equipment	883	(2,704)	-	-	(1,821)
Total Expenditures	<u>2,987,961</u>	<u>813,557</u>	<u>1,394,301</u>	<u>780,217</u>	<u>5,976,036</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	937,146	45,806	(231,644)	333,226	1,084,534
OTHER FINANCING SOURCES (USES)					
Basic Supervision Interfund Transfer	(213,930)	57,430	156,498	-	-
CC Interfund Transfer (to DP or TAIP)	-	(84,450)	84,450	-	-
Total Other Financing Sources	<u>(213,930)</u>	<u>(27,020)</u>	<u>240,948</u>	<u>-</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	1,655,675	-	-	-	1,655,675
Prior Year Refunds	<u>(40,958)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(40,958)</u>
Adjusted Beginning Fund Balance	<u>1,614,717</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,614,717</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 2,337,933</u>	<u>\$ 18,786</u>	<u>\$ 9,304</u>	<u>\$ 333,226</u>	<u>\$ 2,699,249</u>

The accompanying notes are an integral part of these financial statements.

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Fort Bend County Community Supervision and Corrections Department (CSCD) is a special purpose district of state government and is not a department of the administrative county, nor is it an agency of the State of Texas.

The accompanying financial statements include the revenue of the Fort Bend County Community Supervision and Corrections Department (CSCD) related to the receipt of funds administered by the TDCJ-CJAD from state appropriations for the Basic Supervision fund, Community Corrections funds, Diversion Program Grant Funds, Treatment Alternative to Incarceration Program Grant Funds, local fees collected for the use of the CSCD, and the expenditure of those funds.

The Fort Bend County Community Supervision and Corrections Department, a special purpose district of state government, was organized to provide certain adult probation services to judicial districts.

Basis of Accounting

Since the Department receives funding from state government, it must comply with requirements of the State. Therefore, the financial statements were prepared using the basis of accounting prescribed by the TDCJ-CJAD, a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Basis of accounting refers to the time at which revenues and expenditures are recognized in the accounts and reported in the statements. The accounts of Fort Bend County CSCD are organized based on fund accounting, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Resources are allocated to and accounted for in a fund based upon the source of the funds and the purposes for which they may be spent and the means by which the spending activities are controlled for the specific activities in accordance with laws, regulations or other restrictions. Revenues and expenditures are accounted for using either the cash basis of accounting or the modified accrual basis of accounting until the last quarter when the modified accrual basis of accounting must be used.

The modified accrual basis of accounting is followed in that revenues are recorded when susceptible to accrual; i.e., earned, measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues received by October 31 for financial activity performed by August 31, 2024 are considered available. Also, purchases for which the commitment has been established by August 31, 2024 are considered liabilities regardless of whether possession of these goods has been received by August 31, 2024 provided that the liability purchase is received and is paid by October 31, 2024. Exception to this method of accounting is the recording of refunds to the State as reductions of Fund Balance.

Funds of the Fort Bend County CSCD are grouped into the agency fund type for the purpose of operation on the Fort Bend County, Texas accounting system. Accounting agency funds are accounts established for

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**

NOTES TO THE FINANCIAL STATEMENTS (continued)

deposit and disbursement of funds which are not controlled through the Fort Bend County, Texas budget process and are held in purely a custodial capacity.

Budgets (Accounting and Legal Compliance)

Pursuant to Government Code, Section 76.004 and 76.002, the budgets governing the funding to the programs are prepared biennially, then approved by the district judges and the criminal court-at-law judges with jurisdiction over the department and by the TDCJ-CJAD.

Only budget adjustment requests, at year-end, received by September 30, 2024 will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept budget adjustments after September 30, 2024 for the previous fiscal year. Only budget adjustments approved by TDCJ-CJAD should be referred to in performing the financial audit.

2. ONE-TIME/SUPPLEMENTAL PAYMENTS

None for the year ended August 31, 2024.

3. DEOBLIGATIONS

None for the year ended August 31, 2024.

4. INTERFUND AND FUND TRANSFERS

The following interfund transfers were performed to cover funding shortfalls.

	Transfers Out:		
	CCP - Non- English	Basic Supervision	Total
Transfers In:			
DWI Court	\$ -	\$ 14,923	\$ 14,923
Misdemeanor	-	4,731	4,731
Non-English	-	2,773	2,773
Sex Offender	-	26,298	26,298
Felony Drug Court	-	8,528	8,528
Mental Health Initiative	38,934	31,303	70,237
Pretrial Intervention	29,567	67,049	96,616
Special Sanctions Court	15,949	27,622	43,571
Substance Abuse Aftercare	-	5,994	5,994
Substance Abuse Treatment	-	16,002	16,002
Expedited Narcotic Docket Court	-	8,705	8,705
Total	\$ 84,450	\$ 213,930	\$ 298,379

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**

NOTES TO THE FINANCIAL STATEMENTS (continued)

5. PRIOR PERIOD ADJUSTMENTS

None for the year ended August 31, 2024.

6. REFUNDS

For the Biennium ended August 31, 2023 Basic Supervision refunded \$40,958.

7. CASH, COLLECTIONS, CHANGE FUND, PETTY CASH AND INVESTMENTS

Collection or clearing accounts are trust funds and must be covered by pledged collateral to cover the estimated highest daily balance of funds operated in conjunction with or through the county depository by the CSCD.

During the fiscal year audited: The CSCD's state aid and net funds (revenues) received were deposited and held, and collection accounts' remaining net funds (revenues) were transferred into a special fund of the county treasury, on or before the next regular business day, or on or before the fifth business day after the day on which the money was received. All the CSCD's state aid and net funds (revenues) received were held, deposited, disbursed, invested, and otherwise cared for by the County on behalf of the CSCD as the CSCD directed (Government Code 509.011(c) and Local Government Code 113.022 and 140.003(f)).

CSCD employees with access to public funds and who maintain and administer public funds are covered by a surety bond.

Fort Bend County CSCD does not maintain a change fund or petty cash fund.

During the year ended August 31, 2024, the CJAD Programs' investments consisted entirely of demand deposits in Cadence Bank.

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**

NOTES TO THE FINANCIAL STATEMENTS (continued)

8. EXCESS OF EXPENDITURES OVER BUDGETS IN INDIVIDUAL PROGRAMS

During the year ended August 31, 2024, four programs experienced excess expenditure amounts as follows:

Program	Line Item	Amount
Basic Supervision	Travel and Furnished Transportation	\$4,635
Non-English Speaking Caseload	Salaries and Fringe Benefits	\$300
Treatment Alternative To Incarceration (TAIP)	Salaries and Fringe Benefits	\$297
Felony Drug Court	Salaries and Fringe Benefits	\$732

The travel and furnished transportation overage is due to slight increase in travel expense. The salary and fringe overages were due to the increase in pay rate. The overages did not exceed the 15% rule.

The Basic Supervision Supplies and Operating Expenses line is negative because Basic Supervision is reimbursed for drug tests kits used by Pretrial Bond Program (which is not State funded) and the supplies are bought in advance for the BS and PT Bond programs. The reimbursement exceeds the amount spent on supplies, so a credit is shown on the report to appropriately reflect this.

