

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

**ANNUAL FINANCIAL AND
COMPLIANCE REPORT**

August 31, 2020

**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

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, 2020, 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.

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, 2020, 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.

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 January 27, 2021, 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.

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.

A handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, flowing style.

Houston, Texas
January 27, 2021

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Basic Financial Statements

FORT BEND COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
COMBINED STATEMENT OF FINANCIAL POSITION
AUGUST 31, 2020

	Basic Supervision	Community Corrections	Diversion Programs	TAIP	Total
ASSETS					
Cash and Investments					
Bank Balances	\$ 1,689,893	\$ 348,109	\$ 60,512	\$ 132,118	\$ 2,230,632
Total Cash and Investments	<u>1,689,893</u>	<u>348,109</u>	<u>60,512</u>	<u>132,118</u>	<u>2,230,632</u>
Accounts Receivable					
Community Supervision Fees	126,257				126,257
Due From Participants	45,106		4,492		49,598
Due From Other	143				143
Total Accounts Receivable	<u>171,506</u>		<u>4,492</u>		<u>175,998</u>
Total Assets	<u>\$ 1,861,399</u>	<u>\$ 348,109</u>	<u>\$ 65,004</u>	<u>\$ 132,118</u>	<u>\$ 2,406,630</u>
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts Payable	\$ 152,115	\$ 20,218	\$ 55,809	\$ 90,191	\$ 318,333
Total Liabilities	<u>152,115</u>	<u>20,218</u>	<u>55,809</u>	<u>90,191</u>	<u>318,333</u>
Fund Balance	<u>1,709,284</u>	<u>327,891</u>	<u>9,195</u>	<u>41,927</u>	<u>2,088,297</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 1,861,399</u>	<u>\$ 348,109</u>	<u>\$ 65,004</u>	<u>\$ 132,118</u>	<u>\$ 2,406,630</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, 2020

	Basic Supervision	Community Corrections	Diversion Programs	TAIP	Total
REVENUE					
State Aid	\$ 1,028,776	\$ 825,040	\$ 1,112,292	\$ 628,706	\$ 3,594,814
Deobligation				(75,586)	(75,586)
Total State Aid not Including SAFPF	<u>1,028,776</u>	<u>825,040</u>	<u>1,112,292</u>	<u>553,120</u>	<u>3,519,228</u>
State Aid: SAFPF	29,687				29,687
Community Supervision Fees	1,514,576				1,514,576
Payment by Program Participants	620,993		79,570		700,563
Interest Income	51,037				51,037
Other Revenue	6,319				6,319
Total Revenue	<u>3,251,388</u>	<u>825,040</u>	<u>1,191,862</u>	<u>553,120</u>	<u>5,821,410</u>
EXPENDITURES					
Salaries and Fringe Benefits	2,593,668	427,147	1,261,408	69,571	4,351,794
Travel and Furnished Transportation	12,056				12,056
Contract Services for Offenders	63,174	5,755		441,319	510,248
Professional Fees	153,742	6,190	8,346	4,149	172,427
Supplies and Operating Expenses	6,367	2,919	55,078		64,364
Equipment	18,765				18,765
Total Expenditures	<u>2,847,772</u>	<u>442,011</u>	<u>1,324,832</u>	<u>515,039</u>	<u>5,129,654</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	403,616	383,029	(132,970)	38,081	691,756
OTHER FINANCING SOURCES (USES)					
Basic Supervision Interfund Transfer	(90,873)	31,231	55,796	3,846	
CC Interfund Transfer (to DP or TAIP)		(86,369)	86,369		
Total Other Financing Sources (Uses)	<u>(90,873)</u>	<u>(55,138)</u>	<u>142,165</u>	<u>3,846</u>	
PRIOR YEAR ENDING FUND BALANCE	1,608,379				1,608,379
Prior Year Refunds	(211,838)				(211,838)
Adjusted Beginning Fund Balance	<u>1,396,541</u>				<u>1,396,541</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 1,709,284</u>	<u>\$ 327,891</u>	<u>\$ 9,195</u>	<u>\$ 41,927</u>	<u>\$ 2,088,297</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 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, 2020 are considered available. Also, purchases for which the commitment has been established by August 31, 2020 are considered liabilities regardless of whether possession of these goods has been received by August 31, 2020 provided that the liability purchase is received and is paid by October 31, 2020. 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, 2020 will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept budget adjustments after September 30, 2020 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, 2020.

