



Audit Report
Community Supervision and Corrections
Department
October 1, 2011 – March 31, 2012
Status: Final

For action:

Bob Hughes CSCD Director

For information:

Jeff May County Auditor
Randall Rice First Assistant Auditor
Shela Vinson Audit Manager

Audit Report
CSCD
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Report Summary

As part of the 2012 Compliance Audit Plan, an audit of the CSCD was conducted in accordance with Texas Local Government Code §115.002.

The overall objective of the audit was to provide assurance that internal controls are in place to ensure:

- The officer has collected all the money they are obligated to collect
- The money collected was properly remitted to the appropriate party
- All funds are properly managed
- All money is properly accounted for, accurately reported, and adequately safeguarded
- The operations of the office conform to prescribed procedures
- Exposure to potential risk is minimized

The audit scope included an audit of banking, cash receipts and internal controls. The time period audited was October 1, 2011 through March 31, 2012.

Refer to the Observations and Recommendations section, as well as the Appendix for the results of the audit.

This review was not intended to provide absolute assurance on all procedures, activities, or controls. We will continue to examine aspects of the office in compliance with statutes and to provide reasonable assurance that County assets are safeguarded and appropriately managed.

An exit conference with the CSCD Director was held on June 20, 2012 to discuss this report.

The time and assistance provided by the CSCD director and the staff during this engagement is greatly appreciated.

Observations and Recommendations

| Observation | Recommendation | Management Response |
|---|---|---|
| <u>12-CSCD-SA12</u> | | |
| <p><u>Condition:</u> Out of 20 deposits, four were not deposited by the next business day.</p> <p><u>Effect:</u> Deposits were delayed between two to five business days.</p> <p><u>Cause:</u> Minimum Security staff takes the daily deposit to a separate county office for pick up by the armored car service. Minimum Security staff did not record the deposit to the log book maintained by the separate county office. The deposit was left unsecured in the other county office. In addition, the deposits were delayed when staff at the other office assigned to process deposits was on leave.</p> <p><u>Criteria:</u> Funds collected should be secured and deposited by the next business day.</p> | <p><u>a. Transaction Required:</u> None.</p> <p><u>b. Internal Control Change:</u> Minimum Security personnel should record the daily deposits in the log book maintained by the separate county office. The deposit should be given to the appropriate personnel to secure until the courier collects the funds.</p> | <p><u>Status of corrections:</u> N/A</p> <p><u>Date Completed:</u> N/A</p> <p><u>Status of procedure change:</u> The appropriate personnel to secure the deposit are not always available at the Animal Shelter. When the appropriate personnel are there, a Minimum Security personnel enters the deposit in their log book. The log book has not been made available to the Minimum Security personnel on days that the appropriate Animal Shelter personnel are not there.</p> <p><u>Date Implemented:</u> On May 22, 2012, Minimum Security personnel began keeping a log of deposits taken to locations other than normal drop off location.</p> <p>On September 21, 2012, Minimum Security personnel began maintaining their own log of all deposits.</p> |