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**

NOTES TO THE FINANCIAL STATEMENTS (continued)

**9. FUNDS COLLECTED BY THE CSCD FROM SOURCES OTHER THAN TDCJ-CJAD WHICH ARE REQUIRED TO
BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS**

Source	Amount Received	Restrictions for use	Expended In Accordance With Restriction
Community Supervision Fees	\$1,437,927	<i>Texas code of Criminal Procedure Article 42A.652 (a); FMM for TDCJ- CJAD Funding restrictions.</i>	Yes
<u>Payments by Program Participants</u>			
Urinalysis Fees	\$228,225	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Pretrial Intervention (Diversion) Program Fees	\$350,577	<i>Texas Code of Criminal Procedure Chapter 102.012; FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Fresh Start Program Fee	\$18,455	<i>Texas Code of Criminal Procedure Chapter 102.012; FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
ASMT	\$16,498	<i>Texas Code of Criminal Procedure Chapter 102.012; FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Electronic Monitoring Fees	\$7,423	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Drug Court Reimbursement	\$6,477	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Court Fees	\$0	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Probation SCRAM Fees	\$2,675	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
ELM Damage	\$27,535	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**

NOTES TO THE FINANCIAL STATEMENTS (continued)

Source	Amount Received	Restrictions for use	Expended In Accordance With Restriction
Miscellaneous	\$0	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Total Payments by Program Participants:	\$657,863	<i>Government Code, Section 76.015; Section 19, Article 42.12 Code of Criminal Procedures (Supervision Fees); FMM for TDCJ-CJAD Funding restrictions.</i>	
Interest Income	\$212,648	<i>Financial Management Manual for TDCJ-CJAD Funding restrictions.</i>	Yes
Other Revenue:	\$15,659		
Card Replacement Fees	\$2,334	<i>Financial Management Manual for TDCJ-CJAD Funding restrictions</i>	Yes
Subpoena Fee	\$0	<i>Financial Management Manual for TDCJ-CJAD Funding restrictions</i>	Yes
Reimbursements	\$0	<i>Financial Management Manual for TDCJ-CJAD Funding restrictions</i>	Yes
State Percent of Restitution Paid	\$0	<i>Financial Management Manual for TDCJ-CJAD Funding restrictions</i>	Yes
Percent of Unclaimed Restitution	\$0	<i>Financial Management Manual for TDCJ-CJAD Funding restrictions</i>	Yes
Auction Proceeds	\$0	<i>Financial Management Manual for TDCJ-CJAD Funding restrictions</i>	Yes
Miscellaneous	\$0	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Total Other Revenue:	\$17,992		

10. COMMITMENTS AND CONTINGENCIES

None for the year ended August 31, 2024.

11. SUBSEQUENT EVENTS

No reportable subsequent events for the year ended August 31, 2024.



OTHER SUPPLEMENTARY INFORMATION

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL COMMUNITY CORRECTIONS FUNDS
FOR THE YEAR ENDED AUGUST 31, 2024**

	<u>DWI Court</u>	<u>Misdemeanor Drug Court</u>	<u>END Court</u>	<u>Non-English Speaking Caseload</u>	<u>Sex Offender Caseload</u>	<u>Total All CCP Funds</u>
REVENUE						
State Aid	\$ 78,204	\$ 66,130	\$ 178,435	\$ 360,542	\$ 176,052	\$ 859,363
Total Revenue	<u>78,204</u>	<u>66,130</u>	<u>178,435</u>	<u>360,542</u>	<u>176,052</u>	<u>859,363</u>
EXPENDITURES						
Salaries and Fringe Benefits	92,540	70,149	185,801	260,294	189,209	797,993
Travel and Furnished Transportation	-	-	-	-	-	-
Contract Services for Offenders	-	-	-	-	11,820	11,820
Professional Fees	587	496	1,339	2,705	1,321	6,448
Equipment	-	-	-	(2,704)	-	(2,704)
Total Expenditures	<u>93,127</u>	<u>70,645</u>	<u>187,140</u>	<u>260,295</u>	<u>202,350</u>	<u>813,557</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(14,923)	(4,515)	(8,705)	100,247	(26,298)	45,806
OTHER FINANCING SOURCES (USES)						
Basic Supervision Interfund Transfer	14,923	4,731	8,705	2,773	26,298	57,430
CC Interfund Transfer (to DP or TAIP)	-	-	-	(84,450)	-	(84,450)
Total Other Financing Sources (Uses)	<u>14,923</u>	<u>4,731</u>	<u>8,705</u>	<u>(81,677)</u>	<u>26,298</u>	<u>(27,020)</u>
PRIOR YEAR ENDING FUND BALANCE	-	-	-	-	-	-
AUDITED YEAR ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ 216</u>	<u>\$ -</u>	<u>\$ 18,570</u>	<u>\$ -</u>	<u>\$ 18,786</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL DIVERSION FUNDS
FOR THE YEAR ENDED AUGUST 31, 2024**

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	Felony Drug Court	Mental Health Initiative Caseload	Pretrial Intervention	Special Sanctions Court
REVENUE				
State Aid	\$ 117,780	\$ 150,000	\$ 237,906	\$ 370,714
Total State Aid not Including SAFPF	117,780	150,000	237,906	370,714
Total Revenue	117,780	150,000	237,906	370,714
EXPENDITURES				
Salaries and Fringe Benefits	97,349	219,112	332,737	411,504
Professional Fees	884	1,125	1,785	2,781
Supplies and Operating Expenses	28,075	-	-	-
Total Expenditures	126,308	220,237	334,522	414,285
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(8,528)	(70,237)	(96,616)	(43,571)
OTHER FINANCING SOURCES (USES)				
Basic Supervision Interfund Transfer	8,528	31,303	67,049	27,622
CC Interfund Transfer (to DP or TAIP)	-	38,934	29,567	15,949
Total Other Financing Sources (Uses)	8,528	70,237	96,616	43,571
PRIOR YEAR ENDING FUND BALANCE	-	-	-	-
AUDITED YEAR ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL DIVERSION FUNDS
FOR THE YEAR ENDED AUGUST 31, 2024**

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	Substance Abuse Aftercare Caseload	Substance Abuse Treatment Caseload	Total All DP Funds
REVENUE			
State Aid	\$ 123,712	\$ 162,545	\$ 1,162,657
Total State Aid not Including SAFPF	123,712	162,545	1,162,657
Total Revenue	<u>123,712</u>	<u>162,545</u>	<u>1,162,657</u>
EXPENDITURES			
Salaries and Fringe Benefits	119,474	147,778	1,327,954
Professional Fees	928	1,219	8,722
Supplies and Operating Expenses	-	29,550	57,625
Total Expenditures	<u>120,402</u>	<u>178,547</u>	<u>1,394,301</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	3,310	(16,002)	(231,644)
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	5,994	16,002	156,498
CC Interfund Transfer (to DP or TAIP)	-	-	84,450
Total Other Financing Sources (Uses)	<u>5,994</u>	<u>16,002</u>	<u>240,948</u>
PRIOR YEAR ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 9,304</u>	<u>\$ -</u>	<u>\$ 9,304</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**

**INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2024
BASIC SUPERVISION**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 1,587,872	\$ 1,587,872	\$ -
State Aid: SAFPF	10,660	10,805	145
Community Supervision Fees	1,450,000	1,437,927	(12,073)
Payment by Program Participants	739,514	657,863	(81,651)
Interest Income	175,613	212,648	37,035
Carry Over from Previous FY	1,655,675	1,655,675	-
Other Revenue	4,378	17,992	13,614
Basic Supervision Interfund Transfer	(259,997)	(213,930)	46,067
CC Interfund Transfer (to DP or TAIP)	-	-	-
Total Revenue	<u>5,363,715</u>	<u>5,366,852</u>	<u>3,137</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	2,786,258	2,732,628	53,630
Travel and Furnished Transportation	45,000	49,635	(4,635)
Contract Services for Offenders	327,000	94,158	232,842
Professional Fees	217,318	160,097	57,221
Supplies and Operating Expenses	1,900,399	(49,440)	1,949,839
Equipment	10,000	883	9,117
Total Expenditures	<u>5,285,975</u>	<u>2,987,961</u>	<u>2,298,014</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	77,740.00	2,378,891	2,301,151
OTHER FINANCING SOURCES (USES) ACTUALS			
Prior Year Refund		<u>(40,958)</u>	
Total Prior Period Adjustment &		<u>(40,958)</u>	
AUDITED YEAR ENDING FUND BALANCE		<u><u>\$ 2,337,933</u></u>	

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
*INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2024
COMMUNITY CORRECTIONS - DWI COURT*

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 78,204	\$ 78,204	\$ -
Basic Supervision Interfund Transfer	16,508	14,923	(1,585)
Total Revenue	<u>94,712</u>	<u>93,127</u>	<u>(1,585)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	94,125	92,540	1,585
Professional Fees	587	587	-
Total Expenditures	<u>94,712</u>	<u>93,127</u>	<u>1,585</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	-	-
OTHER FINANCING SOURCES (USES) ACTUALS		<u> </u>	
AUDITED YEAR ENDING FUND BALANCE		<u>\$ -</u>	

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
*INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2024*
COMMUNITY CORRECTIONS - MISDEMEANOR DRUG COURT

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 66,130	\$ 66,130	\$ -
Basic Supervision Interfund Transfer	8,496	4,731	(3,765)
Total Revenue	<u>74,626</u>	<u>70,861</u>	<u>(3,765)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	74,130	70,149	3,981
Professional Fees	496	496	-
Total Expenditures	<u>74,626</u>	<u>70,645</u>	<u>3,981</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	216	216
AUDITED YEAR ENDING FUND BALANCE		<u>\$ 216</u>	

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
*INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2024*
COMMUNITY CORRECTIONS - EXPEDITED NARCOTIC DOCKET COURT

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 178,435	\$ 178,435	\$ -
Basic Supervision Interfund Transfer	<u>12,075</u>	<u>8,705</u>	<u>(3,370)</u>
Total Revenue	<u>190,510</u>	<u>187,140</u>	<u>(3,370)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	189,171	185,802	3,369
Professional Fees	<u>1,339</u>	<u>1,339</u>	<u>-</u>
Total Expenditures	<u>190,510</u>	<u>187,141</u>	<u>3,369</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	-	-
AUDITED YEAR ENDING FUND BALANCE		<u>\$ -</u>	

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
*INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2024*
COMMUNITY CORRECTIONS - NON-ENGLISH SPEAKING CASELOAD

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 360,542	\$ 360,542	\$ -
Basic Supervision Interfund Transfer	3,000	2,773	(227)
CC Interfund Transfer (to DP or TAIP)	(90,666)	(84,450)	6,216
Total Revenue	<u>272,876</u>	<u>278,865</u>	<u>5,989</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	259,994	260,294	(300)
Professional Fees	2,705	2,705	-
Equipment	10,177	(2,704)	12,881
Total Expenditures	<u>272,876</u>	<u>260,295</u>	<u>12,581</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	18,570	18,570
OTHER FINANCING SOURCES (USES) ACTUALS			
Refund to CJAD		<u>-</u>	
Total Prior Period Adjustment & Refunds		<u>-</u>	
AUDITED YEAR ENDING FUND BALANCE		<u><u>\$ 18,570</u></u>	

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
*INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2024
COMMUNITY CORRECTIONS - SEX OFFENDER CASELOAD*

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 176,052	\$ 176,052	\$ -
Basic Supervision Interfund Transfer	<u>29,637</u>	<u>26,298</u>	<u>(3,339)</u>
Total Revenue	<u>205,689</u>	<u>202,350</u>	<u>(3,339)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	192,118	189,209	2,909
Contract Services for Offenders	12,250	11,820	430
Professional Fees	<u>1,321</u>	<u>1,321</u>	<u>-</u>
Total Expenditures	<u>205,689</u>	<u>202,350</u>	<u>3,339</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	-	-
AUDITED YEAR ENDING FUND BALANCE		<u><u>\$ -</u></u>	

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**

*INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2024
DIVERSION GRANT PROGRAM - FELONY DRUG COURT*

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 117,780	\$ 117,780	\$ -
Basic Supervision Interfund Transfer	10,445	8,528	(1,917)
Total Revenue	<u>128,225</u>	<u>126,308</u>	<u>(1,917)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	96,617	97,349	(732)
Professional Fees	884	884	-
Supplies and Operating Expenses	30,724	28,075	2,649
Equipment	-	-	-
Total Expenditures	<u>128,225</u>	<u>126,308</u>	<u>1,917</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	-	-
OTHER FINANCING SOURCES (USES) ACTUALS		<u> </u>	
AUDITED YEAR ENDING FUND BALANCE		<u>\$ -</u>	

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**

*INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2024*

DIVERSION GRANT PROGRAM - MENTAL HEALTH INITIATIVE CASELOAD

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 150,000	\$ 150,000	\$ -
Basic Supervision Interfund Transfer	34,763	31,303	(3,460)
CC Interfund Transfer (to DP or TAIP)	38,934	38,934	-
Total Revenue	<u>223,697</u>	<u>220,237</u>	<u>(3,460)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	222,572	219,112	3,460
Professional Fees	1,125	1,125	-
Total Expenditures	<u>223,697</u>	<u>220,237</u>	<u>3,460</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	-	-
AUDITED YEAR ENDING FUND BALANCE		<u>\$ -</u>	

