

CAMERON-WILLACY COUNTIES  
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD**

**BASIC SUPERVISION PROGRAM**

For the Year Ended August 31, 2014

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 2,106,746	\$ 2,106,746	\$ -
State Aid: SAFPF	22,602	22,602	-
Probation Fees	2,801,664	2,801,664	-
Payment by Program Participants	795,508	795,508	-
Interest Income	6,757	6,757	-
Other Revenue	84,761	84,761	-
Total Revenue	<u>5,818,038</u>	<u>5,818,038</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	4,958,126	4,958,126	-
Travel and Furnished Transportation	88,343	88,343	-
Contract Services for Offenders	42,825	42,825	-
Professional Fees	141,821	141,821	-
Supplies and Operating Expenditures	174,280	174,280	-
Facilities	-	-	-
Utilities	42,961	42,961	-
Equipment	102,167	102,167	-
Total Expenditures	<u>5,550,523</u>	<u>5,550,523</u>	<u>-</u>
<b>Excess of revenue over (under) expenditure</b>	267,515	267,515	-
<b>FUND BALANCE 9/1/2013</b>	1,821,923	1,821,923	-
Prior Period adjustment	148	148	-
Interfund Transfer In (Out)	(25,858)	(25,858)	-
Fund balance before refund to TDCJ-CJAD	2,063,728	2,063,728	-
Refund due to TDCJ-CJAD	(163,014)	(163,014)	-
<b>FUND BALANCE 8/31/2014</b>	<u>\$ 1,900,714</u>	<u>\$ 1,900,714</u>	<u>\$ -</u>

CAMERON-WILLACY COUNTIES  
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD**

**COMMUNITY CORRECTIONS PROGRAM  
SUBSTANCE ABUSE SPECIALIZED CASELOADS**

For the Year Ended August 31, 2014

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 106,837	\$ 106,837	\$ -
State Aid: SAFPF	-	-	-
Probation Fees	-	-	-
Payment by Program Participants	-	-	-
Interest Income	-	-	-
Other Revenue	-	-	-
Total Revenue	<u>106,837</u>	<u>106,837</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	104,253	104,253	-
Travel and Furnished Transportation	-	-	-
Contract Services for Offenders	-	-	-
Professional Fees	801	801	-
Supplies and Operating Expenditures	-	-	-
Facilities	-	-	-
Utilities	-	-	-
Equipment	-	-	-
Total Expenditures	<u>105,054</u>	<u>105,054</u>	<u>-</u>
<b>Excess of revenue over (under) expenditure</b>	1,783	1,783	-
<b>FUND BALANCE 9/1/2013</b>	-	-	-
Prior Period adjustment	-	-	-
Interfund Transfer In (Out)	-	-	-
Fund balance before refund to TDCJ-CJAD	<u>1,783</u>	<u>1,783</u>	<u>-</u>
Refund due to TDCJ-CJAD	-	-	-
<b>FUND BALANCE 8/31/2014</b>	<u>\$ 1,783</u>	<u>\$ 1,783</u>	<u>\$ -</u>

CAMERON-WILLACY COUNTIES  
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD**

**COMMUNITY CORRECTIONS PROGRAM  
PRE-SENTENCE INVESTIGATION PROGRAM**

For the Year Ended August 31, 2014

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 606,137	\$ 606,137	\$ -
State Aid: SAFPF	-	-	-
Probation Fees	-	-	-
Payment by Program Participants	-	-	-
Interest Income	-	-	-
Other Revenue	-	-	-
Total Revenue	<u>606,137</u>	<u>606,137</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	599,079	599,079	-
Travel and Furnished Transportation	-	-	-
Contract Services for Offenders	-	-	-
Professional Fees	4,546	4,546	-
Supplies and Operating Expenditures	-	-	-
Facilities	-	-	-
Utilities	-	-	-
Equipment	-	-	-
Total Expenditures	<u>603,625</u>	<u>603,625</u>	<u>-</u>
<b>Excess of revenue over (under) expenditure</b>	2,512	2,512	-
<b>FUND BALANCE 9/1/2013</b>	-	-	-
Prior Period adjustment	-	-	-
Interfund Transfer In (Out)	-	-	-
Fund balance before refund to TDCJ-CJAD	<u>2,512</u>	<u>2,512</u>	<u>-</u>
Refund due to TDCJ-CJAD	-	-	-
<b>FUND BALANCE 8/31/2014</b>	<u><u>\$ 2,512</u></u>	<u><u>\$ 2,512</u></u>	<u><u>\$ -</u></u>