3. DEOBLIGATIONS

The Treatment Alternative to Incarceration Program deobligated \$75,586 which was reported as a reduction to the original State Aid funding.

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	\$	\$ 20,121	\$ 20,121
Misdemeanor		4,016	4,016
Pretrial Intervention		7,077	7,077
Sex Offender		7,094	7,094
Felony Drug Court	12,461	3,766	16,227
Mental Health Initiative	36,761	10,357	47,118
Special Sanctions Court		15,714	15,714
Substance Abuse Aftercare	34,295	8,339	42,634
Substance Abuse Treatment	2,852	10,543	13,395
TAIP		3,846	3,846
Total	\$ 86,369	\$ 90,873	\$ 177,242

5. PRIOR PERIOD ADJUSTMENTS

None for the year ended August 31, 2020.

6. REFUNDS

For the Biennium ended August 31, 2019 Basic Supervision refunded \$211,838.

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, 2020, 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, 2020, three programs experienced excess expenditure amounts. The DWI Court program salaries and fringe benefits line was over budget by \$230, the Mental Health Initiative program salaries and fringe benefits line was over budget by \$202 and the TAIP program salaries and fringe benefits line was over budget by \$31. All overages were due to miscalculations of the projected payroll accruals.

The overages did not exceed the 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	\$1,514,576	<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	\$297,941	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Pretrial Intervention (Diversion) Program Fees	\$325,972	<i>Texas Code of Criminal Procedure Chapter 102.012; FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Fresh Start Program Fee	\$21,240	<i>Texas Code of Criminal Procedure Chapter 102.012; FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
ASMT	\$11,280	<i>Texas Code of Criminal Procedure Chapter 102.012; FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Electronic Monitoring Fees	\$30,624	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Drug Court Reimbursement	\$11,390	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Court Fees	\$100	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Probation SCRAM Fees	\$296	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
ELM Damage	\$1,050	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Miscellaneous	\$670	<i>FMM for TDCJ-CJAD Funding restrictions.</i>	Yes
Total Payments by Program Participants:	\$700,563	<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	\$51,037	<i>Financial Management Manual for TDCJ-CJAD Funding restrictions.</i>	Yes

Source	Amount Received	Restrictions for use	Expended In Accordance With Restriction
Other Revenue:			
Card Replacement Fees	\$2,318	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes
Reimbursements	\$2,963	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes
State Percent of Restitution Paid	\$834	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes
Percent of Unclaimed Restitution	\$204	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes
Total Other Revenue:	\$6,319		

10. COMMITMENTS AND CONTINGENCIES

None for the year ended August 31, 2020.

11. SUBSEQUENT EVENTS

No reportable subsequent events for the year ended August 31, 2020.

Other Supplementary Information

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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, 2020

