

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

**ANNUAL FINANCIAL AND
COMPLIANCE REPORT**

August 31, 2018

**FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT**
TABLE OF CONTENTS

	<u>Page(s)</u>
Independent Auditors' Report	1-3
Basic Financial Statements	
Combined Statement of Financial Position	6
Combined Statement of Revenue, Expenditures and Changes in Fund Balance	7
Notes to Financial Statements	8-12
Other Supplementary Information	
Combining Statement of Revenues, Expenditures and Changes in Fund Balances:	
All Community Corrections Funds	14
All Diversion Funds	15
Individual Statements of Revenues, Expenditures and Changes in Fund Balance - Budget, Actual, and Variance:	
Basic Supervision	16
Community Corrections Programs:	
Pretrial Intervention	17
DWI Court	18
Misdemeanor Drug Court	19
Non-English Speaking Caseload	20
Sex Offender Caseload	21
Diversion Programs:	
Felony Drug Court	22
Mental Health Initiative Caseload	23
Special Sanctions Court	24
Substance Abuse Aftercare Caseload	25
Substance Abuse Treatment Caseload	26
Treatment Alternative to Incarceration Program (TAIP)	27
Schedules of Differences Between Audit Report and CSCD Reports Sent to TDCJ-CJAD	28-39
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	40-41
Schedule of Findings and Questioned Costs	42
Schedule of Findings and Questioned Costs for prior year	43
TDCJ-CJAD Independent Audit Compliance Checklist	44-51

INDEPENDENT AUDITORS' REPORT

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

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, 2018, and the related combined statements of revenues, expenditures, and changes in fund balances for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the provisions of the Texas Department of Criminal Justice – Community Justice Assistance Division (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 Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

Opinion

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, 2018, and the respective changes in financial position thereof for the year ended, in accordance with the financial reporting provisions of the TDCJ-CJAD as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the basis of 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.

Other Matters

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 Sent 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 14, 2019, on our consideration of the Department's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is 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 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 financial reporting and compliance.

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

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 Texas Department of Criminal Justice - Community Justice Assistance Division and is not intended to be and should not be used by anyone other than these specified parties.

Whitley Penn LLP

Houston, Texas
January 14, 2019

This Page Intentionally Left Blank

Basic Financial Statements

FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
COMBINED STATEMENT OF FINANCIAL POSITION
AUGUST 31, 2018

	Basic Supervision	Community Corrections	Diversion Programs	TAIP	Total
ASSETS					
Cash and Investments					
Bank Balances	\$ 1,330,482	\$ 165,222	\$ 26,817	\$ 113,607	\$ 1,636,128
Total Cash and Investments	<u>1,330,482</u>	<u>165,222</u>	<u>26,817</u>	<u>113,607</u>	<u>1,636,128</u>
Accounts Receivable					
Community Supervision Fees	160,987				160,987
Due From Participants	36,108	7,770			43,878
Due From Other	386				386
Total Accounts Receivable	<u>197,481</u>	<u>7,770</u>			<u>205,251</u>
Total Assets	<u>\$ 1,527,963</u>	<u>\$ 172,992</u>	<u>\$ 26,817</u>	<u>\$ 113,607</u>	<u>\$ 1,841,379</u>
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts Payable	127,675	17,087	23,295	113,607	\$ 281,664
Total Liabilities	<u>127,675</u>	<u>17,087</u>	<u>23,295</u>	<u>113,607</u>	<u>281,664</u>
Fund Balance	<u>1,400,288</u>	<u>155,905</u>	<u>3,522</u>		<u>1,559,715</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 1,527,963</u>	<u>\$ 172,992</u>	<u>\$ 26,817</u>	<u>\$ 113,607</u>	<u>\$ 1,841,379</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, 2018

	Basic Supervision	Community Corrections	Diversion Programs	TAIP	Total
REVENUE					
State Aid	\$ 1,110,949	\$ 748,754	\$ 804,207	\$ 571,551	\$ 3,235,461
State Aid: SAFPF	31,829				31,829
Community Supervision Fees	1,872,697				1,872,697
Payment by Program Participants	365,225	86,714			451,939
Interest Income	56,643				56,643
Other Revenue	10,180				10,180
Total Revenue	<u>3,447,523</u>	<u>835,468</u>	<u>804,207</u>	<u>571,551</u>	<u>5,658,749</u>
EXPENDITURES					
Salaries and Fringe Benefits	2,611,719	538,308	898,604	66,093	4,114,724
Travel and Furnished Transportation	28,482	(40)			28,442
Contract Services for Offenders	121,761	8,295		561,492	691,548
Professional Fees	152,488	5,616	6,032	4,287	168,423
Supplies and Operating Expenses	5,692	19,385	32,334		57,411
Equipment	32				32
Total Expenditures	<u>2,920,174</u>	<u>571,564</u>	<u>936,970</u>	<u>631,872</u>	<u>5,060,580</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	527,349	263,904	(132,763)	(60,321)	598,169
OTHER FINANCING SOURCES (USES)					
Basic Supervision Interfund Transfer	(88,607)	32,781	50,918	4,908	
CC Interfund Transfer (to DP or TAIP)		(140,780)	85,367	55,413	
Total Other Financing Sources (Uses)	<u>(88,607)</u>	<u>(107,999)</u>	<u>136,285</u>	<u>60,321</u>	
PRIOR YEAR ENDING FUND BALANCE	987,362				987,362
Prior Period Refund Paid to CJAD	(25,816)				(25,816)
Adjusted Beginning Fund Balance	<u>961,546</u>				<u>961,546</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 1,400,288</u>	<u>\$ 155,905</u>	<u>\$ 3,522</u>	<u>\$</u>	<u>\$ 1,559,715</u>

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

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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 on the basis of 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, 2018 are considered available. Also purchases for which the commitment has been established by August 31, 2018 are considered liabilities regardless of whether possession of these goods has been received by August 31, 2018 provided that the liability purchase is received and is paid by October 31, 2018. 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 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, 2018 will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept budget adjustments after September 30, 2018 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, 2018.