CAMERON-WILLACY COUNTIES  
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD**

**DIVERSION TARGET PROGRAM  
SURVEILLANCE PROBATION PROGRAM**

For the Year Ended August 31, 2014

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 89,067	\$ 89,067	\$ -
State Aid: SAFPF	-	-	-
Probation Fees	-	-	-
Payment by Program Participants	-	-	-
Interest Income	-	-	-
Other Revenue	-	-	-
Total Revenue	<u>89,067</u>	<u>89,067</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	90,782	90,782	-
Travel and Furnished Transportation	818	818	-
Contract Services for Offenders	-	-	-
Professional Fees	668	668	-
Supplies and Operating Expenditures	-	-	-
Facilities	-	-	-
Utilities	-	-	-
Equipment	-	-	-
Total Expenditures	<u>92,268</u>	<u>92,268</u>	<u>-</u>
<b>Excess of revenue over (under) expenditure</b>	(3,201)	(3,201)	-
<b>FUND BALANCE 9/1/2013</b>	-	-	-
Prior Period adjustment	-	-	-
Interfund Transfer In (Out)	3,201	3,201	-
Fund balance before refund to TDCJ-CJAD	-	-	-
Refund due to TDCJ-CJAD	-	-	-
<b>FUND BALANCE 8/31/2014</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CAMERON-WILLACY COUNTIES  
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD**

**COMMUNITY CORRECTIONS PROGRAM  
COMMUNITY SERVICE RESTITUTION PROGRAM**

For the Year Ended August 31, 2014

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 41,120	\$ 41,120	\$ -
State Aid: SAFPF	-	-	-
Probation Fees	-	-	-
Payment by Program Participants	-	-	-
Interest Income	-	-	-
Other Revenue	-	-	-
Total Revenue	<u>41,120</u>	<u>41,120</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	40,317	40,317	-
Travel and Furnished Transportation	-	-	-
Contract Services for Offenders	-	-	-
Professional Fees	308	308	-
Supplies and Operating Expenditures	-	-	-
Facilities	-	-	-
Utilities	-	-	-
Equipment	-	-	-
Total Expenditures	<u>40,625</u>	<u>40,625</u>	<u>-</u>
<b>Excess of revenue over (under) expenditure</b>	495	495	-
<b>FUND BALANCE 9/1/2013</b>	-	-	-
Prior Period adjustment	-	-	-
Interfund Transfer In (Out)	-	-	-
Fund balance before refund to TDCJ-CJAD	<u>495</u>	<u>495</u>	<u>-</u>
Refund due to TDCJ-CJAD	-	-	-
<b>FUND BALANCE 8/31/2014</b>	<u>\$ 495</u>	<u>\$ 495</u>	<u>\$ -</u>

CAMERON-WILLACY COUNTIES  
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD**

**DIVERSION TARGET PROGRAM  
COURT RESIDENTIAL TREATMENT CENTER**

For the Year Ended August 31, 2014

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 1,354,770	\$ 1,354,770	\$ -
State Aid: SAFPF	-	-	-
Probation Fees	-	-	-
Payment by Program Participants	-	-	-
Interest Income	-	-	-
Other Revenue	7,115	7,115	-
Total Revenue	<u>1,361,885</u>	<u>1,361,885</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	906,127	906,127	-
Travel and Furnished Transportation	89,706	89,706	-
Contract Services for Offenders	2,975	2,975	-
Professional Fees	14,035	14,035	-
Supplies and Operating Expenditures	126,162	126,162	-
Facilities	34,250	34,250	-
Utilities	49,349	49,349	-
Equipment	50,566	50,566	-
Total Expenditures	<u>1,273,170</u>	<u>1,273,170</u>	<u>-</u>
<b>Excess of revenue over (under) expenditure</b>	88,715	88,715	-
<b>FUND BALANCE 9/1/2013</b>	-	-	-
Prior Period adjustment	-	-	-
Interfund Transfer In (Out)	-	-	-
Fund balance before refund to TDCJ-CJAD	<u>88,715</u>	<u>88,715</u>	<u>-</u>
Refund due to TDCJ-CJAD	-	-	-
<b>FUND BALANCE 8/31/2014</b>	<u><u>\$ 88,715</u></u>	<u><u>\$ 88,715</u></u>	<u><u>\$ -</u></u>



