



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
2300 Bloomdale Road • Suite 3100
McKinney, Texas 75071
(972) 548-4731 • Metro (972) 424-1460
Fax (972) 548-4696

Date: January 29, 2013

To: Robert Hughes, CSCD Director
Terry Box, Collin County Sheriff

From: Jeff May, County Auditor 

Subject: Sheriff's Convicted Offender Reentry Effort FY11 Audit -- Final

An audit was conducted on the Sheriff's Convicted Offender Reentry Effort program (SCORE) as required by The Texas Department of Criminal Justice-Community Justice Assistance Division (TDCJ-CJAD). The audit is required by TDCJ-CJAD for vendors whose total funding from CSCD exceeds \$100,000 for the fiscal year.

The review covered the period of September 1, 2010 through August 31, 2011 and included a review of the SCORE program and related documents.

During the review, certain practices and procedures were identified that could be enhanced to strengthen internal controls and increase efficiencies. The review was not intended to be a comprehensive examination of every procedure, activity or control. Accordingly, the findings and recommendations presented in this report should not be considered as all-inclusive of areas where improvements may be needed.

CSCD Minimum Security and Sheriff Office personnel were extremely helpful and courteous in assisting with the annual review. An exit conference was held to discuss this report.

Please feel free to contact this office with any questions.

1. Report Summary

The annual audit for the SCORE program was conducted per the Texas Department of Justice and the CSCD Director's request. The period audited was from September 1, 2010 to August 31, 2011, which corresponds to the state fiscal year. The SCORE audit report is divided into six major sections:

- Report Summary
- Introduction
- Purpose and Scope
- Methodology
- Findings and Recommendations
- Attachments

The following areas related to the SCORE program were examined:

- Resident Capacity Rate
- Administrative Expenditure
- Invoices and Housing Days
- Transportation Vehicles
- Inmates' Case Files
- Licenses and Certifications
- State Guidelines

The purpose of the audit was to determine the key areas above were in compliance with the FY11 SCORE Contract Agreement and the Independent Audit Guidelines for CSCD Vendors. A summary of findings is listed below.

2. Introduction

The Collin County SCORE program is partially funded by the TDCJ-CJAD. The audit for the SCORE program was required under the Independent Audit Guidelines for TDCJ-CJAD. The guidelines require an audit if an agency receives over \$100,000 of funding in one year. The program was designed to partially fund the SCORE inmate housing. CSCD agreed to pay the sum of \$16,839.75 per month (\$202,077 annual payment) for FY11 for salaries and fringe benefits for employment of three detention officers assigned to the S.C.O.R.E program and Restitution Center Program. Vendor invoices should be presented to the Department by the 10th day of each month. The SCORE contract is renewable annually and must be approved by Commissioners Court.

3. Purpose and Scope

The audit was limited to certain areas addressed in the SCORE contract for FY11 and to the TDCJ-CJAD audit scope and guidelines. The purpose of this annual audit is to examine the aforementioned key areas in the SCORE program to determine if Collin County complied with the SCORE contract for FY11, as well as the Jail Standards and Independent Audit Guidelines for a CSCD Vendor.

4. Methodology

- Calculated actual capacity rate against required 90% capacity rate set by the State and compared annual contract cost rate per resident with annual actual cost rate per resident.
- Compared actual expenditure to actual invoice paid expenditure.
- Collected 12-months invoices and resident listings for FY11 and analyzed the data in terms of amounts, billing dates, due dates and resident numbers and compared the actual invoices to payments.
- Verified case files for supporting documents.
- Reviewed current certifications for the program staff.

5. Findings and Recommendations

Billing Statements and Resident Lists

Objectives:

- To review the billing statements to CSCD for the SCORE Housing Inmate Cost and ensure the invoices were accurate in terms of the number of residents, the amounts, and the billing dates.
- To verify billing dates complied with the FY11 contract due date by the 10th day of each month.
- To verify the Resident Lists attached with the invoices.

Procedures:

- Verified Resident Lists generated by Minimum Security.
- Verified monthly Resident Lists against the billing statements to ensure both documents match.
- Verified statements for billing correct months of residence.
- Verified billing dates complying with the contract due date.

Finding: None

Recommendations: None

Response: Not required.

Revenue and Expenditure

Objective:

To verify if expenditures and the revenue billed to fund the SCORE program comply with the contract.

Procedures:

The total expenditures for salary and benefit were verified against the amounts billed to the contract.

Findings:

The total expenditure related to the SCORE program in FY11 was \$10,058.32 more than the revenue received to fund the SCORE program.

Billed and Received	Cost Incurred	Variance
\$193,675.75	\$203,734.07	(\$10,058.32)

There are two items that make up this variance:

- The total costs incurred of \$203,734 exceeded the contract limit of \$202,077. This is a difference of \$1,657.
- The total billed to the grant was \$193,676. However, the costs allowed totaled \$202,077. This is a variance of \$8,401.

The cost above contract of \$1,657 and the billing below amount allowed by the contract of \$8,401 makes up the \$10,058 variance.

Recommendations:

The total actual amount paid to employees for salaries and fringe benefits, including longevity, less any overtime (as that is not included in the contract) should be billed based on the actual amounts incurred by the County to the extent allowable in the contract.

Response:

We have been in contact with the Budget Office and they have advised us the variance is contained in two areas:

1. Officer Overtime
2. Longevity Pay

Transportation Vehicles

Objective:

To verify that all vehicles for transporting the SCORE inmates were documented on the FY11 SCORE Contract Agreement.

Procedure:

Identify the vehicles listed on the SCORE contract at Minimum Security.

Findings:

No exceptions were found

Recommendation:

None at the time of audit

Response:

Not required

Inmates' Case Files

Objective:

To verify that files of participants in the SCORE program contain the required supporting documents.

Procedure:

SCORE inmates' case files were randomly selected and reviewed Court Order, PSI, Criminal History, Supervision Plan, Cognitive Programming, Educational Programming, and Offense Report.

Finding:

No exceptions were found.

Recommendation:

None at the time of audit

Response:

None required.

Licenses and Certifications

Objective:

To verify that all SCORE program staff maintained the required licenses and certifications per the contract.

Procedure:

Training records of employees assigned to SCORE program were reviewed.

Finding:

No exceptions found.

Recommendation:

None at the time of audit

Response:

None Required.

State Guidelines

Objective:

To verify Jail Standards and related documents

Finding:

No exceptions were found.

Recommendation:

None at the time of audit

Response:

None Required.