	DWI Court	Misdemeanor Drug Court	Non-English Speaking Caseload	Sex Offender Caseload	Total All CCP Funds
REVENUE					
State Aid	\$ 55,814	\$ 59,266	\$ 570,429	\$ 139,531	\$ 825,040
Total State Aid not Including SAFPF	<u>55,814</u>	<u>59,266</u>	<u>570,429</u>	<u>139,531</u>	<u>825,040</u>
Total Revenue	<u>55,814</u>	<u>59,266</u>	<u>570,429</u>	<u>139,531</u>	<u>825,040</u>
EXPENDITURES					
Salaries and Fringe Benefits	75,516	62,837	150,985	137,809	427,147
Contract Services for Offenders				5,755	5,755
Professional Fees	419	445	4,279	1,047	6,190
Supplies and Operating Expenses			2,919		2,919
Total Expenditures	<u>75,935</u>	<u>63,282</u>	<u>158,183</u>	<u>144,611</u>	<u>442,011</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES					
	(20,121)	(4,016)	412,246	(5,080)	383,029
OTHER FINANCING SOURCES (USES)					
Basic Supervision Interfund Transfer	20,121	4,016		7,094	31,231
CC Interfund Transfer (to DP or TAIP)			(86,369)		(86,369)
Total Other Financing Sources (Uses)	<u>20,121</u>	<u>4,016</u>	<u>(86,369)</u>	<u>7,094</u>	<u>(55,138)</u>
PRIOR YEAR ENDING FUND BALANCE					
AUDITED YEAR ENDING FUND BALANCE					
	<u>\$</u>	<u>\$</u>	<u>\$ 325,877</u>	<u>\$ 2,014</u>	<u>\$ 327,891</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, 2020

	Felony Drug Court	Mental Health Initiative Caseload	Pretrial Intervention	Special Sanctions Court
REVENUE				
State Aid	\$ 107,073	\$ 146,406	\$ 237,906	\$ 370,714
Total State Aid not Including SAFPF	<u>107,073</u>	<u>146,406</u>	<u>237,906</u>	<u>370,714</u>
Payments by Program Participants			79,570	
Total Revenue	<u>107,073</u>	<u>146,406</u>	<u>317,476</u>	<u>370,714</u>
EXPENDITURES				
Salaries and Fringe Benefits	122,496	192,426	305,446	375,545
Professional Fees	804	1,098	1,785	2,781
Supplies and Operating Expenses			12,500	7,016
Total Expenditures	<u>123,300</u>	<u>193,524</u>	<u>319,731</u>	<u>385,342</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES				
	(16,227)	(47,118)	(2,255)	(14,628)
OTHER FINANCING SOURCES (USES)				
Basic Supervision Interfund Transfer	3,766	10,357	7,077	15,714
CC Interfund Transfer (to DP or TAIP)	12,461	36,761		
Total Other Financing Sources (Uses)	<u>16,227</u>	<u>47,118</u>	<u>7,077</u>	<u>15,714</u>
PRIOR YEAR ENDING FUND BALANCE				
AUDITED YEAR ENDING FUND BALANCE	<u>\$</u>	<u>\$</u>	<u>\$ 4,822</u>	<u>\$ 1,086</u>

Substance Abuse Aftercare Caseload	Substance Abuse Treatment Caseload	Total All DP Funds
\$ 102,424	\$ 147,769	\$ 1,112,292
<u>102,424</u>	<u>147,769</u>	<u>1,112,292</u>
		79,570
<u>102,424</u>	<u>147,769</u>	<u>1,191,862</u>
144,289	121,206	1,261,408
769	1,109	8,346
	35,562	55,078
<u>145,058</u>	<u>157,877</u>	<u>1,324,832</u>
(42,634)	(10,108)	(132,970)
8,339	10,543	55,796
34,295	2,852	86,369
<u>42,634</u>	<u>13,395</u>	<u>142,165</u>
<u>\$</u>	<u>\$ 3,287</u>	<u>\$ 9,195</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, 2020
BASIC SUPERVISION