CAMERON-WILLACY COUNTIES  
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD**

**DIVERSION TARGET PROGRAM  
MENTALLY IMPAIRED CASELOAD PROGRAM**

For the Year Ended August 31, 2014

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 96,278	\$ 96,278	\$ -
State Aid: SAFPF	-	-	-
Probation Fees	-	-	-
Payment by Program Participants	-	-	-
Interest Income	-	-	-
Other Revenue	-	-	-
Total Revenue	<u>96,278</u>	<u>96,278</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	95,259	95,259	-
Travel and Furnished Transportation	823	823	-
Contract Services for Offenders	-	-	-
Professional Fees	722	722	-
Supplies and Operating Expenditures	-	-	-
Facilities	-	-	-
Utilities	710	710	-
Equipment	-	-	-
Total Expenditures	<u>97,514</u>	<u>97,514</u>	<u>-</u>
<b>Excess of revenue over (under) expenditure</b>	(1,236)	(1,236)	-
<b>FUND BALANCE 9/1/2013</b>	-	-	-
Prior Period adjustment	-	-	-
Interfund Transfer In (Out)	1,236	1,236	-
Fund balance before refund to TDCJ-CJAD	-	-	-
Refund due to TDCJ-CJAD	-	-	-
<b>FUND BALANCE 8/31/2014</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CAMERON-WILLACY COUNTIES  
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD  
DIVERSION TARGET PROGRAM  
CRTC AFTERCARE CASELOAD**

For the Year Ended August 31, 2014

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 60,000	\$ 60,000	\$ -
State Aid: SAFPF	-	-	-
Probation Fees	-	-	-
Payment by Program Participants	-	-	-
Interest Income	-	-	-
Other Revenue	-	-	-
Total Revenue	<u>60,000</u>	<u>60,000</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	57,558	57,558	-
Travel and Furnished Transportation	866	866	-
Contract Services for Offenders	-	-	-
Professional Fees	450	450	-
Supplies and Operating Expenditures	-	-	-
Facilities	-	-	-
Utilities	-	-	-
Equipment	-	-	-
Total Expenditures	<u>58,874</u>	<u>58,874</u>	<u>-</u>
<b>Excess of revenue over (under) expenditure</b>	1,126	1,126	-
<b>FUND BALANCE 9/1/2013</b>	-	-	-
Prior Period adjustment	-	-	-
Interfund Transfer In (Out)	-	-	-
Fund balance before refund to TDCJ-CJAD	<u>1,126</u>	<u>1,126</u>	<u>-</u>
Refund due to TDCJ-CJAD	-	-	-
<b>FUND BALANCE 8/31/2014</b>	<u>\$ 1,126</u>	<u>\$ 1,126</u>	<u>\$ -</u>



CAMERON-WILLACY COUNTIES  
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD**