3. DEOBLIGATIONS

None for the year ended August 31, 2018.

4. INTERFUND TRANSFERS

The following interfund transfers were performed to cover funding shortfalls.

Transfers In:	Transfers Out:		
	Pre-Trial Diversion	Basic Supervision	Total
Felony Drug Court	\$ 17,611	\$ 7,109	\$ 24,720
Mental Health Initiative	25,187	11,842	37,029
Special Sanctions Court	17,749	13,241	30,990
Substance Abuse Aftercare	24,821	11,794	36,615
Substance Abuse Treatment		6,931	6,931
TAIP	55,413	4,909	60,321
Non-English		10,635	10,635
Sex Offender		11,144	11,144
Misdemeanor		5,131	5,131
DWI Court		5,871	5,871
Total	\$ 140,780	\$ 88,607	\$ 229,387

5. PRIOR PERIOD ADJUSTMENTS

There was a prior period adjustment of \$25,816 due to prior period refund paid to CJAD. As described in Note 6.

6. REFUNDS

Basic Supervision Biennium 2016 refund \$25,816.

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. Collection accounts must be transferred to the county treasury within the time frames listed in Local Government Code 113.022. All CSCD funds must be in the county treasury (the county's bank account) and must be disbursed by the County Treasurer. (Government code 509.011 I and Local Government Code 140.003 (f)).

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

During the year ended August 31, 2018, the CJAD Programs' investments consisted entirely of demand deposits in Prosperity Bank.

8. EXCESS OF EXPENDITURES OVER BUDGETS IN INDIVIDUAL PROGRAMS

During the year ended August 31, 2018, there was one program that experienced excess expenditure amounts. The DWI Court program salaries and fringe benefits was over budget by \$11 which was 1% of the amount budgeted due to larger than expected expenditures.

The overage did not exceed the \$15,000 or 15% rule.

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	\$1,872,697	<i>Texas code of Criminal Procedure Article 42A.652 (a); FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
<u>Payments by Program Participants</u>			
Pretrial Intervention (Diversion) Program Fees	\$84,646	<i>Texas Code of Criminal Procedure Chapter 102.012; FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Electronic Monitoring Fees	\$2,068	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Total Payments by Program Participants:	\$86,714	<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	\$56,643	<i>Financial Management Manual for TDCJ-CJAD Funding restrictions.</i>	Yes
<u>Other Revenue:</u>			
Card Replacement Fees	\$3,551	<i>Financial Management Manual for TDCJ-CJAD Funding restrictions</i>	Yes
Reimbursements	\$2,545	<i>Financial Management Manual for TDCJ-CJAD Funding restrictions</i>	Yes
State Percent of Restitution Paid	\$1,739	<i>Financial Management Manual for TDCJ-CJAD Funding restrictions</i>	Yes
Percent of Unclaimed Restitution	\$5	<i>Financial Management Manual for TDCJ-CJAD Funding restrictions</i>	Yes
Auction Proceeds	\$2,340	<i>Financial Management Manual for TDCJ-CJAD Funding restrictions</i>	Yes
Total Other Revenue:	\$10,180		

10. COMMITMENTS AND CONTINGENCIES

None for the year ended August 31, 2018.

11. SUBSEQUENT EVENTS

No reportable subsequent events for the year ended August 31, 2018.

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, 2018

	Pretrial Intervention	DWI Court	Misdemeanor Drug Court	Non-English Speaking Caseload	Sex Offender Caseload	Total All CCP Funds
REVENUE						
State Aid	\$ 331,600	\$ 72,650	\$ 66,285	\$ 146,229	\$ 131,990	\$ 748,754
Payments by Program Participants	86,714					86,714
Total Revenue	<u>418,314</u>	<u>72,650</u>	<u>66,285</u>	<u>146,229</u>	<u>131,990</u>	<u>835,468</u>
EXPENDITURES						
Salaries and Fringe Benefits	99,797	77,976	70,919	155,767	133,849	538,308
Travel and Furnished Transportation	(40)					(40)
Contract Services for Offenders					8,295	8,295
Professional Fees	2,487	545	497	1,097	990	5,616
Supplies and Operating Expenses	19,385					19,385
Total Expenditures	<u>121,629</u>	<u>78,521</u>	<u>71,416</u>	<u>156,864</u>	<u>143,134</u>	<u>571,564</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	296,685	(5,871)	(5,131)	(10,635)	(11,144)	263,904
OTHER FINANCING SOURCES (USES)						
Basic Supervision Interfund Transfer		5,871	5,131	10,635	11,144	32,781
CC Interfund Transfer (to DP or TAIP)	(140,780)					(140,780)
Total Other Financing Sources (Uses)	<u>(140,780)</u>	<u>5,871</u>	<u>5,131</u>	<u>10,635</u>	<u>11,144</u>	<u>(107,999)</u>
PRIOR YEAR ENDING FUND BALANCE						
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 155,905</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 155,905</u>