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**

*INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2024
DIVERSION GRANT PROGRAM - PRETRIAL INTERVENTION*

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid) \$	237,906	\$ 237,906	\$ -
Basic Supervision Interfund Transfer	150,334	67,049	(83,285)
CC Interfund Transfer (to DP or TAIP)	35,783	29,567	(6,216)
Total Revenue	<u>424,023</u>	<u>334,522</u>	<u>(89,501)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	422,238	332,737	89,501
Professional Fees	1,785	1,785	-
Total Expenditures	<u>424,023</u>	<u>334,522</u>	<u>89,501</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	-	-
AUDITED YEAR ENDING FUND BALANCE		<u><u>\$ -</u></u>	

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
*INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2024*
DIVERSION GRANT PROGRAM - SPECIAL SANCTIONS COURT

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 370,714	\$ 370,714	\$ -
Basic Supervision Interfund Transfer	34,777	27,622	(7,155)
CC Interfund Transfer (to DP or TAIP)	15,949	15,949	-
Total Revenue	<u>421,440</u>	<u>414,285</u>	<u>(7,155)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	418,659	411,504	7,155
Professional Fees	2,781	2,781	-
Supplies and Operating Expenses	-	-	-
Total Expenditures	<u>421,440</u>	<u>414,285</u>	<u>7,155</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	<u>-</u>	-
AUDITED YEAR ENDING FUND BALANCE		<u>\$ -</u>	

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
*INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2024*
DIVERSION GRANT PROGRAM - SUBSTANCE ABUSE AFTERCARE CASELOAD

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid) \$	123,712	\$ 123,712	\$ -
Basic Supervision Interfund Transfer	<u>18,822</u>	<u>5,994</u>	<u>(12,828)</u>
Total Revenue	<u>142,534</u>	<u>129,706</u>	<u>(12,828)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	141,606	119,474	22,132
Professional Fees	<u>928</u>	<u>928</u>	<u>-</u>
Total Expenditures	<u>142,534</u>	<u>120,402</u>	<u>22,132</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	9,304	9,304
AUDITED YEAR ENDING FUND BALANCE		<u>\$ 9,304</u>	

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**

INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE

FOR THE YEAR ENDED AUGUST 31, 2024

DIVERSION GRANT PROGRAM - SUBSTANCE ABUSE TREATMENT CASELOAD

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid) \$	162,545	\$ 162,545	\$ -
Basic Supervision Interfund Transfer	<u>18,880</u>	<u>16,002</u>	<u>(2,878)</u>
Total Revenue	<u>181,425</u>	<u>178,547</u>	<u>(2,878)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	149,510	147,778	1,732
Professional Fees	1,219	1,219	-
Supplies and Operating Expenses	<u>30,696</u>	<u>29,550</u>	<u>1,146</u>
Total Expenditures	<u>181,425</u>	<u>178,547</u>	<u>2,878</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	-	-	-
AUDITED YEAR ENDING FUND BALANCE			
		<u>\$ -</u>	

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
*INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2024
TREATMENT ALTERNATIVE TO INCARCERATION*

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 1,113,443	\$ 1,113,443	\$ -
Total Revenue	<u>1,113,443</u>	<u>1,113,443</u>	<u>-</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	82,193	82,490	(297)
Contract Services for Offenders	1,022,899	689,376	333,523
Professional Fees	8,351	8,351	-
Supplies and Operating Expenses	-	-	-
Total Expenditures	<u>1,113,443</u>	<u>780,217</u>	<u>333,226</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	<u>333,226</u>	333,226
AUDITED YEAR ENDING FUND BALANCE		<u>\$ 333,226</u>	

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
*SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
BASIC SUPERVISION
FOR THE YEAR ENDED AUGUST 31, 2024*

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 1,587,872	\$ 1,587,872	\$ -
State Aid: SAFPF	10,805	10,805	-
Community Supervision Fees	1,437,927	1,437,927	-
Payment by Program Participants	657,863	657,863	-
Interest Income	212,648	212,648	-
Other Revenue	17,992	17,992	-
Total Revenue	<u>3,925,107</u>	<u>3,925,107</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	2,732,628	2,732,628	-
Travel and Furnished Transportation	49,635	49,635	-
Contract Services for Offenders	94,158	94,158	-
Professional Fees	160,097	160,097	-
Supplies and Operating Expenses	(49,440)	(49,440)	-
Equipment	883	883	-
Total Expenditure	<u>2,987,961</u>	<u>2,987,961</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	937,146	937,146	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	(213,930)	(213,930)	-
Total Other Financing Sources (Uses)	<u>(213,930)</u>	<u>(213,930)</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	1,655,675	1,655,675	-
Prior Year Refund	(40,958)	(40,958)	-
Adjusted Beginning Fund Balance	<u>1,614,717</u>	<u>1,614,717</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 2,337,933</u>	<u>\$ 2,337,933</u>	<u>\$ -</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
**SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
COMMUNITY CORRECTIONS - DWI COURT
FOR THE YEAR ENDED AUGUST 31, 2024**

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 78,204	\$ 78,204	\$ -
Total Revenue	<u>78,204</u>	<u>78,204</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	92,540	92,540	-
Professional Fees	587	587	-
Total Expenditure	<u>93,127</u>	<u>93,127</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(14,923)	(14,923)	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	14,923	14,923	-
Total Other Financing Sources (Uses)	<u>14,923</u>	<u>14,923</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
COMMUNITY CORRECTIONS - MISDEMEANOR DRUG COURT
FOR THE YEAR ENDED AUGUST 31, 2024

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 66,130	\$ 66,130	\$ -
Total Revenue	<u>66,130</u>	<u>66,130</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	70,148	70,148	-
Professional Fees	496	496	-
Total Expenditure	<u>70,644</u>	<u>70,644</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(4,514)	(4,514)	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	4,731	4,731	-
Total Other Financing Sources (Uses)	<u>4,731</u>	<u>4,731</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 217</u>	<u>\$ 217</u>	<u>\$ -</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
COMMUNITY CORRECTIONS – EXPEDITED NARCOTIC DOCKET
FOR THE YEAR ENDED AUGUST 31, 2024

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 178,435	\$ 178,435	\$ -
Total Revenue	<u>178,435</u>	<u>178,435</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	185,801	185,801	-
Professional Fees	<u>1,339</u>	<u>1,339</u>	<u>-</u>
Total Expenditure	<u>187,140</u>	<u>187,140</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(8,705)	(8,705)	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	<u>8,705</u>	<u>8,705</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>8,705</u>	<u>8,705</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
*SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CIAD
COMMUNITY CORRECTIONS - NON-ENGLISH-SPEAKING CASELOAD
FOR THE YEAR ENDED AUGUST 31,*

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 360,542	\$ 360,542	\$ -
Total Revenue	<u>360,542</u>	<u>360,542</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	260,294	260,294	-
Professional Fees	2,705	2,705	-
Equipment	(2,704)	(2,704)	-
Total Expenditure	<u>260,295</u>	<u>260,295</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	100,247	100,247	-
OTHER FINANCING SOURCES (USES)			
CC Interfund Transfer (to DP or TAIP)	(84,450)	(84,450)	-
Total Other Financing Sources (Uses)	<u>(81,677)</u>	<u>(81,677)</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 18,570</u>	<u>\$ 18,570</u>	<u>\$ -</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
COMMUNITY CORRECTIONS - SEX OFFENDER CASELOAD
FOR THE YEAR ENDED AUGUST 31, 2024