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 1,028,776	\$ 1,028,776	\$
State Aid: SAFPF	20,000	29,687	9,687
Community Supervision Fees	1,520,319	1,514,576	(5,743)
Payment by Program Participants	633,190	620,993	(12,197)
Interest Income	66,953	51,037	(15,916)
Carry Over from Previous FY	1,608,379	1,608,379	
Other Revenue	5,422	6,319	897
Basic Supervision Interfund Transfer	(103,521)	(90,873)	12,648
CC Interfund Transfer (to DP or TAIP)	159,338		(159,338)
Total Revenue	4,938,856	4,768,894	(169,962)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	2,789,386	2,593,668	195,718
Travel and Furnished Transportation	55,500	12,056	43,444
Contract Services for Offenders	204,536	63,174	141,362
Professional Fees	189,456	153,742	35,714
Supplies and Operating Expenses	1,680,906	6,367	1,674,539
Equipment	19,072	18,765	307
Total Expenditures	4,938,856	2,847,772	2,091,084
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
		1,921,122	1,921,122
OTHER FINANCING SOURCES (USES) ACTUALS			
Prior Year Refund		(211,838)	
Total Prior Period Adjustment & Refunds		(211,838)	
AUDITED YEAR ENDING FUND BALANCE		\$ 1,709,284	

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, 2020
COMMUNITY CORRECTIONS - DWI COURT

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 55,814	\$ 55,814	\$
Basic Supervision Interfund Transfer	19,891	20,121	230
Total Revenue	75,705	75,935	230
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	75,286	75,516	(230)
Professional Fees	419	419	
Total Expenditures	75,705	75,935	(230)
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
OTHER FINANCING SOURCES (USES) ACTUALS			
AUDITED YEAR ENDING FUND BALANCE		\$	

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, 2020
COMMUNITY CORRECTIONS - MISDEMEANOR DRUG COURT

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 59,266	\$ 59,266	\$
Basic Supervision Interfund Transfer	5,259	4,016	(1,243)
Total Revenue	64,525	63,282	(1,243)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	64,080	62,837	1,243
Professional Fees	445	445	
Total Expenditures	64,525	63,282	1,243
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
OTHER FINANCING SOURCES (USES) ACTUALS			
AUDITED YEAR ENDING FUND BALANCE			

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, 2020
COMMUNITY CORRECTIONS - NON-ENGLISH SPEAKING CASELOAD

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 570,429	\$ 570,429	\$
Basic Supervision Interfund Transfer	3,263		(3,263)
CC Interfund Transfer (to DP or TAIP)	(278,805)	(86,369)	192,436
Total Revenue	294,887	484,060	189,173
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	153,737	150,985	2,752
Professional Fees	4,279	4,279	
Supplies and Operating Expenses	136,871	2,919	133,952
Total Expenditures	294,887	158,183	136,704
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
		325,877	325,877
OTHER FINANCING SOURCES (USES) ACTUALS			
		\$ 325,877	
AUDITED YEAR ENDING FUND BALANCE			

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, 2020
 COMMUNITY CORRECTIONS - SEX OFFENDER CASELOAD

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 139,531	\$ 139,531	\$
Basic Supervision Interfund Transfer	9,415	7,094	(2,321)
Total Revenue	148,946	146,625	(2,321)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	138,074	137,809	265
Contract Services for Offenders	9,825	5,755	4,070
Professional Fees	1,047	1,047	
Total Expenditures	148,946	144,611	4,335
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
		2,014	2,014
OTHER FINANCING SOURCES (USES) ACTUALS			
		\$ 2,014	
AUDITED YEAR ENDING FUND BALANCE			

**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, 2020
 DIVERSION GRANT PROGRAM - FELONY DRUG COURT**

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 107,073	\$ 107,073	\$
Basic Supervision Interfund Transfer	3,766	3,766	
CC Interfund Transfer (to DP or TAIP)	15,995	12,461	(3,534)
Total Revenue	126,834	123,300	(3,534)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	126,030	122,496	3,534
Professional Fees	804	804	
Total Expenditures	126,834	123,300	3,534
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
OTHER FINANCING SOURCES (USES) ACTUALS			
AUDITED YEAR ENDING FUND BALANCE		\$	

**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, 2020**
DIVERSION GRANT PROGRAM - MENTAL HEALTH INITIATIVE CASELOAD