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

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, 2018

	Felony Drug Court	Mental Health Initiative Caseload	Special Sanctions Court	Substance Abuse Aftercare Caseload	Substance Abuse Treatment Caseload	Total All DP Funds
REVENUE						
State Aid	\$ 97,339	\$ 133,096	\$ 337,013	\$ 102,424	\$ 134,335	\$ 804,207
Total Revenue	<u>97,339</u>	<u>133,096</u>	<u>337,013</u>	<u>102,424</u>	<u>134,335</u>	<u>804,207</u>
EXPENDITURES						
Salaries and Fringe Benefits	121,329	169,127	341,780	138,271	128,097	898,604
Professional Fees	730	998	2,528	768	1,008	6,032
Supplies and Operating Expenses			23,695		8,639	32,334
Total Expenditures	<u>122,059</u>	<u>170,125</u>	<u>368,003</u>	<u>139,039</u>	<u>137,744</u>	<u>936,970</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(24,720)	(37,029)	(30,990)	(36,615)	(3,409)	(132,763)
OTHER FINANCING SOURCES (USES)						
Basic Supervision Interfund Transfer	7,109	11,842	13,241	11,794	6,931	50,918
CC Interfund Transfer (to DP or TAIP)	17,611	25,187	17,749	24,821		85,367
Total Other Financing Sources (Uses)	<u>24,720</u>	<u>37,029</u>	<u>30,990</u>	<u>36,615</u>	<u>6,931</u>	<u>136,285</u>
PRIOR YEAR ENDING FUND BALANCE						
AUDITED YEAR ENDING FUND BALANCE	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 3,522</u>	<u>\$ 3,522</u>

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

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, 2018
BASIC SUPERVISION

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 1,110,949	\$ 1,110,949	\$
State Aid: SAFFP	31,829	31,829	
Community Supervision Fees	1,840,000	1,872,697	32,697
Payment by Program Participants	365,140	365,225	85
Interest Income	57,000	56,643	(357)
Other Revenue	10,500	10,180	(320)
Total Revenue	<u>3,415,418</u>	<u>3,447,523</u>	<u>32,105</u>
EXPENDITURES			
Salaries and Fringe Benefits	2,635,985	2,611,719	24,266
Travel and Furnished Transportation	55,500	28,482	27,018
Contract Services for Offenders	310,179	121,761	188,418
Professional Fees	195,072	152,488	42,584
Supplies and Operating Expenses	1,073,953	5,692	1,068,261
Equipment	3,000	32	2,968
Total Expenditures	<u>4,273,689</u>	<u>2,920,174</u>	<u>1,353,515</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(858,271)	527,349	1,385,620
OTHER FINANCING SOURCES (USES)			
Transfer out to CCP	(40,662)	(32,781)	7,881
Transfer out to DP	(56,716)	(50,918)	5,798
Transfer out to TAIP	(5,897)	(4,908)	989
Total Other Financing Sources (Uses)	<u>(103,275)</u>	<u>(88,607)</u>	<u>14,668</u>
PRIOR YEAR ENDING FUND BALANCE	961,546	987,361	25,815
Prior Period Adjustment		(25,816)	(25,816)
Adjusted Beginning Fund Balance	<u>961,546</u>	<u>961,545</u>	<u>(1)</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$</u>	<u>\$ 1,400,287</u>	<u>\$ 1,400,287</u>

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

**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, 2018
COMMUNITY CORRECTIONS - PRETRIAL INTERVENTION

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 331,600	\$ 331,600	\$
Payment by Program Participants	86,306	86,714	408
Total Revenue	<u>417,906</u>	<u>418,314</u>	<u>408</u>
EXPENDITURES			
Salaries and Fringe Benefits	99,800	99,797	3
Travel and Furnished Transportation		(40)	40
Professional Fees	2,487	2,487	
Supplies and Operating Expenses	120,706	19,385	101,321
Total Expenditures	<u>222,993</u>	<u>121,629</u>	<u>101,364</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	194,913	296,685	101,772
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	5,869		(5,869)
Transfer out to CCP	(200,782)	(85,367)	115,415
Transfer out to TAIP		(55,413)	(55,413)
Total Other Financing Sources (Uses)	<u>(194,913)</u>	<u>(140,780)</u>	<u>54,133</u>
PRIOR YEAR ENDING FUND BALANCE			
AUDITED YEAR ENDING FUND BALANCE	<u>\$</u>	<u>\$ 155,905</u>	<u>\$ 155,905</u>

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

**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, 2018
COMMUNITY CORRECTIONS - DWI COURT

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUE			
State Aid	\$ 72,650	\$ 72,650	\$
Total Revenue	<u>72,650</u>	<u>72,650</u>	
EXPENDITURES			
Salaries and Fringe Benefits	77,965	77,976	(11)
Professional Fees	<u>545</u>	<u>545</u>	
Total Expenditures	<u>78,510</u>	<u>78,521</u>	<u>(11)</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(5,860)	(5,871)	(11)
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	<u>5,860</u>	<u>5,871</u>	<u>11</u>
Total Other Financing Sources (Uses)	<u>5,860</u>	<u>5,871</u>	<u>11</u>
PRIOR YEAR ENDING FUND BALANCE			
AUDITED YEAR ENDING FUND BALANCE	<u>\$</u>	<u>\$</u>	<u>\$</u>

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

**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, 2018
COMMUNITY CORRECTIONS - MISDEMEANOR DRUG COURT

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 66,285	\$ 66,285	\$
Total Revenue	<u>66,285</u>	<u>66,285</u>	
EXPENDITURES			
Salaries and Fringe Benefits	70,941	70,919	22
Professional Fees	<u>497</u>	<u>497</u>	
Total Expenditures	<u>71,438</u>	<u>71,416</u>	<u>22</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(5,153)	(5,131)	22
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	<u>5,153</u>	<u>5,131</u>	<u>(22)</u>
Total Other Financing Sources (Uses)	<u>5,153</u>	<u>5,131</u>	<u>(22)</u>
PRIOR YEAR ENDING FUND BALANCE			
AUDITED YEAR ENDING FUND BALANCE	<u>\$</u>	<u>\$</u>	<u>\$</u>

