



FISCAL YEAR 2025 MODIFIED ANNUAL AUDIT PLAN

Texas Board of Criminal Justice
Office of the Independent Auditor

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PROJECT NUMBER	DIVISION	PROJECT TITLE	OBJECTIVE
2501	<i>Correctional Institutions Division</i>	Security Staff Deployment	To evaluate whether available correctional staff are deployed in a manner that optimizes efficiency while ensuring institutional safety and security.
2502	<i>Correctional Institutions Division</i>	Inmate Custody	To provide non-audit advisory services regarding whether inmate custody levels are appropriately assigned.
2503	<i>Human Resources Division</i>	Employment Related Complaints	Removed from plan due to significant operational changes impacting the audit objective.
2504	<i>Information Technology Division</i>	Inmate Communication Contracts	To evaluate vendor compliance with contracts related to inmate communications.
2505	<i>Correctional Institutions Division</i>	Inmate Behavior Management	To evaluate the effectiveness of processes to manage inmate behavior.
2506	<i>Parole Division</i>	Super Intensive Supervision Program and Electronic Monitoring Program	To determine whether the SISP ensures compliance with conditions of supervision and determine the status of implementation of recommendations made in the State Auditor's Office fiscal year 2023 audit of the Electronic Monitoring Program.
2507	<i>Windham School District</i>	Career and Technical Education Tool Control	To determine whether Windham School District tools are adequately controlled.
2508	<i>Business and Finance Division</i>	Purchasing	Changed to non-audit advisory service due to pending implementation of CAPPs.

PROJECT NUMBER	DIVISION	PROJECT TITLE	OBJECTIVE
2509	<i>Manufacturing, Agribusiness and Logistics Division</i>	Texas Correctional Industries	Project canceled in planning to allow for reassignment of resources to higher risk areas. May be reconsidered in future audit plans.
2510	<i>Reentry and Integration Division</i>	Inmate Identification Documents	To evaluate the effectiveness of processes to provide inmates applicable reentry related documents.
2511	<i>Windham School District</i>	Information Systems Security	To determine compliance with Texas Administrative Code Section 202.
2512	<i>Internal Audit</i>	Self-Study	To assist the Peer Review team in their planning activities related to evaluating the Internal Audit Division's operations.
2513	<i>Various Divisions</i>	Emerging Risks	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.
2514	<i>Internal Audit</i>	Walk Throughs	To assist in the development of future audit plans by increasing our knowledge of unaudited areas of the agency.
2515	<i>Internal Audit</i>	Action Plan Follow Up and Tracking	To determine the status of implementation for audit recommendations.