**TREATMENT ALTERNATIVE TO INCARCERATION PROGRAM**

For the Year Ended August 31, 2014

	Audit	Per CSCD Quarterly Report	Difference
<b>REVENUE</b>			
State Aid	\$ 44,055	\$ 44,055	\$ -
State Aid: SAFPF	-	-	-
Probation Fees	-	-	-
Payment by Program Participants	-	-	-
Interest Income	-	-	-
Other Revenue	-	-	-
Total Revenue	<u>44,055</u>	<u>44,055</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	65,146	65,146	-
Travel and Furnished Transportation	-	-	-
Contract Services for Offenders	-	-	-
Professional Fees	330	330	-
Supplies and Operating Expenditures	-	-	-
Facilities	-	-	-
Utilities	-	-	-
Equipment	-	-	-
Total Expenditures	<u>65,476</u>	<u>65,476</u>	<u>-</u>
<b>Excess of revenue over (under) expenditure</b>	(21,421)	(21,421)	-
<b>FUND BALANCE 9/1/2013</b>	-	-	-
Prior Period adjustment	-	-	-
Interfund Transfer In (Out)	21,421	21,421	-
Fund balance before refund to TDCJ-CJAD	-	-	-
Refund due to TDCJ-CJAD	-	-	-
<b>FUND BALANCE 8/31/2014</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Notes to Financial Statements.

## **COMPLIANCE SECTION**

This page intentionally left blank.



Independent Auditor's Report 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*

Cameron-Willacy Counties Community  
Supervision and Corrections Department  
Cameron-Willacy Counties, 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 Cameron-Willacy Counties Community Supervision and Corrections Department as of and for the year ended August 31, 2014, and the related notes to the financial statements, which collectively comprise Cameron-Willacy Counties Community Supervision and Corrections Department's basic financial statements, and have issued our report thereon dated February 11, 2015.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Cameron-Willacy Counties Community Supervision and Corrections Department's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Cameron-Willacy Counties Community Supervision and Corrections Department's internal control. Accordingly, we do not express an opinion on the effectiveness of Cameron-Willacy Counties Community Supervision and Corrections 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 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.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Cameron-Willacy Counties Community Supervision and Corrections 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 Cameron-Willacy Counties Community Supervision and Corrections 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, appearing to read "Long Chilton" followed by a stylized flourish.

Brownsville, Texas  
February 11, 2015



CAMERON-WILLACY COUNTIES  
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For the Year Ended August 31, 2014

Finding:

None reported.



CAMERON-WILLACY COUNTIES  
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Year Ended August 31, 2014

Finding:

None reported.

CAMERON-WILLACY COUNTIES  
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**FISCAL YEAR 2014 TDCJ-CJAD COMPLIANCE CHECKLIST**

August 31, 2014

Indicate whether these compliance requirements have been met by answering "Yes", "No" or "NA" (Not Applicable):

<u>Yes</u>	<u>No</u>	<u>N/A</u>	
<u>X</u>	<u>      </u>	<u>      </u>	Is separate accountability maintained for TDCJ-CJAD funds; i.e., fund accounting? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	<u>      </u>	<u>      </u>	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? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	<u>      </u>	<u>      </u>	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, Standard and Special Grant Conditions, and applicable laws? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	<u>      </u>	<u>      </u>	Are proper cutoff procedures observed at the end of each fiscal period? The cutoff date for revenues recognition and expenditures payments of FY 2013 is October 31, 2014.
<u>X</u>	<u>      </u>	<u>      </u>	Is the modified accrual basis of accounting used in preparing the fourth quarter reports for submission to TDCJ-CJAD? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>      </u>	<u>X</u>	<u>      </u>	Are TDCJ-CJAD funds used to pay judges' salaries (unless specifically approved by TDCJ-CJAD in a Program Budget; i.e., DWI Courts), community justice council members' salaries, or other court-related expenses? If any of these salaries are paid, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	<u>      </u>	<u>      </u>	Are expenditures and revenues supported by adequate documentation? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	<u>      </u>	<u>      </u>	Are all employees with access to funds covered by a surety bond? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

CAMERON-WILLACY COUNTIES  
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**FISCAL YEAR 2014 TDCJ-CJAD COMPLIANCE CHECKLIST**

August 31, 2014

Indicate whether these compliance requirements have been met by answering "Yes", "No" or "NA" (Not Applicable):

Yes    No    N/A

  X                          Are Victim Restitution Funds accounted for in accordance with Vernon's Texas Codes Annotated Government Code, Section 76.013, and are unclaimed funds tracked for the required five-year period prior to sending to the State Comptroller? (FMM Page 28) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

  X                          Have TDCJ-CJAD policies regarding contracts with vendors been followed, which includes maintaining a Contract Monitoring Plan (policy) to monitor vendor payments and compliance with contracts? (CMM and Pages 10-11 of these Guidelines) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