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

**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, 2018
COMMUNITY CORRECTIONS - NON-ENGLISH SPEAKING CASELOAD

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 146,229	\$ 146,229	\$
Total Revenue	146,229	146,229	
EXPENDITURES			
Salaries and Fringe Benefits	156,747	155,767	980
Professional Fees	1,097	1,097	
Total Expenditures	157,844	156,864	980
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(11,615)	(10,635)	980
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	11,615	10,635	(980)
Total Other Financing Sources (Uses)	11,615	10,635	(980)
PRIOR YEAR ENDING FUND BALANCE			
AUDITED YEAR ENDING FUND BALANCE	\$	\$	\$

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

**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, 2018
COMMUNITY CORRECTIONS - SEX OFFENDER CASELOAD

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
REVENUE			
State Aid	\$ 131,990	\$ 131,990	\$
Total Revenue	<u>131,990</u>	<u>131,990</u>	
EXPENDITURES			
Salaries and Fringe Benefits	134,332	133,849	483
Contract Services for Offenders	8,833	8,295	538
Professional Fees	990	990	
Total Expenditures	<u>144,155</u>	<u>143,134</u>	<u>1,021</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(12,165)	(11,144)	1,021
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	12,165	11,144	(1,021)
Total Other Financing Sources (Uses)	<u>12,165</u>	<u>11,144</u>	<u>(1,021)</u>
PRIOR YEAR ENDING FUND BALANCE			
AUDITED YEAR ENDING FUND BALANCE			
	<u>\$</u>	<u>\$</u>	<u>\$</u>

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

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, 2018
 DIVERSION GRANT PROGRAM - FELONY DRUG COURT

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 97,339	\$ 97,339	\$
Total Revenue	<u>97,339</u>	<u>97,339</u>	
EXPENDITURES			
Salaries and Fringe Benefits	121,421	121,329	92
Professional Fees	<u>730</u>	<u>730</u>	
Total Expenditures	<u>122,151</u>	<u>122,059</u>	92
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(24,812)	(24,720)	92
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	7,201	7,109	(92)
Transfer in from CCP	<u>17,611</u>	<u>17,611</u>	
Total Other Financing Sources (Uses)	<u>24,812</u>	<u>24,720</u>	(92)
PRIOR YEAR ENDING FUND BALANCE			
	<u> </u>	<u> </u>	<u> </u>
AUDITED YEAR ENDING FUND BALANCE			
	<u>\$ </u>	<u>\$ </u>	<u>\$ </u>

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

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, 2018
DIVERSION GRANT PROGRAM - MENTAL HEALTH INITIATIVE CASELOAD

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 133,096	\$ 133,096	\$
Total Revenue	<u>133,096</u>	<u>133,096</u>	
EXPENDITURES			
Salaries and Fringe Benefits	169,184	169,127	57
Professional Fees	998	998	
Total Expenditures	<u>170,182</u>	<u>170,125</u>	<u>57</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(37,086)	(37,029)	57
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	11,899	11,842	(57)
Transfer in from CCP	25,187	25,187	
Total Other Financing Sources (Uses)	<u>37,086</u>	<u>37,029</u>	<u>(57)</u>
PRIOR YEAR ENDING FUND BALANCE			
AUDITED YEAR ENDING FUND BALANCE	<u>\$</u>	<u>\$</u>	<u>\$</u>

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

**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, 2018
DIVERSION GRANT PROGRAM - SPECIAL SANCTIONS COURT

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 337,013	\$ 337,013	\$
Total Revenue	<u>337,013</u>	<u>337,013</u>	
EXPENDITURES			
Salaries and Fringe Benefits	344,212	341,780	2,432
Professional Fees	2,528	2,528	
Supplies and Operating Expenses	<u>23,695</u>	<u>23,695</u>	
Total Expenditures	<u>370,435</u>	<u>368,003</u>	<u>2,432</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(33,422)	(30,990)	2,432
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	14,241	13,241	(1,000)
Transfer in from CCP	<u>19,181</u>	<u>17,749</u>	<u>(1,432)</u>
Total Other Financing Sources (Uses)	<u>33,422</u>	<u>30,990</u>	<u>(2,432)</u>
PRIOR YEAR ENDING FUND BALANCE	<u> </u>	<u> </u>	<u> </u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ </u>	<u>\$ </u>	<u>\$ </u>

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

**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, 2018
DIVERSION GRANT PROGRAM - SUBSTANCE ABUSE AFTERCARE CASELOAD

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 102,424	\$ 102,424	\$
Total Revenue	102,424	102,424	
EXPENDITURES			
Salaries and Fringe Benefits	138,590	138,271	319
Professional Fees	768	768	
Total Expenditures	139,358	139,039	319
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(36,934)	(36,615)	319
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	11,794	11,794	
Transfer in from CCP	25,140	24,821	(319)
Total Other Financing Sources (Uses)	36,934	36,615	(319)
PRIOR YEAR ENDING FUND BALANCE			
AUDITED YEAR ENDING FUND BALANCE	\$	\$	\$

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

**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, 2018
DIVERSION GRANT PROGRAM - SUBSTANCE ABUSE TREATMENT CASELOAD**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 134,335	\$ 134,335	\$
Total Revenue	134,335	134,335	
EXPENDITURES			
Salaries and Fringe Benefits	136,269	128,097	8,172
Professional Fees	1,008	1,008	
Supplies and Operating Expenses	8,639	8,639	
Total Expenditures	145,916	137,744	8,172
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(11,581)	(3,409)	8,172
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	11,581	6,931	(4,650)
Total Other Financing Sources (Uses)	11,581	6,931	(4,650)
PRIOR YEAR ENDING FUND BALANCE			
AUDITED YEAR ENDING FUND BALANCE	\$	\$ 3,522	\$ 3,522

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

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, 2018
TREATMENT ALTERNATIVE TO INCARCERATION

