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# FISCAL YEAR 2024 ANNUAL AUDIT PLAN

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Texas Board of Criminal Justice  
Internal Audit Division

August 25, 2023

**Chris Cirrito, CIA, CFE, CGAP**  
**Renee Russell, CIA, CGAP**  
**Kristy Bailey, CIA, CGAP**  
**Charlotte Jeffcoat, CIA, CGAP**  
**Cheryl Foreman, JD, CIA, CRMA**

**Chief Audit Executive**  
**Deputy Chief Audit Executive**  
**Director of Support Services**  
**Director of Audit Services**  
**Audit Manager**

<b>PROJECT NUMBER</b>	<b>DIVISION</b>	<b>PROJECT TITLE</b>	<b>OBJECTIVE</b>
2401	<i>Information Technology</i>	<b>Corrections Information Technology System Consultation</b>	<b>To provide advice regarding risks and internal controls during efforts to implement the Corrections Information Technology System.</b>
2402	<i>Health Services</i>	<b>A Joint Audit on Mental Health Assessments</b>	<b>To evaluate the effectiveness of processes to ensure mental health assessments occur as required and treatments prescribed by the provider are delivered to the inmate.</b>
2403	<i>Business and Finance</i>	<b>Commissary Operations – Supply Chain</b>	<b>To evaluate the effectiveness of processes to compensate for supply chain disruptions.</b>
2404	<i>Business and Finance</i>	<b>Travel Services</b>	<b>To evaluate the efficiency of processing travel reimbursement requests.</b>
2405	<i>Training and Leader Development</i>	<b>Correctional Officer Hiring</b>	<b>To evaluate the efficiency of the correctional officer hiring process.</b>
2406	<i>Office of the Independent Ombudsman</i>	<b>Office of the Independent Ombudsman Investigations</b>	<b>To evaluate the efficiency of investigations conducted by the Office of the Independent Ombudsman.</b>
2407	<i>Business and Finance &amp; Windham School District</i>	<b>Public Funds Investments</b>	<b>To determine compliance with the Public Funds Investment Act.</b>
2408	<i>Reentry and Integration</i>	<b>Inmate Identification Documents</b>	<b>To evaluate the effectiveness of processes to provide inmates applicable reentry related documents.</b>
2409	<i>Executive Administrative Services</i>	<b>Incident Reporting</b>	<b>To evaluate the efficiency of processes related to incident reporting.</b>

<b>PROJECT NUMBER</b>	<b>DIVISION</b>	<b>PROJECT TITLE</b>	<b>OBJECTIVE</b>
2410	<i>Victims Services</i>	<b>A Contracted Audit of Information Systems Security</b>	<b>To determine the effectiveness of procedures to safeguard victim information contained in the Integrated Victim Services System.</b>
2411	<i>Various Divisions</i>	<b>Emerging Risks</b>	<b>In an effort to be responsive to ever changing risk, we have set aside hours to conduct audits of topics within the Texas Department of Criminal Justice, the Windham School District, and/or the Board of Pardons and Paroles, as needed.</b>
2412	<i>Internal Audit</i>	<b>Walk Throughs</b>	<b>To assist in the development of future audit plans by increasing our knowledge of unaudited areas of the agency.</b>
2413	<i>Internal Audit</i>	<b>Action Plan Follow Up and Tracking</b>	<b>To determine the status of implementation for audit recommendations.</b>