  X                          Does the CSCD have a policy regarding eligibility for employee salary merit increases, if merit or one-time increases are given? (FMM Page 46) If such increases are given without a written policy, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

                      X      If the CSCD allows offenders to pay a fee or donate goods to a local food bank in lieu of performing community service restitution (CSR) work hours, does the CSCD have a written CSR Policy stating this fact? (TDCJ-CJAD Policy Statement No. CJAD-PS-08) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

  X                          Are petty cash funds authorized by the county auditor or fiscal officer? (FMM, Pages 7-8, 20 and 34) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

  X                          Are petty cash funds used only for specific purposes for allowable items as listed in the Financial Management Manual for TDCJ-CJAD Funding and expended only for emergency situations authorized by a written policy and approved by the CSCD director? (FMM, Pages 7-8, 20 and 34) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.



CAMERON-WILLACY COUNTIES  
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**FISCAL YEAR 2014 TDCJ-CJAD COMPLIANCE CHECKLIST**

August 31, 2014

Indicate whether these compliance requirements have been met by answering "Yes", "No" or "NA" (Not Applicable):

Yes    No    N/A

Are Personal Bond, Surety Bond, Bail and Certain Other Supervision expenses relating to CSCD employees supervising these cases paid from the administrative fees set in Article 76.015(c) of the Government Code, as amended; i.e., salaries, fringe benefits, travel, supplies, equipment, etc., paid from these fees? Are these expenses not being paid from state funds, including local fee collections, which are in the TDCJ-CJAD budgets? If a CSCD employee (or more than one employee whose cumulative time is not over 10% of one full-time equivalent position) spends no more than 10% of his/her time on the Bond/Other Supervision Program activities, separation of expenses is considered immaterial and is not required. However, all revenue generated from bond supervision fees must be accounted for separately in a local budget. Is this being properly captured? (FMM Pages 20-21 and TDCJ-CJAD Policy Statement No. CJAD-PS-09) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

                            X

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. Was cash matching properly authorized, budgeted, and expended? (FMM Pages 21-22) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

                            X

The Texas Code of Criminal Procedure, Article 42.12, Section 19 (e) requires as a condition of probation that certain sex offenders pay \$5.00 per month per convicted offense during the period of supervision. These fees are in addition to court costs or any other fee imposed on the offender as court ordered. Are these fees collected and accounted for by the CSCD and remitted to the State Comptroller? (FMM Page 27) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

X                            

Article 42.12, Section 11 (a) (18), Code of Criminal Procedure authorizes the court to order a defendant, as a condition of community supervision, to reimburse the Crime Victims' Compensation Fund for any amounts paid from that fund to a victim of the defendant's offense or, if no reimbursement is required, make one payment to the fund in an amount not to exceed \$50 if the offense is a misdemeanor or not to exceed \$100 if the offense is a felony. If these fees were collected, were they remitted to the State Comptroller in compliance with the timelines outlined by the State Comptroller's Office? (FMM Pages 28-29) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

X

CAMERON-WILLACY COUNTIES  
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**FISCAL YEAR 2014 TDCJ-CJAD COMPLIANCE CHECKLIST**

August 31, 2014

Indicate whether these compliance requirements have been met by answering "Yes", "No" or "NA" (Not Applicable):

Yes   No   N/A

  X                       Were pretrial intervention fees properly collected and accounted for as payments by Program Participants? (FMM Pages 28-29, Government Code, Section 76.015 (c), Texas Code of Criminal Procedure, Article 102.012) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

  X                       Is there proper identification on motor vehicles that are issued exempt license plates? (FMM Pages 29-30, Transportation Code, Chapter 721) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

  X                       Is the transactions' administrative fee, if collected, accounted for on a consistent basis? (FMM Page 30) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

                    X     If there were negative fund balances in programs at fiscal year end, were they covered by interfund transfers as described in the Financial Management Manual? (FMM Pages 33-34) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

  X                       Do action plans exist for all significant findings from previous audits, and are action plans current? (Chapter 4, Item 4.05, Government Auditing Standards) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.