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 146,406	\$ 146,406	\$
Basic Supervision Interfund Transfer	10,155	10,357	202
CC Interfund Transfer (to DP or TAIP)	36,761	36,761	
Total Revenue	193,322	193,524	202
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	192,224	192,426	(202)
Professional Fees	1,098	1,098	
Total Expenditures	193,322	193,524	(202)
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
OTHER FINANCING SOURCES (USES) ACTUALS			
AUDITED YEAR ENDING FUND BALANCE		\$	

**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, 2020
DIVERSION GRANT PROGRAM - PRETRIAL INTERVENTION

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 237,906	\$ 237,906	\$
Payment by Program Participants	88,968	79,570	(9,398)
Basic Supervision Interfund Transfer	7,077	7,077	
Total Revenue	333,951	324,553	(9,398)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	305,688	305,446	242
Professional Fees	1,785	1,785	
Supplies and Operating Expenses	26,478	12,500	13,978
Total Expenditures	333,951	319,731	14,220
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
		4,822	4,822
OTHER FINANCING SOURCES (USES) ACTUALS			
AUDITED YEAR ENDING FUND BALANCE		\$ 4,822	

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, 2020
 DIVERSION GRANT PROGRAM - SPECIAL SANCTIONS COURT

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 370,714	\$ 370,714	\$
Basic Supervision Interfund Transfer	19,226	15,714	(3,512)
Total Revenue	389,940	386,428	(3,512)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	379,808	375,545	4,263
Professional Fees	2,781	2,781	
Supplies and Operating Expenses	7,351	7,016	335
Total Expenditures	389,940	385,342	4,598
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES		1,086	1,086
OTHER FINANCING SOURCES (USES) ACTUALS			
AUDITED YEAR ENDING FUND BALANCE		\$ 1,086	

**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, 2020
DIVERSION GRANT PROGRAM - SUBSTANCE ABUSE AFTERCARE CASELOAD

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 102,424	\$ 102,424	\$
Basic Supervision Interfund Transfer	11,080	8,339	(2,741)
CC Interfund Transfer (to DP or TAIP)	37,795	34,295	(3,500)
Total Revenue	151,299	145,058	(6,241)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	150,530	144,289	6,241
Professional Fees	769	769	
Total Expenditures	151,299	145,058	6,241
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
OTHER FINANCING SOURCES (USES) ACTUALS			
AUDITED YEAR ENDING FUND BALANCE		\$	

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, 2020
 DIVERSION GRANT PROGRAM - SUBSTANCE ABUSE TREATMENT CASELOAD

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 147,769	\$ 147,769	\$
Basic Supervision Interfund Transfer	10,543	10,543	
CC Interfund Transfer (to DP or TAIP)	8,815	2,852	(5,963)
Total Revenue	167,127	161,164	(5,963)
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	130,386	121,206	9,180
Professional Fees	1,109	1,109	
Supplies and Operating Expenses	35,632	35,562	70
Total Expenditures	167,127	157,877	9,250
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES		3,287	3,287
OTHER FINANCING SOURCES (USES) ACTUALS			
AUDITED YEAR ENDING FUND BALANCE		\$ 3,287	

**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, 2020
TREATMENT ALTERNATIVE TO INCARCERATION

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 553,120	\$ 628,706	\$ 75,586
Basic Supervision Interfund Transfer	3,846	3,846	
CC Interfund Transfer (to DP or TAIP)	20,101		(20,101)
Total Revenue	577,067	632,552	55,485
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	69,540	69,571	(31)
Contract Services for Offenders	503,378	441,319	62,059
Professional Fees	4,149	4,149	
Total Expenditures	577,067	515,039	62,028
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES		117,513	117,513
OTHER FINANCING (USES) ACTUALS			
Deobligation		(75,586)	
Total Other Financing (Uses)		(75,586)	
AUDITED YEAR ENDING FUND BALANCE		\$ 41,927	

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, 2020

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 1,028,776	\$ 1,028,776	\$
State Aid: SAFPF	29,687	29,687	
Community Supervision Fees	1,514,576	1,514,576	
Payment by Program Participants	620,993	620,993	
Interest Income	51,037	51,037	
Other Revenue	6,319	6,319	
Total Revenue	<u>3,251,388</u>	<u>3,251,388</u>	
EXPENDITURES			
Salaries and Fringe Benefits	2,593,668	2,593,668	
Travel and Furnished Transportation	12,056	12,056	
Contract Services for Offenders	63,174	63,174	
Professional Fees	153,742	153,742	
Supplies and Operating Expenses	6,367	6,367	
Equipment	18,765	18,765	
Total Expenditure	<u>2,847,772</u>	<u>2,847,772</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	403,616	403,616	
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	(90,873)	(90,873)	
Total Other Financing Sources (Uses)	<u>(90,873)</u>	<u>(90,873)</u>	
PRIOR YEAR ENDING FUND BALANCE	1,608,379	1,608,379	
Prior Year Refund	(211,838)	(211,838)	
Adjusted Beginning Fund Balance	<u>1,396,541</u>	<u>1,396,541</u>	
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 1,709,284</u>	<u>\$ 1,709,284</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, 2020

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 55,814	\$ 55,814	\$
Total Revenue	<u>55,814</u>	<u>55,814</u>	
EXPENDITURES			
Salaries and Fringe Benefits	75,516	75,516	
Professional Fees	419	419	
Total Expenditure	<u>75,935</u>	<u>75,935</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(20,121)	(20,121)	
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	20,121	20,121	
Total Other Financing Sources (Uses)	<u>20,121</u>	<u>20,121</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, 2020

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 59,266	\$ 59,266	\$
Total Revenue	<u>59,266</u>	<u>59,266</u>	
EXPENDITURES			
Salaries and Fringe Benefits	62,837	62,837	
Professional Fees	445	445	
Total Expenditures	<u>63,282</u>	<u>63,282</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(4,016)	(4,016)	
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	4,016	4,016	
Total Other Financing Sources (Uses)	<u>4,016</u>	<u>4,016</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, 2020

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 570,429	\$ 570,429	\$
Total Revenue	<u>570,429</u>	<u>570,429</u>	
EXPENDITURES			
Salaries and Fringe Benefits	150,985	150,985	
Professional Fees	4,279	4,279	
Supplies and Operating Expenses	<u>2,919</u>	<u>2,919</u>	
Total Expenditure	<u>158,183</u>	<u>158,183</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	412,246	412,246	
OTHER FINANCING SOURCES (USES)			
CC Interfund Transfer (to DP or TAIP)	<u>(86,369)</u>	<u>(86,369)</u>	
Total Other Financing Sources (Uses)	<u>(86,369)</u>	<u>(86,369)</u>	
PRIOR YEAR ENDING FUND BALANCE			
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 325,877</u>	<u>\$ 325,877</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, 2020**

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 139,531	\$ 139,531	\$
Total Revenue	<u>139,531</u>	<u>139,531</u>	
EXPENDITURES			
Salaries and Fringe Benefits	137,809	137,809	
Contract Services for Offenders	5,755	5,755	
Professional Fees	<u>1,047</u>	<u>1,047</u>	
Total Expenditure	<u>144,611</u>	<u>144,611</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(5,080)	(5,080)	
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	<u>7,094</u>	<u>7,094</u>	
Total Other Financing Sources (Uses)	<u>7,094</u>	<u>7,094</u>	
PRIOR YEAR ENDING FUND BALANCE			
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 2,014</u>	<u>\$ 2,014</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, 2020

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 107,073	\$ 107,073	\$
Total Revenue	<u>107,073</u>	<u>107,073</u>	
EXPENDITURES			
Salaries and Fringe Benefits	122,496	122,496	
Professional Fees	804	804	
Total Expenditure	<u>123,300</u>	<u>123,300</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(16,227)	(16,227)	
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	3,766	3,766	
CC Interfund Transfer (to DP or TAIP)	12,461	12,461	
Total Other Financing Sources (Uses)	<u>16,227</u>	<u>16,227</u>	
PRIOR YEAR ENDING FUND BALANCE			
<hr/>			
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
 DIVERSION GRANT PROGRAM - MENTAL HEALTH INITIATIVE CASELOAD
 FOR THE YEAR ENDED AUGUST 31, 2020**

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 146,406	\$ 146,406	\$
Total Revenue	<u>146,406</u>	<u>146,406</u>	
EXPENDITURES			
Salaries and Fringe Benefits	192,426	192,426	
Professional Fees	1,098	1,098	
Total Expenditures	<u>193,524</u>	<u>193,524</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(47,118)	(47,118)	
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	10,357	10,357	
CC Interfund Transfer (to DP or TAIP)	36,761	36,761	
Total Other Financing Sources (Uses)	<u>47,118</u>	<u>47,118</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
DIVERSION GRANT PROGRAM - PRETRIAL INTERVENTION
FOR THE YEAR ENDED AUGUST 31, 2020**

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 237,906	\$ 237,906	\$
Payment by Program Participants	79,570	79,570	
Total Revenue	<u>317,476</u>	<u>317,476</u>	
EXPENDITURES			
Salaries and Fringe Benefits	305,446	305,446	
Professional Fees	1,785	1,785	
Supplies and Operating Expenses	12,500	12,500	
Total Expenditure	<u>319,731</u>	<u>319,731</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(2,255)	(2,255)	
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	7,077	7,077	
Total Other Financing Sources (Uses)	<u>7,077</u>	<u>7,077</u>	
PRIOR YEAR ENDING FUND BALANCE			
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 4,822</u>	<u>\$ 4,822</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, 2020**

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 370,714	\$ 370,714	\$
Total Revenue	<u>370,714</u>	<u>370,714</u>	
EXPENDITURES			
Salaries and Fringe Benefits	375,545	375,545	
Professional Fees	2,781	2,781	
Supplies and Operating Expenses	7,016	7,016	
Total Expenditure	<u>385,342</u>	<u>385,342</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(14,628)	(14,628)	
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	15,714	15,714	
Total Other Financing Sources (Uses)	<u>15,714</u>	<u>15,714</u>	
PRIOR YEAR ENDING FUND BALANCE			
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 1,086</u>	<u>\$ 1,086</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, 2020

	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	144,289	144,289	
Professional Fees	769	769	
Total Expenditure	<u>145,058</u>	<u>145,058</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(42,634)	(42,634)	
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	8,339	8,339	
CC Interfund Transfer (to DP or TAIP)	<u>34,295</u>	<u>34,295</u>	
Total Other Financing Sources (Uses)	<u>42,634</u>	<u>42,634</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, 2020

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 147,769	\$ 147,769	\$
Total Revenue	<u>147,769</u>	<u>147,769</u>	
EXPENDITURES			
Salaries and Fringe Benefits	121,206	121,206	
Professional Fees	1,109	1,109	
Supplies and Operating Expenses	<u>35,562</u>	<u>35,562</u>	
Total Expenditure	<u>157,877</u>	<u>157,877</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	(10,108)	(10,108)	
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	10,543	10,543	
CC Interfund Transfer (to DP or TAIP)	<u>2,852</u>	<u>2,852</u>	
Total Other Financing Sources (Uses)	<u>13,395</u>	<u>13,395</u>	
PRIOR YEAR ENDING FUND BALANCE			
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AUDITED YEAR ENDING FUND BALANCE	<u>\$ 3,287</u>	<u>\$ 3,287</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
TREATMENT ALTERNATIVE TO INCARCERATION
FOR THE YEAR ENDED AUGUST 31, 2020

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 628,706	\$ 628,706	\$
Deobligation	(75,586)	(75,586)	
Total State Aid not Including SAFFP	<u>553,120</u>	<u>553,120</u>	
Total Revenue	<u>553,120</u>	<u>553,120</u>	
EXPENDITURES			
Salaries and Fringe Benefits	69,571	69,571	
Contract Services for Offenders	441,319	441,319	
Professional Fees	4,149	4,149	
Total Expenditure	<u>515,039</u>	<u>515,039</u>	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	38,081	38,081	
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer	3,846	3,846	
Total Other Financing Sources (Uses)	<u>3,846</u>	<u>3,846</u>	
PRIOR YEAR ENDING FUND BALANCE			
AUDITED YEAR ENDING FUND BALANCE	<u><u>\$ 41,927</u></u>	<u><u>\$ 41,927</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
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, 2020, 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 27, 2021.

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
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 27, 2021

**FORT BEND COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended August 31, 2020**

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, 2020***

I. Status of Prior Year Findings

None Noted

TDCJ-CJAD INDEPENDENT AUDIT COMPLIANCE CHECKLIST – FY2020

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”. *Please contact your Fiscal Auditor if you have any questions.*

YES NO N/A

FINANCIAL POLICIES AND PROCEDURES (Questions 1-2)

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 and 2 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 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 CSCD’s 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. Was cash matching properly: authorized, budgeted, and expended?

FINANCIAL STATEMENTS (Questions 3-14)

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 3, 5, 7, 10, and 11 are answered NO. All sources identified in questions 4, 6, 8-9 & 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.

3. Were expenditures and revenues supported by adequate documentation?

Interfund Transfers; FMM Financial Reports, Additional Reporting Requirements (Questions 4-5)

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.

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

5. If any, were all interfund transfers and/or DP fund transfers noted during the audit allowable?

Deobligation, Government Code, Chapter 509, Section 509.011 (h), FMM Deobligations (Questions 6-7)

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.

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

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

One-Time/Supplemental Payments, FMM Fund Balances/Refund Policy (Questions 8)

One-time funding is awarded on a competitive basis. The priorities for distribution are determined biennially. One-time funding consists 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 that is reobligated, etc.

8. Did the CSCD receive any One-Time Additional Grant Awards and/or Basic Supervision Supplemental Payments in the fiscal year audited?

Unauthorized Expenditures, FMM Budgets (Questions 9-10)

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% rule, they are required to be reported in the Schedule of Findings and Questioned Costs.**

Budget total line item differences either over 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.

9. Were any unfavorable budget variances identified in the Individual Statement of Revenues, Budget, Actual, and Variance in the fiscal year audited, including those that **were not** in excess of the 15% rule?

10. If so, were there any unfavorable budget variances in excess of the 15% rule from the fiscal year audited that resulted in unauthorized expenditure(s) that the CSCD will be required to refund to the TDCJ-CJAD?

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

Adjustment to beginning fund balance because 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

11. and returned to TDCJ-CJAD?

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 and Financial Reports
(Questions 12-14)

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.

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.

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 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 15-24)

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, if questions 15-16, or 24, are answered NO or 18-19, or 22-23 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 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?

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).

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 (Questions 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 Fee (i.e. Transaction Administrative Fee); 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 (FMM Statutory Requirements)?

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 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. (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 commissioners 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 DEPOSITORIES. If the funds of a county are deposited with more than one depository, the commissioners 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.

25. Were all the CSCD's state aid and net funds (revenues) received, deposited, and held in a special fund of the county treasury (county's bank account) during the fiscal year audited?

26. 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. Were all the CSCD's state aid and net funds' (revenues) received 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?

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?

28.

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 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.

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*).

29.

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

30.

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 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)

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

31.

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

32.

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

33.

Were **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?

34.

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

35.

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?

SCHEDULE OF DIFFERENCES (Questions 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 questions 37 is answered NO.

37.

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

COMPLIANCE AND OTHER MATTERS; Standards for Financial Audits; Chapter 4, Item 4.25 Government Auditing Standards (Questions 38-42)

An explanation is required to be reported in the Report on Compliance and Internal Control 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 control 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; Chapter 4, Item 4.05, 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 current?