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 176,052	\$ 176,052	\$ -
Total Revenue	<u>176,052</u>	<u>176,052</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	189,209	189,209	-
Contract Services for Offenders	11,820	11,820	-
Professional Fees	1,321	1,321	-
Total Expenditure	<u>202,350</u>	<u>202,350</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(26,298)	(26,298)	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	26,298	26,298	-
Total Other Financing Sources (Uses)	<u>26,298</u>	<u>26,298</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
DIVERSION GRANT PROGRAM - FELONY DRUG COURT
FOR THE YEAR ENDED AUGUST 31, 2024

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 117,780	\$ 117,780	\$ -
Total Revenue	<u>117,780</u>	<u>117,780</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	97,349	97,349	-
Professional Fees	884	884	-
Supplies and Operating Expenses	28,075	28,075	-
Equipment	-	-	-
Total Expenditure	<u>126,308</u>	<u>126,308</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(8,528)	(8,528)	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	<u>8,528</u>	<u>8,528</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>8,528</u>	<u>8,528</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
DIVERSION GRANT PROGRAM - MENTAL HEALTH INITIATIVE CASELOAD
FOR THE YEAR ENDED AUGUST 31, 2024

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 150,000	\$ 150,000	\$ -
Total Revenue	<u>150,000</u>	<u>150,000</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	219,112	219,112	-
Professional Fees	1,125	1,125	-
Total Expenditure	<u>220,237</u>	<u>220,237</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(70,237)	(70,237)	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	31,303	31,303	-
CC Interfund Transfer (to DP or TAIP)	38,934	38,934	-
Total Other Financing Sources (Uses)	<u>70,237</u>	<u>70,237</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
DIVERSION GRANT PROGRAM - PRETRIAL INTERVENTION
FOR THE YEAR ENDED AUGUST 31, 2024

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 237,906	\$ 237,906	\$ -
Total Revenue	<u>237,906</u>	<u>237,906</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	332,737	332,737	-
Professional Fees	1,785	1,785	-
Total Expenditure	<u>334,522</u>	<u>334,522</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(96,616)	(96,616)	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	67,049	67,049	-
CC Interfund Transfer (to DP or TAIP)	29,567	29,567	-
Total Other Financing Sources (Uses)	<u>96,616</u>	<u>96,616</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
**SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
DIVERSION GRANT PROGRAM - SPECIAL SANCTIONS COURT
FOR THE YEAR ENDED AUGUST 31, 2024**

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 370,714	\$ 370,714	\$ -
Total Revenue	<u>370,714</u>	<u>370,714</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	411,504	411,504	-
Professional Fees	2,781	2,781	-
Total Expenditure	<u>414,285</u>	<u>414,285</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(43,571)	(43,571)	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	27,622	27,622	-
CC Interfund Transfer (to DP or TAIP)	15,949	15,949	-
Total Other Financing Sources (Uses)	<u>43,571</u>	<u>43,571</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE			
	-	-	-
AUDITED YEAR ENDING FUND BALANCE			
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
**SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
DIVERSION GRANT PROGRAM - SUBSTANCE ABUSE AFTERCARE CASELOAD
FOR THE YEAR ENDED AUGUST 31, 2024**

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 123,712	\$ 123,712	\$ -
Total Revenue	<u>123,712</u>	<u>123,712</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	119,474	119,474	-
Professional Fees	928	928	-
Total Expenditure	<u>120,402</u>	<u>120,402</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	3,310	3,310	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	5,994	5,994	-
CC Interfund Transfer (to DP or TAIP)	-	-	-
Total Other Financing Sources (Uses)	<u>5,994</u>	<u>5,994</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 9,304</u>	<u>\$ 9,304</u>	<u>\$ -</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
**SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
DIVERSION GRANT PROGRAM - SUBSTANCE ABUSE TREATMENT CASELOAD
FOR THE YEAR ENDED AUGUST 31, 2024**

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 162,545	\$ 162,545	\$ -
Total Revenue	<u>162,545</u>	<u>162,545</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	147,778	147,778	-
Professional Fees	1,219	1,219	-
Supplies and Operating Expenses	29,550	29,550	-
Total Expenditure	<u>178,547</u>	<u>178,547</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(16,002)	(16,002)	-
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	16,002	16,002	-
Total Other Financing Sources (Uses)	<u>16,002</u>	<u>16,002</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
*SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
 TREATMENT ALTERNATIVE TO INCARCERATION
 FOR THE YEAR ENDED AUGUST 31, 2024*

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 1,113,443	\$ 1,113,443	\$ -
Total State Aid not Including SAFPF	<u>1,113,443</u>	<u>1,113,443</u>	<u>-</u>
Total Revenue	1,113,443	1,113,443	-
EXPENDITURES			
Salaries and Fringe Benefits	82,490	82,490	-
Contract Services for Offenders	689,376	689,376	-
Professional Fees	<u>8,351</u>	<u>8,351</u>	<u>-</u>
Total Expenditure	<u>780,217</u>	<u>780,217</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	333,226	333,226	-
PRIOR YEAR ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 333,226</u>	<u>\$ 333,226</u>	<u>\$ -</u>



REPORT OF INDEPENDENT AUDITORS ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Fort Bend County Council of Judges
Fort Bend County Community Supervision
and Corrections Department
Fort Bend County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Fort Bend County Community Supervision and Corrections Department (the "Department"), as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements, and have issued our report thereon dated February 12, 2025.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Department's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Department's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item #2024-001 that we consider to be a significant deficiency.

Fort Bend County Council of Judges
Fort Bend County Community Supervision
and Corrections Department
Fort Bend County, Texas

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Department’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards*, and which is described in the accompanying schedule of findings and questioned costs as item #2024-001.

Department’s Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the Department’s response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The Department’s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Department’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of the Department, others within the organization, and the Texas Department of Criminal Justice-Community Justice Assistance Division and is not intended to be and should not be used by anyone other than the specified parties.



Houston, Texas
February 12, 2025

**FORT BEND COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**
*SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2024*

I. Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued	Unmodified
Internal control over financial reporting: Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	Yes, #2024-001
Noncompliance material to the financial statements noted?	No

II. Financial Statement Findings

None Noted

III. Program Findings and Questioned Costs

Finding #2024-001: Employee Surety Bond Coverage

Criteria

The Financial Management Manual for TDCJ-CJAD Funding includes that CSCD directors shall ensure that all public funds are protected by requiring that all employees with access to funds are covered by Employee Surety Bond coverage and that all funds maintained on CSCD premises are protected by appropriate insurance or bonding.

Reportable Condition

The Department did not have an employee surety bond policy in place during the audit period. The previous dishonesty and crime bond coverage policy expired on January 27, 2023.

Cause

The Department’s previous insurance provider stopped offering this type of coverage, and no action was taken to secure a new provider.