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 571,551	\$ 571,551	\$
Total Revenue	<u>571,551</u>	<u>571,551</u>	
EXPENDITURES			
Salaries and Fringe Benefits	66,327	66,093	234
Contract Services for Offenders	620,497	561,492	59,005
Professional Fees	4,287	4,287	
Total Expenditures	<u>691,111</u>	<u>631,872</u>	<u>59,239</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(119,560)	(60,321)	59,239
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	5,897	4,908	(989)
Transfer in from CCP	113,663	55,413	(58,250)
Total Other Financing Sources (Uses)	<u>119,560</u>	<u>60,321</u>	<u>(59,239)</u>
PRIOR YEAR ENDING FUND BALANCE	<u> </u>	<u> </u>	<u> </u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$</u>	<u>\$</u>	<u>\$</u>

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

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, 2018

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 1,110,949	\$ 1,110,949	\$
State Aid: SAFPF	31,829	31,829	
Community Supervision Fees	1,872,697	1,872,697	
Payment by Program Participants	365,225	365,225	
Interest Income	56,643	56,643	
Other Revenue	10,180	10,180	
Total Revenue	<u>3,447,523</u>	<u>3,447,523</u>	
EXPENDITURES			
Salaries and Fringe Benefits	2,611,719	2,611,719	
Travel and Furnished Transportation	28,482	28,482	
Contract Services for Offenders	121,761	121,761	
Professional Fees	152,488	152,488	
Supplies and Operating Expenses	5,692	5,692	
Equipment	32	32	
Total Expenditure	<u>2,920,174</u>	<u>2,920,174</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	527,349	527,349	
OTHER FINANCING SOURCES (USES)			
Transfer out to CCP	(32,781)	(32,781)	
Transfer out to DP	(50,918)	(50,918)	
Transfer out to TAIP	(4,908)	(4,908)	
Total Other Financing Sources (Uses)	<u>(88,607)</u>	<u>(88,607)</u>	
PRIOR YEAR ENDING FUND BALANCE	987,361	987,361	
Prior Period Adjustment	(25,816)	(25,816)	
Adjusted Beginning Fund Balance	<u>961,545</u>	<u>961,545</u>	
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 1,400,287</u>	<u>\$ 1,400,287</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 - PRETRIAL INTERVENTION
FOR THE YEAR ENDED AUGUST 31, 2018**

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State Aid	\$ 331,600	\$ 331,600	\$
Payment by Program Participants	86,714	86,714	
Total Revenue	<u>418,314</u>	<u>418,314</u>	
EXPENDITURES			
Salaries and Fringe Benefits	99,797	99,797	
Travel and Furnished Transportation	(40)	(40)	
Professional Fees	2,487	2,487	
Supplies and Operating Expenses	19,385	19,385	
Total Expenditure	<u>121,629</u>	<u>121,629</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	296,685	296,685	
OTHER FINANCING SOURCES (USES)			
Transfer out to DP	(85,367)	(85,367)	
Transfer out to TAIP	(55,413)	(55,413)	
Total Other Financing Sources (Uses)	<u>(140,780)</u>	<u>(140,780)</u>	
PRIOR YEAR ENDING FUND BALANCE			
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 155,905</u>	<u>\$ 155,905</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, 2018

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 72,650	\$ 72,650	\$
Total Revenue	<u>72,650</u>	<u>72,650</u>	
EXPENDITURES			
Salaries and Fringe Benefits	77,976	77,976	
Professional Fees	545	545	
Total Expenditure	<u>78,521</u>	<u>78,521</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(5,871)	(5,871)	
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	5,871	5,871	
Total Other Financing Sources (Uses)	<u>5,871</u>	<u>5,871</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
 COMMUNITY CORRECTIONS - MISDEMEANOR DRUG COURT
 FOR THE YEAR ENDED AUGUST 31, 2018

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 66,285	\$ 66,285	\$
Total Revenue	<u>66,285</u>	<u>66,285</u>	
EXPENDITURES			
Salaries and Fringe Benefits	70,919	70,919	
Professional Fees	497	497	
Total Expenditures	<u>71,416</u>	<u>71,416</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(5,131)	(5,131)	
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	5,131	5,131	
Total Other Financing Sources (Uses)	<u>5,131</u>	<u>5,131</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
COMMUNITY CORRECTIONS - NON-ENGLISH SPEAKING CASELOAD
FOR THE YEAR ENDED AUGUST 31, 2018**

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 146,229	\$ 146,229	\$
Total Revenue	<u>146,229</u>	<u>146,229</u>	
EXPENDITURES			
Salaries and Fringe Benefits	155,767	155,767	
Professional Fees	<u>1,097</u>	<u>1,097</u>	
Total Expenditure	<u>156,864</u>	<u>156,864</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(10,635)	(10,635)	
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	<u>10,635</u>	<u>10,635</u>	
Total Other Financing Sources (Uses)	<u>10,635</u>	<u>10,635</u>	
PRIOR YEAR ENDING FUND BALANCE			
AUDITED YEAR ENDING FUND BALANCE	<u><u>\$</u></u>	<u><u>\$</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 - SEX OFFENDER CASELOAD
FOR THE YEAR ENDED AUGUST 31, 2018

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 131,990	\$ 131,990	\$
Total Revenue	<u>131,990</u>	<u>131,990</u>	
EXPENDITURES			
Salaries and Fringe Benefits	133,849	133,849	
Contract Services for Offenders	8,295	8,295	
Professional Fees	990	990	
Total Expenditure	<u>143,134</u>	<u>143,134</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(11,144)	(11,144)	
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	11,144	11,144	
Total Other Financing Sources (Uses)	<u>11,144</u>	<u>11,144</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 - FELONY DRUG COURT
FOR THE YEAR ENDED AUGUST 31, 2018

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 97,339	\$ 97,339	\$
Total Revenue	<u>97,339</u>	<u>97,339</u>	
EXPENDITURES			
Salaries and Fringe Benefits	121,329	121,329	
Professional Fees	730	730	
Total Expenditure	<u>122,059</u>	<u>122,059</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(24,720)	(24,720)	
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	7,109	7,109	
Transfer in from CCP	17,611	17,611	
Total Other Financing Sources (Uses)	<u>24,720</u>	<u>24,720</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 - MENTAL HEALTH INITIATIVE CASELOAD
FOR THE YEAR ENDED AUGUST 31, 2018**

