FISCAL YEAR 2026 ANNUAL AUDIT PLAN

Texas Board of Criminal Justice
Office of the Independent Auditor

August 19, 2025

Chris Cirrito, CIA, CFE, CGAP	**Chief Audit Executive**
Renee Russell, CIA, CGAP	**Deputy Chief Audit Executive**
Charlotte Jeffcoat, CIA, CGAP	**Director of Audit Services**
Kristy Bailey, CIA, CGAP	**Director of Support Services**
Cheryl Foreman, JD, CIA, CRMA	**Audit Manager**
Tyler Cook, CIA, CRMA, CFE	**Audit Manager**

PROJECT NUMBER	DIVISION	PROJECT TITLE	OBJECTIVE
FULL SCOPE PROJECTS			
2601	*Business and Finance Division & Windham School District*	**Public Funds Investments**	**To determine compliance with the Public Funds Investment Act.**
2602	*Correctional Institutions Division*	**Inmate Behavior Management**	**To evaluate the effectiveness of processes to manage inmate behavior.**
2603	*Correctional Institutions Division*	**Security Staff Deployment**	**To evaluate whether available correctional staff are deployed in a manner that optimizes efficiency while ensuring institutional safety and security.**
2604	*Information Technology Division*	**Limited Scope Audit of Access Controls**	**To determine the status of TDCJ's efforts to improve controls related to systems access.**
2605	*Various Divisions*	**Emerging Risks**	**We have set aside time 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.**
FOLLOW-UP PROJECTS			
2606	*Rehabilitation and Reentry Division*	**A Follow-Up of Employment Services**	**To determine the status of implementation for recommendations made in Audit 2204.**
2607	*Office of the Inspector General*	**A Follow-Up of Criminal Case Disposition**	**To determine the status of implementation for recommendations made in Audit 2307.**
2608	*PREA Ombudsman & Administrative Review and Risk Management Division*	**A Follow-Up of Investigation of Sexual Assault Allegations**	**To determine the status of implementation for recommendations made in Audit 2309.**

Project Number	Division	Project Title	Objective
2609	*Board of Pardons and Paroles*	**A Follow-Up of Case Summaries**	**To determine the status of implementation for recommendations made in Audit 2310.**
2610	*Health Services Division*	**A Follow-Up of Mental Health Assessments**	**To determine the status of implementation for recommendations made in Audit 2402.**
2611	*Office of the Independent Ombudsman*	**A Follow-Up of Office of the Independent Ombudsman**	**To determine the status of implementation for recommendations made in Audit 2406.**
2612	*Correctional Institutions Division*	**A Follow-Up of Recommendations related to CID Culture**	**To determine the status of implementation for recommendations made in Audit 2104.**
2613	*Classification and Inmate Transportation Division*	**A Follow-Up of State Ready**	**To determine the status of implementation for recommendations made in Audit 2411-01.**
NON-AUDIT SERVICES			
2614	*Office of the Independent Auditor*	**Continuous Monitoring**	**To expand the use of technology and enhance efficiency of audit coverage.**
2615	*Information Technology Division*	**Corrections Information Technology System Consultation**	**To provide advisory services during agency efforts to complete the Corrections Information Technology System.**
2616	*Business and Finance Division*	**Centralized Accounting and Payroll Personnel System**	**To provide advisory services during agency implementation of the Centralized Accounting and Payroll Personnel System.**
2617	*Classification and Inmate Transportation Division*	**Inmate Custody Consultation**	**To provide advisory services regarding the agency's initiative to evaluate and revise inmate classification and custody levels.**
2618	*Office of the Independent Auditor*	**TeamMate Reconfiguration**	**To fully leverage the capabilities of the OIA's audit management system.**

PROJECT NUMBER	DIVISION	PROJECT TITLE	OBJECTIVE
2619	*Office of the Independent Auditor*	**Risk Assessment Reconfiguration and Assurance Mapping**	**To align the OIA's annual risk assessment with agency organizational changes and ensure compliance with Global Auditing Standards related to assurance mapping.**
2620	*Office of the Independent Auditor*	**Walk Throughs**	**To assist in the development of future audit plans by increasing our knowledge of unaudited areas of the agency.**
2621	*Office of the Independent Auditor*	**Action Plan Tracking**	**To monitor the status of implementation of recommendations made in prior audits.**