



Date: December 31, 2018

To: Kim Yoon, CSCD Director
James Skinner, Collin County Sheriff

From: Jeff May, County Auditor

Subject: Sheriff's Convicted Offender Reentry Effort FY17 Audit - Final

An examination of the Sheriff's Convicted Offender Reentry Effort program (SCORE) was conducted 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.

This review covered the period between September 1, 2016 and August 31, 2017. The audit procedures included a review of the SCORE program and related documents.

During the review, we did not identify any substantive reportable problems with the financial controls within the audit period. This review was not intended to be a comprehensive examination of every procedure, activity, or control. Accordingly, the results of this report should not be considered all-inclusive of the areas where improvements may be needed.

Your Office personnel were extremely helpful and courteous in assisting with this review. Exit conferences were held with you on June 12th and 14th, 2018.

Please feel free to contact this office with any questions.

1. Report Summary

The annual audit of the SCORE program was conducted per the Texas Department of Justice and the CSCD Director's request. The period audited was from September 1, 2016 to August 31, 2017, 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
- Invoices and Housing Days
- Administrative Expenditure
- 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 FY17 SCORE Contract Agreement and the Independent Audit Guidelines for CSCD Vendors. A summary of the findings is listed below.

2. Introduction

The Collin County SCORE program is partially funded by the TDCJ-CJAD. The audit of the SCORE program is 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 for FY17 for salaries and fringe benefits for employment of three detention officers assigned to the S.C.O.R.E program and Restitution Center Program, that is, a total of \$202,077.00. 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 FY17 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 FY17, 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 FY17 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 that the invoices were accurate in terms of the number of residents amounts and the billing dates.
- To verify that billing dates complied with the FY17 contract due date by the 10th day of each month. To verify the Resident Lists attached with the invoices.

Procedures:

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

Finding: None

Recommendation: None

Response: Not required

Revenue

Objective:

- To determine if the amounts billed and received to fund the SCORE program matched the amount allowed per the contract.

Procedures:

- Verify the amounts billed and received with the amount documented in the contract.
 - Total allowed beds for residents per contract = 36
 - The department shall pay the sum of $\$16,839.75 \times 12 = \$202,077.00$ per month for salaries and fringe benefits for employment of three detention officers assigned to SCORE Program.
 - Actual residents (average per month) = $411 \text{ beds} / 12 \text{ months} = 34.25$
 - Total amount allowed per contract = $\$202,077.00$
 - The actual revenue billed = $\$201,565.52$

Finding: None

Recommendation: None

Response: Not required

Expenditure

Objective:

- To verify if expenditures match the amount allowed under the contract.

Procedures:

- Verify the amount under the contract allowed for expenditures to be $\$202,077.00$.
- Add up all the actual salary and benefit expenses from the account activity listing and deduct the overtime payment done for county jobs and the longevity payment.

- Subtract the actual expenditure for salary/benefit from the amount allowed under the SCORE contract.

Finding:

- The actual expenditure for FY17 was \$208,061.99 which was \$5,984.99 over the amount allowed under contract.

Recommendation:

- The actual expenditure should not exceed the amount allowed under contract.

Response:

I have communicated with the Sheriff's Office and both sides will make every effort to anticipate salary and fringe raises for the upcoming fiscal year and ensure that the contract amount is as close to the actual as possible.

Transportation Vehicles

Objective:

- To verify that all vehicles for transporting the SCORE inmates were documented on the FY17 SCORE Contract Agreement.

Procedure:

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

Finding: None

Recommendation: None

Response: Not required

Inmates' Case Files

Objective:

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

Procedure:

- Select randomly SCORE inmates' case files and review Court Order, Data Sheet, Criminal History, Supervision Plan, Medical Information, Progress Report and Court-ordered Community Service Restitution History.

Finding: None

Recommendation: None

Response: Not required

Licenses and Certifications

Objective:

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

Procedure:

- Review the training records of employees assigned to SCORE program.

Finding: None

Recommendation: None

Response: Not required

State Guidelines

Objective:

- To verify Jail Standards and related documents.

Procedure:

- Obtain and review the Jail Standards documentation.

Finding: None

Recommendation: None

Response: Not required