Effect or Potential Effect

The Department is noncompliant with the requirements of the Financial Management Manual for TDCJ-CJAD Funding. Additionally, without this coverage, the Department is directly exposed to financial losses resulting from employee theft, fraud, or other dishonest acts. This can include embezzlement, forgery, and theft of money or property.

**FORT BEND COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**
*SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2024*

Recommendation

We recommend that the Department establish procedures, including but not limited to the following:

- **Assign Responsibility:** Designate a specific team member(s) to be responsible for managing insurance renewals. This person should be accountable for tracking renewal dates and coordinating with brokers and insurers.
- **Automated Reminders:** Use software tools to automate reminders for policy renewals. These tools can send notifications well in advance of the renewal date.
- **Centralized Calendar:** Maintain a centralized calendar that tracks all insurance policy expiration dates. Ensure this calendar is accessible to all relevant team members and set up alerts for upcoming renewals

Statement of Corrective Action Taken

The Department is currently in the process of securing Employee Dishonesty Bond coverage for Fiscal Year 2025 through McGriff, A Marsh & McLennan Agency LLC Company. They have set a system in place to ensure that this coverage will remain in place moving forward and maintain continuous protection in future years. Whitley Penn, LLP will obtain a copy of the new policy, as soon as it is available, to verify compliance for Fiscal Year 2025.

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2024

I. Status of Prior Year Findings

None Noted

FY 2024 TDCJ-CJAD INDEPENDENT AUDIT COMPLIANCE CHECKLIST

The Compliance Checklist FORMAT AND CONTENT are NOT TO BE ALTERED.

Indicate whether these compliance requirements have been met by answering “YES,” “NO,” or “N/A” (Not Applicable). If “N/A” is blocked out, then answers must be either “YES” or “NO”. *Contact your Fiscal Auditor if you have any questions.*

YES NO N/A

FINANCIAL POLICIES AND PROCEDURES (Questions 1-4)

An explanation is required to be reported in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs if questions 1- 4 are answered NO.

Duties of the Fiscal Officer, FMM, Fiscal Officer, Texas Government Code, Section 76.004 (Question 1)

Texas Government Code, Section 76.004, effective September 1, 2001 allows the judge(s) as described by Government Code section 76.002 the option to appoint a fiscal officer, other than the county auditor, to be responsible for the following: Managing and protecting funds, fees, state aid, and receipts to the same extent that a county auditor manages county funds and funds of other local entities; Ensuring that financial transactions of the department are lawful and allowable; and Prescribing accounting procedures for the department.

1.

Did the fiscal officer follow the applicable laws, guidelines, and duties as specified on Fiscal Officer section of the *FMM*?

Credit (Procurement) Cards, FMM, Internal Controls, Separation of Duties, Credit Cards (Question 2)

CSCDs may obtain a credit (procurement) card in the CSCD’s name for official use only. Charges to the CSCD credit card for personal items shall not be allowed, even if promptly reimbursed. If a credit card is maintained by the CSCD for official expenditures, the CSCD shall maintain a written policy regarding credit card use by employees, which must include authorization and documentation procedures.

2.

If the CSCD has a credit (procurement) card for official CSCD use, does the CSCD follow a written policy regarding credit card use by employees including authorization and documentation procedures?

Inventory of Equipment, FMM, Disposal of Surplus Property / Allowable and Unallowable Expenditures, Equipment (Question 3)

Equipment items purchased valued at \$1,000 or more and has a useful life of more than three years must be tagged and included on an inventory list. Inventory tags indicating CSCD ownership must be placed on all equipment purchased with CSCD funds. Periodic inventory testing must be performed by the CSCD, and an updated annual inventory kept on file for auditing purposes.

3.

Was equipment physically inventoried and adequately supported with an inventory form?

Cash Matching for Grants; FMM, Grants, Donations, Fees (Question 4)

With prior TDCJ-CJAD approval, CSCDs may use Basic Supervision, CC, DP, or TAIP funds as required cash matching for grants from other governmental agencies, non-profit organizations, or private foundations, etc., for the purpose of expanding an existing program (CC, DP, or TAIP cash matching) or for funding an accepted Strategic Plan program (Basic Supervision or CC cash matching). All expenditures from the CSCD’s matching funds shall be in accordance with the *FMM, Allowable and Unallowable Expenditures*.

4.

Was cash matching properly authorized, budgeted, and expended?

FINANCIAL STATEMENTS (Questions 5-11)

An explanation is required in the corresponding note of the Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs if questions 5, 7, 9, and 11 are answered NO. All sources identified in questions 6, 8, & 10-11 are required to be reported on their designated line item of the audited financial statements and in their corresponding note. See note for further instructions.

5. Were expenditures and revenues supported by adequate documentation?

Interfund Transfers; FMM, Financial Reports, Additional Reporting Requirements (Questions 6-7)

CSCDs cannot end a fiscal year with a negative fund balance in any program. Any negative fund balances in CC, DP, or TAIP must be covered by an interfund transfer from Basic Supervision.

Basic Supervision can transfer funds to CC, DP, and TAIP. CC can transfer funds to DP and TAIP. Basic Supervision cannot receive funds from any programs unless those programs are returning funds they received from Basic earlier in the fiscal year. Transfers from DP and TAIP can only go to CC if returning funds received from CC earlier in the fiscal year. Transfers between CCs are not allowed; they should be done by increasing/decreasing state aid. Apart from returning unused funds, transfers cannot come from DP (even to/from another DP program) unless approved by the TDCJ-CJAD Division Director.

6. Did the CSCD have any interfund and/or DP fund transfers in the fiscal year audited?

7. If any, were all interfund and/or DP fund transfers allowable?

Deobligations, Government Code, Chapter 509, Section 509.011 (h), FMM, Deobligations (Questions 8-9)

Government Code, Chapter 509, Section 509.011 (h), allows CSCDs to deobligate any unencumbered state funds held by the department during a fiscal year (Basic Supervision, CC, DP, and TAIP). Deobligations are a reduction to state aid for funds that are in excess of the amount needed to operate the programs for the remainder of the year and are not to be reported as a refund.

8. In the fiscal year audited, did any deobligation of funds occur because of an excess of funds allocated to programs?

9. Were the appropriate budget adjustments made for any reallocated funds?

Budget Variances, FMM, Budgets (Question 10)

All budget variances identified in the budget variance statements are to be reported in the Budget Variances note of the notes to the financial statements, see note for further instructions. If any budget variances in excess of the 15% rule, they are required to be reported in the Schedule of Findings and Questioned Costs.

Expenditure line-item differences over 15% of the last TDCJ-CJAD approved budget within each individual program for the fiscal year audited.

10. Were any unfavorable budget variances in excess of the 15% rule identified in the Individual Statement of Revenues, Actual, and Variance for the fiscal year audited?

Prior Period Adjustments, FMM, Financial Reports, Additional Reporting Requirements (Question 11)

Adjustment to beginning fund balance because of corrections and/or reporting adjustments to the general ledger of prior fiscal years, **not prior quarters of the current fiscal year**. This amount does not include prior-year refunds.

If the CSCD had any **prior period adjustments** resulting from accounting corrections or reporting adjustments to the general ledger for the prior fiscal year(s), were they properly reported as prior period adjustments on the quarterly financial report in the corresponding quarter during which they were identified?

11.

BASIS OF ACCOUNTING (Questions 12-14)

*An explanation is required in the Basis of Accounting portion of the Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs if questions 12-14 are answered **NO**.*

Basis of Accounting Requirements, FMM, Fiscal Officer, Duties of the Fiscal Officer / Financial Reports, Basis of Accounting (Questions 12-14)

FMM, Fiscal Officer, Duties of the Fiscal Officer: Managing and protecting funds, fees, state aid, and other receipts of money. Each program is to be maintained utilizing a separate self-balancing set of financial books and accounting records in accordance with proper fund accounting.

FMM, Financial Reports, Basis of Accounting: Although CSCDs are encouraged to use the modified accrual basis of accounting for each quarter, the first, second, and third quarter reports may be prepared on the cash basis method of accounting. The fourth quarter report, which closes out the fiscal year, must be prepared on the modified accrual basis of accounting.

For the CSCD to report an accrual, as of August 31 on the fourth quarter report, TDCJ-CJAD requires that the expenditures be paid, and the item received by October 31.

12. Was separate accountability maintained for TDCJ-CJAD funds, i.e., fund accounting of self-balancing funds?
13. Was the modified accrual basis of accounting used in preparing the fourth quarter reports for submission to TDCJ-CJAD?
14. Were proper cutoff procedures observed at the end of each fiscal period? *The cutoff date for revenue recognition and expenditure payments is **October 31, of the fiscal year audited.***

FUNDS COLLECTED FROM NON TDCJ-CJAD SOURCES WHICH ARE REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS (Questions 15-24)

*An explanation is required in the Funds Collected from Non TDCJ-CJAD Sources Which are Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to Financial Statements and in the Schedule of Findings and Questioned Costs, if questions 15-16, or 24, are answered **NO** or 18-19, or 22-23 are answered **YES**.*

*If any of the fees identified in questions 17, 20, and 21 were collected, they **are required** to be reported in the Funds Collected from Sources Other Than TDCJ-CJAD Which are Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to Financial Statements.*

15. Were TDCJ-CJAD funds and locally generated revenues expended in accordance with the FMM, Special Grant Conditions, and applicable laws?
16. Were locally generated funds and other collections documented with a proper receipt system, and can they be traced to probationers' accounts, bank deposits, and statements?

Administrative Fees, Texas Government Code Section 76.015c, FMM, Statutory Requirements (Questions 17-19)

Government Code Chapter 76 Community Supervision and Corrections Departments Section 76.015c states: A department may assess a reasonable administrative fee of not less than \$25 and not more than \$60 per month on an individual who participates in a program operated by the department or receives services from the department and who is not paying a monthly fee under Article 42A.652, Code of Criminal Procedure (i.e. Community Supervision Fees).

YES NO N/A

17. Did the CSCD collect any **administrative fees of \$25-\$60** from **offender and/or non-offender individuals** who either participate in a TDCJ-CJAD funded program or receive services from the department and who are not paying a monthly fee under Articles 42A Code of Criminal Procedure (i.e., Community Supervision Fees)?
18. If collected, when the CSCD assessed the administrative fee, did the CSCD assess less than \$25 or more than \$60 for the fee?
19. If collected, did the CSCD assess administrative fees of \$25-\$60 for those individuals who also pay a monthly supervision fee under Articles 42A.652 Code of Criminal Procedure?

Fees for Pretrial Intervention Programs; Texas Code of Criminal Procedure Chapter 102.012, FMM, Statutory Requirements (Question 20)

Code of Criminal Procedure Chapter 102 Subchapter A General Costs Article 102.012, Fees for Pretrial Intervention Program states: (a) A court that authorizes a defendant to participate in a pretrial intervention program established under Section [76.011](#), Government Code, may order the defendant to pay to the court a supervision fee in an amount not more than \$60 per month as a condition of participating in the program. (b) In addition to or in lieu of the supervision fee authorized by Subsection (a), the court may order the defendant to pay or reimburse a community supervision and corrections department for any other expense that is: (1) incurred as a result of the defendant's participation in the pretrial intervention program, other than an expense described by Article [102.0121](#); or (2) necessary to the defendant's successful completion of the program.

20. Did the CSCD collect fees for **pretrial intervention programs** in the fiscal year audited?

Administrative Fees (i.e., Transaction Administrative Fees); Texas Code of Criminal Procedure, Article 102.072, FMM, Statutory Requirements (Questions 21-24)

Texas Code of Criminal Procedure, Article 102.072; Administrative Fee states: An officer listed in Article [103.003](#) or a community supervision and corrections department may assess an administrative fee for each transaction made by the officer or department relating to the collection of fines, fees, restitution, or other costs imposed by a court. The fee may not exceed \$2 for each transaction. This article does not apply to a transaction relating to the collection of child support. A "transaction" is defined as an event that involves the collection of money for one or more purposes that results in a preparation of a single receipt. CSCDs shall not prepare separate receipts for money received during a single event for multiple purposes (i.e. to collect multiple \$2 administrative fees).

The "transaction" administrative \$2 fee is required to be budgeted and reported as Other Revenue in Basic Supervision.

21. Did the CSCD collect **administrative fees** (i.e. **transaction administrative fees**) for each transaction made by the department relating to the collection of fines, fees, restitutions, or other costs imposed by a court during the fiscal year audited?
22. If collected, did any single **transaction administrative** fee exceed the allowable \$2?
23. If collected, during each transaction, does the CSCD issue separate receipts for each fine, fee, restitution, or other cost paid while charging the \$2 **transaction administrative fee** for each receipt?
24. If collected, was the **transaction administrative fee** budgeted and recorded as Other Revenue in Basic Supervision and accounted for on a consistent basis?

CASH, COLLECTIONS, CHANGE FUND, PETTY CASH (Questions 25-28)

An explanation is required to be reported in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements and included in the Schedule of Findings and Questioned Costs if questions 25-28, 30, 34-35, and 36 are answered NO. All change fund and petty cash funds are required to be reported in the Cash, Collections, Change Fund, and Petty Cash & Investments note of the Notes to the Financial Statements.

Deposits and Disbursement Requirements, (Questions 25-28)

Government Code, Section 509.011 (c) Each department, county, or municipality shall deposit all state aid received from the division in a special fund of the county treasury or municipal treasury, as appropriate, to be used solely for the provision of services, programs, and facilities under this chapter or Subchapter H, Chapter [351](#), Local Government Code.

Local Government Code, Section 140.003 (f) Each specialized local entity (CSCD) shall deposit in the county treasury of the county in which the entity has jurisdiction the funds the entity receives. The county shall hold, deposit, disburse, invest, and otherwise care for the funds on behalf of the specialized local entity (CSCD) as the entity (CSCD) directs. If a specialized local entity has jurisdiction in more than one county, the district judges having jurisdiction in those counties, by a majority vote, shall designate from among those counties the county responsible for managing the entity's funds.

Local Government Code, Section 113.022 (a) A county officer or other person who receives money shall deposit the money with the county treasurer on or before the next regular business day after the date on which the money is received. If this deadline cannot be met, the officer or person must deposit the money, without exception, on or before the fifth business day after the day on which the money is received. However, in a county with fewer than 50,000 inhabitants, the commissioner's court may extend the period during which funds must be deposited with the county treasurer, but the period may not exceed 15 days after the date the funds are received. (b) A county treasurer shall deposit the money received under Subsection (a) in the county depository in accordance with Section [116.113](#)(a). In all cases, the treasurer shall deposit the money on or before the seventh business day after the date the treasurer receives the money.

Local Government Code, Section 113.001. COUNTY TREASURER AS CHIEF CUSTODIAN OF MONEY. The county treasurer, as chief custodian of county funds, shall keep in a designated depository and shall account for all money belonging to the county.

Local Government Code, Section 116.113. DEPOSIT OF FUNDS. (a) Immediately after the commissioner's court designates a county depository, the county treasurer shall transfer to the depository all of the county's funds and the funds of any district or municipal subdivision of the county that does not select its own depository. The treasurer shall also immediately deposit with the depository to the credit of the county, district, or municipality any money received after the depository is designated.

Local Government Code, Section 116.115. CLEARINGHOUSE FOR MULTIPLE DEPOSITORY. If the funds of a county are deposited with more than one depository, the commissioner's court shall by order name one of the depositories to act as a clearinghouse for the others. All county orders for payment are finally payable at the depository named as the clearinghouse.

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| 25. | <input checked="" type="checkbox"/> <input type="checkbox"/> | Were all the CSCD's state aid and net funds (revenues) received: held, deposited, disbursed, invested, and otherwise cared for in a special fund of the county treasury (county's bank account) during the fiscal year audited? |
| 26. | <input checked="" type="checkbox"/> <input type="checkbox"/> | Were all the CSCD's state aid and net funds (revenues) received, held, deposited, disbursed, invested, and otherwise cared for by the county on behalf of the CSCD, as the CSCD directed during the fiscal year audited? |
| 27. | <input checked="" type="checkbox"/> <input type="checkbox"/> | Were all the CSCD's state aid and net funds (revenues) received and deposited in the county treasury (county's bank account) within the time period required by Local Government Code 113.022 during the fiscal year audited? |
| 28. | <input checked="" type="checkbox"/> <input type="checkbox"/> | Were all the CSCD's collection accounts' remaining net funds (revenues) transferred to the county treasury (county's bank account) within the time period required by Local Government Code 113.022 during the fiscal year audited? |

Change Fund, Local Government Code, Chapter 130, Section 130.902 (a); *FMM, Fiscal Change Fund (Questions 29-30)*

Local Government Code, Chapter 130, Section 130.902 (a) The commissioner’s court of a county may set aside from the general fund of the county an amount approved by the county auditor for use as a change fund by any county or district official who collects public funds. The fund may be used only to make change in connection with collections that are due and payable to the county, the state, or another political subdivision of the state that are often made by the official. (b) The bond of that official who receives such a change fund must cover the official's responsibility for the correct accounting and disposition of the change fund.

29. Did the CSCD maintain a **change fund** authorized by the fiscal officer in the fiscal year audited? Change Funds are not to be confused with petty cash funds (*FMM, Fiscal Officer*).

30. Was the **change fund only** used to make change in connection with collections that are due and payable to the CSCD?

Petty Cash Utilizing CSCD Funds, Local Government Code, Section 130.909, *FMM Petty Cash (Questions 31-35)*

Local Government Code, Section 130.909. (a) The commissioner’s court of a county may set aside from the general fund of the county, for the establishment of a petty cash fund for any county or district official or department head approved by the commissioner’s court, an amount approved by: (1) the county auditor, for a county with a population of 3.3 million or more; or (2) the commissioner’s court, for a county with a population of less than 3.3 million (*FMM, State Payments, Financial Reports, Community Corrections Facility / Fiscal Officer*).

31. Did the CSCD maintain **petty cash** in the fiscal year audited?

32. Was the petty cash fund maintained by **utilizing the CSCD’s funds** authorized by the county auditor?

33. Was the petty cash fund maintained by **utilizing NON-CSCD revenues** (i.e. vending machine revenues)?

34. Were **petty cash funds utilizing CSCD’s funds** used only for specific purposes for allowable items as listed in the *FMM for TDCJ-CJAD Funding*?

35. Were **petty cash funds utilizing CSCD’s funds** expended only for emergency situations authorized by a written policy and approved by the CSCD director?

Employee Surety Bond Coverage, *FMM, Employee Surety Bond Coverage (Question 36)*

CSCD directors shall ensure that all public funds are protected by requiring that all employees with access to funds are covered by Employee Surety Bond coverage and that all funds maintained on CSCD premises are protected by appropriate insurance or bonding. Funds on CSCD premises shall not exceed insurance/bond limits of coverage. CSCDs that have been authorized to have a change fund shall have Employee Surety Bond coverage on the employee who maintains and administers the change fund or petty cash fund, and the coverage shall include the employee’s responsibility for the correct accounting and disposition of the change fund or petty cash fund.

36. Were all employees who had access to public funds and/or maintained and administered public funds, change funds and petty cash, which cover the employees’ responsibility for the correct accounting and disposition of the change fund and petty cash, covered by an employee surety bond?

YES NO N/A

SCHEDULE OF DIFFERENCES (Question 37)

An explanation is required to be reported in the Schedule of Differences, Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs if question 37 is answered NO.

37. Were revenues and expenditures as reported to TDCJ-CJAD on the quarterly financial reports in agreement with the CSCD's accounting records (CSCD's actuals), the last approved budget, and with audited financial statements?

COMPLIANCE Standards for Financial Audits, *Government Auditing Standards, FMM, Internal Controls* (Questions 38-42)

An explanation is required to be reported in the Report on Compliance and Internal Controls and in the Schedule of Findings and Questioned Costs If questions 38-42 are answered YES.

38. Were there any instances of deficiencies in internal controls noted by the auditor?

39. Were there any instances of non-compliance noted by the auditor?

40. Were there any instances of fraud noted by the auditor?

41. Were there any instances of waste noted by the auditor?

42. Were there any instances of abuse noted by the auditor?

SCHEDULE OF FINDINGS AND QUESTIONED COSTS Standards for Financial Audits, *Government Auditing Standards* (Questions 43-44)

An explanation is required to be reported in Schedule of Findings and Questioned Costs for Prior Year if questions 43-44 are answered NO.

43. Do any action plans exist for significant findings from prior year audits?

44. If action plans exist from prior year audit findings, are they compliant?

OTHER MATTERS (Questions 45-46)

45. Was an on-site visit to the CSCD headquarters conducted by the CPA or CPA firm staff during the duration of the audit?

46. Was a management letter noting certain immaterial instances of noncompliance issued to the CSCD?