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 133,096	\$ 133,096	\$
Total Revenue	<u>133,096</u>	<u>133,096</u>	
EXPENDITURES			
Salaries and Fringe Benefits	169,127	169,127	
Professional Fees	998	998	
Total Expenditures	<u>170,125</u>	<u>170,125</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(37,029)	(37,029)	
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	11,842	11,842	
Transfer in from CCP	25,187	25,187	
Total Other Financing Sources (Uses)	<u>37,029</u>	<u>37,029</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 - SPECIAL SANCTIONS COURT
FOR THE YEAR ENDED AUGUST 31, 2018

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 337,013	\$ 337,013	\$
Total Revenue	<u>337,013</u>	<u>337,013</u>	
EXPENDITURES			
Salaries and Fringe Benefits	341,780	341,780	
Professional Fees	2,528	2,528	
Supplies and Operating Expenses	23,695	23,695	
Total Expenditure	<u>368,003</u>	<u>368,003</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(30,990)	(30,990)	
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	13,241	13,241	
Transfer in from CCP	17,749	17,749	
Total Other Financing Sources (Uses)	<u>30,990</u>	<u>30,990</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, 2018

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 102,424	\$ 102,424	\$
Total Revenue	<u>102,424</u>	<u>102,424</u>	
EXPENDITURES			
Salaries and Fringe Benefits	138,271	138,271	
Professional Fees	768	768	
Total Expenditure	<u>139,039</u>	<u>139,039</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(36,615)	(36,615)	
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	11,794	11,794	
Transfer in from CCP	24,821	24,821	
Total Other Financing Sources (Uses)	<u>36,615</u>	<u>36,615</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 TREATMENT CASELOAD
FOR THE YEAR ENDED AUGUST 31, 2018

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 134,335	\$ 134,335	\$
Total Revenue	<u>134,335</u>	<u>134,335</u>	
EXPENDITURES			
Salaries and Fringe Benefits	128,097	128,097	
Professional Fees	1,008	1,008	
Supplies and Operating Expenses	8,639	8,639	
Total Expenditure	<u>137,744</u>	<u>137,744</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(3,409)	(3,409)	
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	6,931	6,931	
Total Other Financing Sources (Uses)	<u>6,931</u>	<u>6,931</u>	
PRIOR YEAR ENDING FUND BALANCE			
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 3,522</u>	<u>\$ 3,522</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, 2018

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 571,551	\$ 571,551	\$
Total Revenue	<u>571,551</u>	<u>571,551</u>	
EXPENDITURES			
Salaries and Fringe Benefits	66,093	66,093	
Contract Services for Offenders	561,492	561,492	
Professional Fees	4,287	4,287	
Total Expenditure	<u>631,872</u>	<u>631,872</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(60,321)	(60,321)	
OTHER FINANCING SOURCES (USES)			
Transfer in from Basic Supervision	4,908	4,908	
Transfer in from CCP	55,413	55,413	
Total Other Financing Sources (Uses)	<u>60,321</u>	<u>60,321</u>	
PRIOR YEAR ENDING FUND BALANCE			
	<u> </u>	<u> </u>	<u> </u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$</u>	<u>\$</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
and Michael Enax, Director
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, 2018, and the related notes to the financial statements, which collectively comprise the Department’s basic financial statements, and have issued our report thereon dated January 14, 2019.

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) to determine the 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 entity’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. However, material weaknesses may exist that have not been identified.

Fort Bend County Council of Judges
and Michael Enax, Director
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 determination of financial statement amounts. 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 entity'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 entity'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 these specified parties.

Whitley Penn LLP

Houston, Texas
January 14, 2019

**FORT BEND COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended August 31, 2018**

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?	None reported
Noncompliance material to the financial statements noted?	No

II. Financial Statement Findings

None Noted

III. Program Findings and Questioned Costs

None Noted

**FORT BEND COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR PRIOR YEAR
For the Year Ended August 31, 2018**

I. Status of Prior Year Findings

None Noted

TDCJ-CJAD INDEPENDENT AUDIT COMPLIANCE CHECKLIST

(Note: **The Compliance Checklist FORMAT AND CONTENT are NOT TO BE ALTERED.**)

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

YES NO N/A

FINANCIAL POLICIES AND PROCEDURES (Questions 1-2)

If questions 1 is answered YES, and questions 2 is answered NO, an explanation is required to be reported in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

Duties of the Fiscal Officer, FMM Fiscal Officer, Texas Government Code, Section 76.004 (Question 3)

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. X Did the fiscal officer follow the applicable laws, guidelines, and duties as specified on Fiscal Officer section of the Financial Management Manual for TDCJ-CJAD Funding?

Cash Matching for Grants; FMM Grants, Donations, Fees... (Question 2)

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 CSCDs' matching funds shall be in accordance with the Financial Management Manual for TDCJ-CJAD Funding (see the Allowable and Unallowable Expenditures section of this manual).

2. X Was cash matching properly: authorized, budgeted, and expended?

FINANCIAL STATEMENTS (Questions 3-14)

All sources identified in questions 3-14 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. If questions 3, 5-7, 9-10, and 13-14 are answered NO, an explanation is required in the corresponding note of the Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs.

3. X Are expenditures and revenues supported by adequate documentation?

Interfund Transfers; FMM Financial Reports, Additional Reporting Requirements (Questions 4-7)

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 they are returning funds they received from CC earlier in the fiscal year. Transfers between CCs are not allowed; they should be done by increasing/decreasing state aid. With the exception of returning unused funds, transfers cannot come from DP (even to/from another DP) unless approved by the TDCJ-CJAD Division Director.

4. X Did the CSCD have any interfund transfers in the fiscal year audited?

5. ___ ___ If any, were all interfund transfers noted during the audit allowable?
6. ___ ___ If any, were interfund transfers correctly identified in the financial statements?
7. ___ ___ Did any interfund transfers result from the need to cover potential negative fund balances at the end of the fiscal year?

Deobligation, Government Code, Chapter 509, Section 509.011 (h), FMM Deobligations (Questions 8-10)

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 as a result of an excess of funds allocated to programs?
9. ___ ___ If any, were deobligated funds reported as reductions to State Aid and as a separate line item on the audited financial statements (i.e. is the reported state aid the correct amount after deobligation)?
10. ___ ___ Were the appropriate budget adjustments made for any reallocated funds?

One-Time/Supplemental Payments, FMM Fund Balances/Refund Policy (Questions 11)

One-time funding is awarded on a competitive basis. The priorities for distribution are determined biennially. One-time funding consist of: additional basic supplemental payment and additional one-time payments. Examples include, but are not limited to: longevity increases, one time grant-TRAS training, research, fund movement, closed and deobligated carryover fund reobligated, insurance reduction, etc...

11. ___ ___ Did the CSCD receive any One-Time Additional and Basic Supervision Supplemental Payments in of the fiscal year audited?

Unauthorized Expenditures, FMM Budgets (Questions 12-13)

All unauthorized expenditures identified in the budget variance statements are to be reported in the related Excess of Expenditures Over Budgets note of the notes to the financial statements, see note for further instructions. **If any unauthorized expenditure that is in excess of the \$15,000 or 15% rule, they are required to be reported in the Schedule of Findings and Questioned Costs.**

Budget total line item differences either over \$15,000 or 15% that resulted in unauthorized expenditures (expenditures that did not receive prior approval from TDCJ-CJAD) for the fiscal year under audit in the CSCD's independent audit report shall be refunded to TDCJ-CJAD from the then-current Basic Supervision funding for the CSCD. Should a total line item expenditure exceed the last CJAD-approved amount by both \$15,000 and 15%, the greater amount would be used to determine the refund amount.

12. ___ ___ Were any unfavorable budget variances identified in the Individual Statement of Revenues, Budget, Actual, and Variance of the fiscal year audited?
13. ___ ___ Were there any unfavorable budget variances in excess of the \$15,000 or 15% rule from the prior fiscal year that resulted in unauthorized expenditure(s) that the CSCD was required to refund to the TDCJ-CJAD in the fiscal year being audited?

Prior Period Adjustments, FMM Financial Reports, Additional Reporting Requirements (Question 14)

Adjustment to beginning fund balance as a result of corrections and/or audit findings 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 unauthorized expenditure refunds resulting from the audit conducted in the **prior fiscal year**, were these refunds properly reported as prior period adjustments on the quarterly financial report in the period that the funds were paid and returned to TDCJ-CJAD?

14. ___ ___ X

BASIS OF ACCOUNTING (Questions 15-17)

If questions 34-36 are answered NO, 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.

Basis of Accounting Requirements, FMM Fiscal Officer, Duties of the Fiscal Officer and Financial Reports (Questions 15-17)

FMM, Fiscal Officer, Duties of the Fiscal Officers: 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 funding recipients 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.

In order for the funding recipient 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.

15. X ___ Is separate accountability maintained for TDCJ-CJAD funds; i.e., fund accounting of self-balancing funds?

16. X ___ Is the modified accrual basis of accounting used in preparing the fourth quarter reports for submission to TDCJ-CJAD?

17. X ___ Are proper cutoff procedures observed at the end of each fiscal period? *The cutoff date for revenues recognition and expenditures payments of the fiscal year audited is **October 31, of the fiscal year audited.***

FUNDS COLLECTED FROM SOURCES OTHER THAN TDCJ-CJAD REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS (Questions 18-29)

If any of the fees identified in questions 20-28 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. If questions 18-19, 21, 24, and 28 are answered NO and 22, 26-27 answered YES, an explanation is required 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 and in the Schedule of Findings and Questioned Costs.

18. X ___ Are TDCJ-CJAD funds and locally generated revenues expended in accordance with the Financial Management Manual for TDCJ-CJAD funding (FMM), TDCJ-CJAD Standards, TDCJ-CJAD field correspondence, TDCJ-CJAD Policy Statements, Special Grant Conditions, and applicable laws?

19. X ___ Are 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 20-22, 24, 29)

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).

20. Did the CSCD collect any **administrative fees** for offender program participation on individuals who participate in a program operated by the department or receives services from the department and who is not paying a monthly fee under Articles 42A Code of Criminal Procedure (i.e. Community Supervision Fees)?

21. If collected, did the CSCD assess a reasonable administrative fee of not less than \$25 and not more than \$60?

22. If the CSCD collected administrative fees for offender program participation, did that individual also pay a monthly fee under Articles 42A.652 Code of Criminal Procedure (Supervision Fees)?

Fees for Pretrial Intervention Programs; Texas Code of Criminal Procedure Chapter 102.012, FMM Statutory Requirements (Questions 23-24, 29)

Code of Criminal Procedure Chapter 102 Subchapter A General Costs Article 102.012a, Fees for Pretrial Intervention Program states: 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.

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

24. If collected, were **administrative fees** (Government Code Section 76.015c) and **fees for pretrial intervention programs** (Texas Code of Criminal Procedure Chapter 102.012) budgeted and recorded as payments by program participants or as community supervision fees, and listed as a separate line item, in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which **ARE** Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports Note of the Notes to the Financial Statements?

Administrative Fee (i.e. Transaction Administrative Fee); Texas Code of Criminal Procedure, Article 102.072, FMM Statutory Requirements (Questions 25-29)

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. in order to collect multiple \$2 administrative fees).

25. 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?

26. If collected, did any single transaction administrative fee exceed the allowable \$2?
 If collected, does the CSCD issue a separate receipt while charging the \$2 **transaction administrative fee** for each fine, fee, restitution, or other cost paid during the time of the transaction when collecting multiple fees from a probationer during a single transaction,?
27. If collected, is the **transaction administrative fee** budgeted and recorded as Other Revenue in Basic Supervision and accounted for on a consistent basis (FMM Statutory Requirements)?
28. If collected, is the **transaction administrative fee** budgeted and recorded as Other Revenue in Basic Supervision and accounted for on a consistent basis (FMM Statutory Requirements)?

29. If any of the fees identified in questions 20, 23 and 25 were collected, were these fees included as a separate line item with the dollar amount in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which **ARE** Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports Note of the Notes to the Financial Statements?

CASH, COLLECTIONS, CHANGE FUND, PETTY CASH (Questions 30-39)
 If questions 30-32, 34, 36-37, and 39 are answered NO, 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 include in the Schedule of Findings and Questioned Costs. 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. If questions 37 is answered NO, an explanation is required to be reported in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

Deposits and Disbursement Requirements, (Questions 30-32)

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 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 as the entity 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 commissioners 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.

Local Government Code, Section 113.041 (a) The county treasurer shall disburse the money belonging to the county and shall pay and apply the money as required by law and as the commissioners court may require or direct, not inconsistent with law. (FMM State Payments) (See also Attorney General's Opinion DM-257)

30. Are all of the CSCD's funds and collections deposited in the county treasury (county's bank account)?
31. Are all of the CSCD's funds and collections disbursed by the county treasurer on behalf of the CSCD?
32. Are all of the CSCD's funds and collections deposited in the county treasury (county's bank account) within the time period required by Local Government Code 113.022?

Change Fund, Local Government Code, Chapter 130, Section 130.902 (a), FMM Fiscal Change Fund (Questions 33-34)

Local Government Code, Chapter 130, Section 130.902 (a) The commissioners 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.

33. ___ X 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)

34. ___ ___ X 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 35-37)

Local Government Code, Section 130.909. (a) The commissioners 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 commissioners court, an amount approved by: (1) the county auditor, for a county with a population of 3.3 million or more; or (2) the commissioners court, for a county with a population of less than 3.3 million. (FMM, State Payments, Financial Reports, Community Corrections Facility and Fiscal Officer)

35. ___ X Did the CSCD maintain **petty cash utilizing the CSCD's funds** authorized by the county auditor in the fiscal year audited?

36. ___ ___ X Are **petty cash funds utilizing CSCD's funds** used only for specific purposes for allowable items as listed in the Financial Management Manual for TDCJ-CJAD Funding?

37. ___ ___ X Are **petty cash funds utilizing CSCD's funds** expended only for emergency situations authorized by a written policy and approved by the CSCD director?

Petty Cash Funds Utilizing NON CSCD Revenues, FMM Petty Cash (Question 38)

38. ___ X Did the CSCD maintain **petty cash utilizing NON CSCD's revenues** (i.e. vending machine revenues) in the fiscal year audited? *If so, indicate the petty cash as "other petty cash" and include the dollar amount in the Cash, Collections, Change Fund, Petty Cash & Investments Note of the Notes to the Financial Statements.*

Employee Surety Bond Coverage, FMM Employee Surety Bond Coverage (Question 39)

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.

39. Are all the employees who have access to funds and/or maintains and administers change funds and petty cash, which covers the employees' responsibility for the correct accounting and disposition of the change fund and petty cash, covered by an employee surety bond?

SCHEDULE OF DIFFERENCES (Questions 40-42)

If questions 40 and 42 are answered NO, 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?

40. Are revenues and expenditures reported to TDCJ-CJAD in agreement with, or reconcilable to, the funding recipient's accounting records and with audited expenditures in each budget category?
41. Were there any differences identified in the Schedule of Differences?
42. Was an explanation given in the Schedule of Differences for any changes or adjustments that were made to revenues and expenditures (by either the CSCD or the independent auditor) that adjusted the previous amounts reported to TDCJ-CJAD?

COMPLIANCE AND OTHER MATTERS: Standards for Financial Audits; Chapter 4, Item 4.25 Government Auditing Standards (Questions 43-47)

If questions 43-47 are answered YES, and explanation is required to be reported in the Report on Compliance and Internal Control and in the Schedule of Findings and Questioned Costs.

43. Were there any instances of deficiencies in internal control noted by the auditor?
44. Were there any instances of non-compliance noted by the auditor?
45. Were there any instances of fraud noted by the auditor?
46. Were there any instances of waste noted by the auditor?
47. Were there any instances of abuse noted by the auditor?

SCHEDULE OF FINDINGS AND QUESTIONED COSTS Standards for Financial Audits; Chapter 4, Item 4.05, Government Auditing Standards (Questions 48-49)

If questions 48-49 are answered no, an explanation is required to be reported in Schedule of Findings and Questioned Costs for Prior Year.

48. Do any action plans exist for significant findings from prior year audits?
49. If action plans exist from prior year audit findings, are they current?

TDCJ-CJAD COMPLIANCE CHECKLIST SURVEY

In our attempt to make the Compliance Checklist user friendly and self-explanatory, we have made updates to break out several questions that were previously combined, also offer more specific language to each topic matter, and provide question specific direction. It is our hope, that with these changes to the Compliance Checklist, it will become a better tool in the completion of the audit process. Your feedback is welcome and important to us. Best Regards, TDCJ-CJAD Fiscal Audit Department.

50. X _____



Were the questions in the Compliance Checklist easier to understand and offer better direction than in prior years? If no, please identify the question numbers below that you feel need more work.

User Feed Back: