

Pecos County Judicial District – Community Supervision and Corrections Department

Financial and Compliance Reports
For the Fiscal Year Ended August 31, 2024

**Pecos County Judicial District – Community
Supervision and Corrections Department**
Financial and Compliance Reports
For the Fiscal Year Ended August 31, 2024
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Financial Section

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Independent Auditor's Report

The Honorable Judicial District
Board of Judges
Pecos County Judicial District – Community
Supervision and Corrections Department
Fort Stockton, Texas

Report on the Audit of the Financial Statements

Opinion

We have audited the combined, combining and individual financial statements of the Pecos County Community Supervision and Corrections Department (the CSCD), as of and for the year ended August 31, 2024, and the related financial statements of activities for the year then ended, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

In our opinion, the accompanying combined financial statements present fairly, in all material respects, the respective financial position of the CSCD as of August 31, 2024, and the respective changes in financial position for the year then ended, in accordance with the financial reporting provisions of the Texas Department of Criminal Justice – Community Justice Assistance Division (TDCJ-CJAD) as described in Note 1.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the CSCD and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter — Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the basis of the financial reporting provisions of the TDCJ-CJAD, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the TDCJ-CJAD. The effect on the financial statements of the variances between this basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. Our opinion is not modified with respect to that matter.

Emphasis of Matter — Reporting Entity

As discussed in Note 1, the financial statements present the financial position and results of operations of the CSCD only and are not intended to present fairly the financial position of Pecos County, Texas (the County) and the results of its operations in conformity with accounting principles generally accepted in the United States of America.

Responsibilities of Management for the Financial Statements

CSCD's management is responsible for the preparation and fair presentation of these financial statements in accordance with the provisions of the Texas Department of Criminal Justice – Community Justice Assistance Division (TDCJ-CJAD); this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the CSCD's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the CSCD's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the CSCD's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise CSCD's basic financial statements. The Schedule of Differences between Audit Report and PCJD-CSCD Reports are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Differences between Audit Report and PCJD-CSCD Reports are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Restriction on Use

Our report is intended solely for the information and use of management of the CSCD, others within the County, and TDCJ-CJAD and is not intended to be and should not be used by anyone other than these specified parties.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 2025, on our consideration of CSCD's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CSCD's internal control over financial reporting and compliance.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Austin, Texas
February 28, 2025

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Combined Financial Statements

**Pecos County Judicial District – Community
Supervision and Corrections Department**
Combined Statement of Financial Position - Regulatory Basis
August 31, 2024

	Basic Supervision	Community Corrections	Diversion Programs	Total
ASSETS				
Cash and investments	\$ 295,013	\$ 1,239	\$ 67,983	\$ 364,235
Community supervision fees receivable	36,460	-	-	36,460
Total assets	<u>\$ 331,473</u>	<u>\$ 1,239</u>	<u>\$ 67,983</u>	<u>\$ 400,695</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ 10,094	\$ 846	\$ 5,506	\$ 16,446
Total liabilities	10,094	846	5,506	16,446
FUND BALANCE	<u>321,379</u>	<u>393</u>	<u>62,477</u>	<u>384,249</u>
Total fund balance	<u>321,379</u>	<u>393</u>	<u>62,477</u>	<u>384,249</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 331,473</u>	<u>\$ 1,239</u>	<u>\$ 67,983</u>	<u>\$ 400,695</u>

The Notes to the Financial Statements are an integral part of this statement.

**Pecos County Judicial District – Community
Supervision and Corrections Department**

Combined Statement of Revenues, Expenditures and Changes
in Fund Balance – Regulatory Basis
For the Fiscal Year Ended August 31, 2024

	Basic Supervision	Community Corrections	Diversion Programs	Total
REVENUES				
State aid	\$ 333,432	\$ 80,996	\$ 350,679	\$ 765,107
Total state aid not included in SAFPF	333,432	80,996	350,679	765,107
State aid - SAFPF	116	-	-	116
Community supervision fees	407,096	-	-	407,096
Payments by program participants	56,519	-	-	56,519
Interest income	17,349	-	-	17,349
Total revenue	814,512	80,996	350,679	1,246,187
EXPENDITURES				
Salaries and fringe benefits	642,998	77,729	275,329	996,056
Travel and furnished transportation	13,509	-	12,590	26,099
Contract services	-	-	1,318	1,318
Professional fees	32,365	-	1,200	33,565
Supplies and operating expenses	8,508	4,184	320	13,012
Utilities	6,086	-	-	6,086
Equipment	5,851	-	-	5,851
Total expenditures	709,317	81,913	290,757	1,081,987
Excess of revenue over (under) expenditures	105,195	(917)	59,922	164,200
OTHER FINANCING SOURCES (USES)				
Transfer in	-	1,310	2,555	3,865
Transfer (out)	(3,865)	-	-	(3,865)
Total other financing sources (uses)	(3,865)	1,310	2,555	-
FUND BALANCE, September 1, 2023	224,159	-	-	224,159
Prior year refund	(4,110)	-	-	(4,110)
FUND BALANCE, August 31, 2024	<u>\$ 321,379</u>	<u>\$ 393</u>	<u>\$ 62,477</u>	<u>\$ 384,249</u>

The Notes to the Financial Statements are an integral part of this statement.

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Combining Financial Statements

**Pecos County Judicial District – Community
Supervision and Corrections Department**

Combining Statement of Revenues, Expenditures and Changes in
Fund Balance – All Community Corrections Programs – Regulatory Basis
For the Fiscal Year Ended August 31, 2024

	Sex Offender Counseling Services	Ancillary Service Program	Total
REVENUES			
State aid	\$ 40,498	\$ 40,498	\$ 80,996
Total state aid	40,498	40,498	80,996
Total revenue	40,498	40,498	80,996
EXPENDITURES			
Salaries and fringe benefits	40,109	37,620	77,729
Supplies and operating expenses	-	4,184	4,184
Total expenditures	40,109	41,804	81,913
Excess (deficiency) of revenue over(under) expenditures	389	(1,306)	(917)
OTHER FINANCING SOURCES			
Transfer in	-	1,310	1,310
Total other financing sources	-	1,310	1,310
FUND BALANCE, September 1, 2023	-	-	-
FUND BALANCE, August 31, 2024	<u>\$ 389</u>	<u>\$ 4</u>	<u>\$ 393</u>

The Notes to the Financial Statements are an integral part of this statement.

**Pecos County Judicial District – Community
Supervision and Corrections Department**

Combining Statement of Revenues, Expenditures and Changes in
Fund Balance – All Diversion Programs – Regulatory Basis
For the Fiscal Year Ended August 31, 2024

	Intensive Supervision Probation	Substance Abuse Counseling	Pretrial Diversion Program	Total
REVENUES				
State aid	\$ 201,737	\$ 119,057	\$ 29,885	\$ 350,679
Total state aid	201,737	119,057	29,885	350,679
Total revenue	201,737	119,057	29,885	350,679
EXPENDITURES				
Salaries and fringe benefits	199,349	47,148	28,832	275,329
Travel and furnished transportation	4,677	7,913	-	12,590
Contract services	-	-	1,318	1,318
Professional fees	-	1,200	-	1,200
Supplies and operating expenses	-	320	-	320
Total expenditures	204,026	56,581	30,150	290,757
Excess (deficiency) of revenue over (under) expenditures	(2,289)	62,476	(265)	59,922
OTHER FINANCING SOURCES				
Transfer in	2,289	-	266	2,555
Total other financing sources	2,289	-	266	2,555
FUND BALANCE, September 1, 2023	-	-	-	-
FUND BALANCE, August 31, 2024	\$ -	\$ 62,476	\$ 1	\$ 62,477

The Notes to the Financial Statements are an integral part of this statement.

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Individual Financial Statements

**Pecos County Judicial District – Community
Supervision and Corrections Department**

Individual Statement of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual – Regulatory Basis
Basic Supervision
For the Fiscal Year Ended August 31, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State aid	\$ 333,432	\$ 333,432	\$ -
Total state aid not included in SAFPF	333,432	333,432	-
State aid - SAFPF	500	116	(384)
Community supervision fees	362,000	407,096	45,096
Payment by program participants	53,600	56,519	2,919
Interest income	1,200	17,349	16,149
Other revenue	250	-	(250)
Total revenues	750,982	814,512	63,530
EXPENDITURES			
Salaries and fringe benefits	773,802	642,998	130,804
Travel and furnished transportation	32,600	13,509	19,091
Contract services	3,000	-	3,000
Professional fees	37,301	32,365	4,936
Supplies and operating expenses	98,763	8,508	90,255
Utilities	13,000	6,086	6,914
Equipment	8,700	5,851	2,849
Total expenditures	967,166	709,317	257,849
Excess of revenues over (under) expenditures	(216,184)	105,195	321,379
OTHER FINANCING USES			
Transfer (out)	(3,865)	(3,865)	-
Total other financing uses	(3,865)	(3,865)	-
FUND BALANCE, September 1, 2023	224,159	224,159	-
Prior year refund	-	(4,110)	4,110
FUND BALANCE, August 31, 2024	\$ 4,110	\$ 321,379	\$ 317,269

The Notes to the Financial Statements are an integral part of this statement.

**Pecos County Judicial District – Community
Supervision and Corrections Department**

Individual Statement of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual – Regulatory Basis
Community Correction Programs – Sex Offender Counseling Services
For the Fiscal Year Ended August 31, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State aid	\$ 40,497	\$ 40,498	\$ 1
Total revenues	40,497	40,498	1
EXPENDITURES			
Salaries and fringe benefits	40,110	40,109	1
Contract services probationers	387	-	387
Total expenditures	40,497	40,109	388
Excess of revenues over (under) expenditures	-	389	389
FUND BALANCE, September 1, 2023	-	-	-
FUND BALANCE, August 31, 2024	\$ -	\$ 389	\$ (389)

The Notes to the Financial Statements are an integral part of this statement.

**Pecos County Judicial District – Community
Supervision and Corrections Department**

Individual Statement of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual – Regulatory Basis
Community Correction Programs – Ancillary Services Program
For the Fiscal Year Ended August 31, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State aid	\$ 40,498	\$ 40,498	\$ -
Total state aid	40,498	40,498	-
Total revenues	40,498	40,498	-
EXPENDITURES			
Salaries and fringe benefits	37,622	37,620	2
Contract services probationers	4,186	4,184	2
Total expenditures	41,808	41,804	4
Excess (deficiency) of revenues over (under) expenditures	(1,310)	(1,306)	4
OTHER FINANCING SOURCES			
Transfer in	1,310	1,310	-
Total other financing sources	1,310	1,310	-
FUND BALANCE, September 1, 2023	-	-	-
FUND BALANCE, August 31, 2024	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 4</u>

The Notes to the Financial Statements are an integral part of this statement.

**Pecos County Judicial District – Community
Supervision and Corrections Department**

Individual Statement of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual – Regulatory Basis
Diversion Programs – Intensive Supervision Probation
For the Fiscal Year Ended August 31, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State aid	\$ 201,737	\$ 201,737	\$ -
Total state aid	201,737	201,737	-
Total revenues	201,737	201,737	-
EXPENDITURES			
Salaries and fringe benefits	199,349	199,349	-
Travel and furnished transportation	4,677	4,677	-
Total expenditures	204,026	204,026	-
Excess (deficiency) of expenditures over (under) revenue	(2,289)	(2,289)	-
OTHER FINANCING USES			
Transfer in	2,289	2,289	-
Total other financing uses	2,289	2,289	-
FUND BALANCE, September 1, 2023	-	-	-
FUND BALANCE, August 31, 2024	\$ -	\$ -	\$ -

The Notes to the Financial Statements are an integral part of this statement.

**Pecos County Judicial District – Community
Supervision and Corrections Department**
Individual Statement of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual – Regulatory Basis
Diversion Programs – Substance Abuse Counseling
For the Fiscal Year Ended August 31, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State aid	\$ 119,057	\$ 119,057	\$ -
Total state aid	119,057	119,057	-
Total revenues	119,057	119,057	-
EXPENDITURES			
Salaries and fringe benefits	95,099	47,148	47,951
Travel and furnished transportation	18,515	7,913	10,602
Professional fees	2,500	1,200	1,300
Supplies and operating expenses	2,943	320	2,623
Total expenditures	119,057	56,581	62,476
Excess (deficiency) of expenditures over (under) revenue	-	62,476	62,476
FUND BALANCE, September 1, 2023	-	-	-
FUND BALANCE, August 31, 2024	\$ -	\$ 62,476	\$ 62,476

The Notes to the Financial Statements are an integral part of this statement.

**Pecos County Judicial District – Community
Supervision and Corrections Department**

Individual Statement of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual – Regulatory Basis
Diversion Programs – Pretrial Diversion Program
For the Fiscal Year Ended August 31, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State aid	\$ 29,885	\$ 29,885	\$ -
Total state aid	29,885	29,885	-
Total revenues	29,885	29,885	-
EXPENDITURES			
Salaries and fringe benefits	28,833	28,832	1
Contract services	1,318	1,318	-
Total expenditures	30,151	30,150	1
Excess of expenditures over revenue	(266)	(265)	1
OTHER FINANCING USES			
Transfer in	266	266	-
Total other financing uses	266	266	-
FUND BALANCE, September 1, 2023	-	-	-
FUND BALANCE, August 31, 2024	\$ -	\$ 1	\$ 1

The Notes to the Financial Statements are an integral part of this statement.

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Pecos County Judicial District – Community Supervision and Corrections Department

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies

A. The Reporting Entity

The accompanying financial statements include the revenue of the Pecos County Judicial District – Community Supervision and Corrections Department (the PCJD-CSCD) related to the receipt of funds administered by the Community Justice Assistance Division of the Texas Department of Criminal Justice (TDCJ-CJAD) from state appropriations for the Basic Supervision Fund, Community Corrections Program Funds, Diversion Program Grant Funds, local fees collected for the use of the CSCD, and the expenditure of those funds.

The CSCD is a special purpose district of State government and was organized to provide certain adult probation services to judicial districts. Pecos County, Texas (the County) serves as the fiscal agent and the CSCD's funds are included in the County's annual financial statements.

B. Basis of Accounting

Since the CSCD receives funding from the State government, it must comply with the requirements of the State. Therefore, the financial statements were prepared using the basis of accounting prescribed by the TDCJ-CJAD, a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Basis of accounting refers to the time at which revenues and expenditures are recognized in the accounts and reported in the statements. The accounts of Pecos County CSCD are organized on the basis of fund accounting, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. Resources are allocated to and accounted for in a fund based upon the source of the funds and the purposes for which they may be spent and the means by which the spending activities are controlled for the specific activities in accordance with laws, regulations, or other restrictions. Revenues and expenditures are accounted for using either the cash basis of accounting or the modified accrual basis of accounting until the last quarter when the modified accrual basis of accounting must be used.

The modified accrual basis of accounting is followed in that revenues are recorded when susceptible to accrual; i.e., earned, measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues received by October 31 for financial activity performed by August 31, are considered available. Also, purchases for which the commitment has been established by August 31, are considered liabilities regardless of whether possession of these goods has been received by August 31, provided that the liability purchase is received and is paid by October 31. Exception to this method of accounting is the recording of refunds to the State as reductions of Fund Balance.

Funds of the Pecos County CSCD are grouped into the fiduciary fund type for the purpose of operations on the Pecos County, Texas accounting system. Fiduciary funds are accounts established for deposit and disbursement of funds which are not controlled through the Pecos County, Texas budget process and are held in purely a custodial capacity.

**Pecos County Judicial District – Community
Supervision and Corrections Department**

Notes to the Financial Statements

C. Budgets (Accounting and Legal Compliance)

Pursuant to Government Code, Section 76.004 and 76.002, the budgets governing the funding to the programs are prepared biennially, then approved by the district judges and the criminal court-at-law judges with jurisdiction over the CSCD and by the TDCJ-CJAD.

Only budget adjustment requests, at year-end, received by September 30 will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept budget adjustments after September 30 for the previous fiscal year. Only budget adjustments approved by TDCJ-CJAD should be referred to in performing the financial audit.

Note 2. Prior Period Adjustments

There were no instances of prior period adjustments in individual programs.

Note 3. Refunds

The following were the biennium refunds for the year ended August 31, 2023:

Basic Supervision	<u>\$ 4,110</u>
	<u><u>\$ 4,110</u></u>

Note 4. Budget Variances

There are no excess of expenditures over budgets in the individual programs as of August 31, 2024, that exceed 15% of the approved budget.

Note 5. Cash, Collections, Change Fund, Petty Cash and Investments

Collection or clearing accounts are trust funds and must be covered by pledged collateral to cover the estimated highest daily balance of funds operated in conjunction with or through the County depository by the CSCD. Collection accounts must be transferred to the CSCD account within the time frames listed in Local Government Code 113.022. All of the CSCD's funds must be in the county treasury and must be disbursed by the county treasurer (Government Code 509.011 (c) and Local Government Code 140.003 (f)).

Upon direction of the CSCD, the Pecos County Treasurer, in the capacity of the Pecos County investment officer, invests idle funds in certain investments in compliance with the Texas Public Funds Investment Act as amended in 2023 and, in conjunction with the Pecos County investment policy.

As of August 31, 2024, the fiscal officer had not authorized the use of petty cash, and as such, the balance of petty cash was \$0.

As of August 31, 2024, a change fund was not maintained.

As of August 31, 2024, employees who have access to public funds are covered by a surety bond.

**Pecos County Judicial District – Community
Supervision and Corrections Department**

Notes to the Financial Statements

**Note 6. Funds Collected by the CSCD from Sources other than TDCJ – CJAD which are
Required to be Reported on the TDCJ – CJAD Quarterly Financial Reports**

These collections are reported in the CJAD Quarterly Financial Reports as Community Supervision Fees (court ordered fees paid by probationers); Program Participant Fees (fees paid by probationers for court ordered substance abuse programs and counseling); Interest Income; and Other Revenues (income from concessions, insurance proceeds).

Source	Amount Received	Restrictions for Use	Expended in Accordance with Restriction
		42A.652 (a); FMM for TDCJ-CJAD Funding restrictions. / Government Code Section 76.015c; Article 76.015c; Administrative Fee	
Community supervision fees	\$ 407,096	FMM	Yes
Payments by program participants			Yes
Device Monitoring fee	\$ 910	Code of Criminal Procedure Article 102.072; FMM for TDCJ-CJAD Funding	Yes
Sassi Fee	\$ 574	Code of Criminal Procedure Article 102.072; FMM for TDCJ-CJAD Funding restrictions.	Yes
Pretrial	\$ 34,148	102.072; FMM for TDCJ-CJAD Funding restrictions.	Yes
Transfer Fee	\$ 18,996	Code of Criminal Procedure Article 102.072; FMM for TDCJ-CJAD Funding	Yes
Urinalysis	\$ 1,891	Code of Criminal Procedure Article 102.072; FMM for TDCJ-CJAD Funding	Yes
Total Payments by program participants	\$ 56,519	Government Code, Sec. 76.015; Sec. 19, Art. 42.12 Code of Criminal Procedures; FMM for TDCJ-CJAD Funding restrictions.	
Interest income	\$ 17,349	Financial Management Manual for TDCJ – CJAD funding restrictions	Yes

**Pecos County Judicial District – Community
Supervision and Corrections Department**

Notes to the Financial Statements

Note 7. Commitments and Contingencies

There were no commitments and contingencies as of August 31, 2024.

Note 8. Subsequent Events

The CSCD has evaluated subsequent events through February 28, 2025, which is the date the combined financial statements were available to be issued and determined that no events have occurred subsequent to August 31, 2024 that warrant additional disclosure.

Supplementary Information

Pecos County Judicial District – Community Supervision and Corrections Department

Schedule of Differences between

Audit Report and PCJD-CSCD Reports as Submitted to TDCJ-CJAD

For the Fiscal Year Ended August 31, 2024

	Basic Supervision			Community Corrections Program - Sex Offender Counseling Services		
	Quarterly Reports	Audited Financial Statements	Variance	Quarterly Reports	Audited Financial Statements	Variance
REVENUES						
State aid	\$ 333,432	\$ 333,432	\$ -	\$ 40,498	\$ 40,498	\$ -
Total state aid not included in SAFFP	333,432	333,432	-	40,498	40,498	-
State aid - SAFFP	116	116	-	-	-	-
Community supervision fees	407,096	407,096	-	-	-	-
Program participant fees	56,519	56,519	-	-	-	-
Interest income	17,349	17,349	-	-	-	-
Total revenues	814,512	814,512	-	40,498	40,498	-
EXPENDITURES						
Salaries and fringe benefits	642,998	642,998	-	40,106	40,109	(3) A
Travel and furnished transportation	13,509	13,509	-	-	-	-
Professional fees	32,365	32,365	-	-	-	-
Supplies and operating expenses	8,509	8,508	1 A	-	-	-
Utilities	6,086	6,086	-	-	-	-
Equipment	5,851	5,851	-	-	-	-
Total expenditures	709,318	709,317	1 A	40,106	40,109	(3) A
Excess of revenue over (under) expenditures	105,194	105,195	1 A	392	389	(3) A
OTHER FINANCING SOURCES (USES)						
Transfer (out)	(3,865)	(3,865)	-	-	-	-
Total other financing sources (uses)	(3,865)	(3,865)	-	-	-	-
FUND BALANCE, September 1, 2023	224,159	224,159	-	-	-	-
Prior year refund	(4,110)	(4,110)	-	-	-	-
FUND BALANCE, August 31, 2024	<u>\$ 321,378</u>	<u>\$ 321,379</u>	<u>\$ 1 A</u>	<u>\$ 392</u>	<u>\$ 389</u>	<u>\$ (3) A</u>

A Immaterial rounding variance

**Pecos County Judicial District – Community
Supervision and Corrections Department**
Schedule of Differences between
Audit Report and CSCD Reports – Continued
For the Fiscal Year Ended August 31, 2024

	Community Corrections Program - Ancillary Services Program			Diversion Programs - Intensive Supervision Probation		
	Quarterly Reports	Audited Financial Statements	Variance	Quarterly Reports	Audited Financial Statements	Variance
REVENUES						
State aid	\$ 40,498	\$ 40,498	\$ -	\$ 201,737	\$ 201,737	\$ -
Total state aid	40,498	40,498	-	201,737	201,737	-
Total revenues	40,498	40,498	-	201,737	201,737	-
EXPENDITURES						
Salaries and fringe benefits	37,620	37,620	-	199,348	199,349	(1) A
Travel and furnished transportation	-	-	-	4,676	4,677	(1)
Supplies and operating expenses	4,185	4,184	1 A	-	-	-
Total expenditures	41,805	41,804	1 A	204,024	204,026	(2) A
Excess of revenue over (under) expenditures	(1,307)	(1,306)	(1) A	(2,287)	(2,289)	2 A
OTHER FINANCING SOURCES (USES)						
Transfers in	1,310	1,310	-	2,289	2,289	- A
Total other financing sources	1,310	1,310	-	2,289	2,289	- A
FUND BALANCE, September 1, 2023	-	-	-	-	-	-
FUND BALANCE, August 31, 2024	\$ 3	\$ 4	\$ (1) A	\$ 2	\$ -	\$ 2 A

A Immaterial rounding variance

**Pecos County Judicial District – Community
Supervision and Corrections Department**

Schedule of Differences between
Audit Report and CSCD Reports – Continued
For the Fiscal Year Ended August 31, 2024

	Diversion Programs - Substance Abuse Counseling			Diversion Programs - Pretrial Diversion Program		
	Quarterly Reports	Audited Financial Statements	Variance	Quarterly Reports	Audited Financial Statements	Variance
REVENUES						
State aid	\$ 119,057	\$ 119,057	\$ -	\$ 29,885	\$ 29,885	\$ -
Total state aid	119,057	119,057	-	29,885	29,885	-
Total revenues	119,057	119,057	-	29,885	29,885	-
EXPENDITURES						
Salaries and fringe benefits	47,149	47,148	1 A	28,832	28,832	-
Travel and furnished transportation	7,913	7,913				
Contract services probationers	-	-	-	1,318	1,318	-
Professional fees	1,200	1,200	-	-	-	-
Supplies and operating expenses	320	320	-	-	-	-
Total expenditures	56,582	56,581	1 A	30,150	30,150	-
Excess of revenue over (under) expenditures	62,475	62,476	(1) A	(265)	(265)	-
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	266	266	-
Total other financing sources	-	-	-	266	266	-
FUND BALANCE, September 1, 2023	-	-	-	-	-	-
FUND BALANCE, August 31, 2024	\$ 62,475	\$ 62,476	\$ (1) A	\$ 1	\$ 1	\$ -

Compliance Section

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**Independent Auditor's Report on Internal Control over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements – Regulatory Basis
Performed in Accordance with Government Auditing Standards**

The Honorable Judicial District
Board of Judges
Pecos County Judicial District - Community
Supervision and Corrections Department
Fort Stockton, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the combined, combining and individual financial statements of the Pecos County Community Supervision and Corrections Department (CSCD) as of and for the year ended August 31, 2024 and the related notes to the financial statements, which collectively comprise the CSCD's basic financial statements and have issued our report thereon dated February 28, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the CSCD's internal control over financial reporting (internal control) 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 the CSCD's internal control. Accordingly, we do not express an opinion on the effectiveness of the CSCD'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 a 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the CSCD's combined financial statements are free of 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 management of CSCD, others within Pecos County, 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.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Austin, Texas
February 28, 2025

**Pecos County Judicial District – Community Supervision
and Corrections Department**

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended August 31, 2024

There were no findings or questioned costs for the year ended August 31, 2024.

**Pecos County Judicial District – Community Supervision
and Corrections Department**

Schedule of Prior Year Findings and Questioned Costs

For the Fiscal Year Ended August 31, 2024

There were no findings or questioned costs for the year ended August 31, 2023.

Pecos County Judicial District – Community Supervision and Corrections Department

TDCJ-CJAD Compliance Checklist

For the Fiscal Year Ended August 31, 2024

FY 2024 TDCJ-CJAD INDEPENDENT AUDIT COMPLIANCE CHECKLIST

*The Compliance Checklist FORMAT AND CONTENT are **NOT TO BE ALTERED**.*

Indicate whether these compliance requirements have been met by answering "YES," "NO," or "N/A" (Not Applicable). If "N/A" is blocked out, then answers must be either "YES" or "NO". *Contact your Fiscal Auditor if you have any questions.*

YES NO N/A

FINANCIAL POLICIES AND PROCEDURES (Questions 1-4)

An explanation is required to be reported in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs if questions 1- 4 are answered NO.

Duties of the Fiscal Officer, FMM, Fiscal Officer, Texas Government Code, Section 76.004 (Question 1)

Texas Government Code, Section 76.004, effective September 1, 2001 allows the judge(s) as described by Government Code section 76.002 the option to appoint a fiscal officer, other than the county auditor, to be responsible for the following: Managing and protecting funds, fees, state aid, and receipts to the same extent that a county auditor manages county funds and funds of other local entities; Ensuring that financial transactions of the department are lawful and allowable; and Prescribing accounting procedures for the department.

1. **YES** ☐

Did the fiscal officer follow the applicable laws, guidelines, and duties as specified on Fiscal Officer section of the FMM?

Credit (Procurement) Cards, FMM, Internal Controls, Separation of Duties, Credit Cards (Question 2)

CSCDs may obtain a credit (procurement) card in the CSCD's name for official use only. Charges to the CSCD credit card for personal items shall not be allowed, even if promptly reimbursed. If a credit card is maintained by the CSCD for official expenditures, the CSCD shall maintain a written policy regarding credit card use by employees, which must include authorization and documentation procedures.

2. ☐ ☐ **N/A**

If the CSCD has a credit (procurement) card for official CSCD use, does the CSCD follow a written policy regarding credit card use by employees including authorization and documentation procedures?

Inventory of Equipment, FMM, Disposal of Surplus Property / Allowable and Unallowable Expenditures, Equipment (Question 3)

Equipment items purchased valued at \$1,000 or more and has a useful life of more than three years must be tagged and included on an inventory list. Inventory tags indicating CSCD ownership must be placed on all equipment purchased with CSCD funds. Periodic inventory testing must be performed by the CSCD, and an updated annual inventory kept on file for auditing purposes.

3. **YES** ☐

Was equipment physically inventoried and adequately supported with an inventory form?

Cash Matching for Grants; FMM, Grants, Donations, Fees (Question 4)

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 (CC, DP, or TAIP cash matching) or for funding an accepted Strategic Plan program (Basic Supervision or CC cash matching). All expenditures from the CSCD's matching funds shall be in accordance with the FMM, Allowable and Unallowable Expenditures.

4. ☐ ☐ **N/A**

Was cash matching properly authorized, budgeted, and expended?

Pecos County Judicial District – Community Supervision and Corrections Department

TDCJ-CJAD Compliance Checklist

For the Fiscal Year Ended August 31, 2024

YES NO N/A

FINANCIAL STATEMENTS (Questions 5-11)

An explanation is required in the corresponding note of the Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs if questions 5, 7, 9, and 11 are answered NO. All sources identified in questions 6, 8, & 10-11 are required to be reported on their designated line item of the audited financial statements and in their corresponding note. See note for further instructions.

5. YES ☐ Were expenditures and revenues supported by adequate documentation?

Interfund Transfers; FMM, Financial Reports, Additional Reporting Requirements (Questions 6-7)

CSCDs cannot end a fiscal year with a negative fund balance in any program. Any negative fund balances in CC, DP, or TAIP must be covered by an interfund transfer from Basic Supervision.

Basic Supervision can transfer funds to CC, DP, and TAIP. CC can transfer funds to DP and TAIP. Basic Supervision cannot receive funds from any programs unless those programs are returning funds they received from Basic earlier in the fiscal year. Transfers from DP and TAIP can only go to CC if returning funds received from CC earlier in the fiscal year. Transfers between CCs are not allowed; they should be done by increasing/decreasing state aid. Apart from returning unused funds, transfers cannot come from DP (even to/from another DP program) unless approved by the TDCJ-CJAD Division Director.

6. YES ☐ Did the CSCD have any interfund and/or DP fund transfers in the fiscal year audited?

7. YES ☐ If any, were all interfund and/or DP fund transfers allowable?

Deobligations, Government Code, Chapter 509, Section 509.011 (h), FMM, Deobligations (Questions 8-9)

Government Code, Chapter 509, Section 509.011 (h), allows CSCDs to deobligate any unencumbered state funds held by the department during a fiscal year (Basic Supervision, CC, DP, and TAIP). Deobligations are a reduction to state aid for funds that are in excess of the amount needed to operate the programs for the remainder of the year and are not to be reported as a refund.

8. ☐ NO In the fiscal year audited, did any deobligation of funds occur because of an excess of funds allocated to programs?

9. YES ☐ Were the appropriate budget adjustments made for any reallocated funds?

Budget Variances, FMM, Budgets (Question 10)

All budget variances identified in the budget variance statements are to be reported in the Budget Variances note of the notes to the financial statements, see note for further instructions. If any budget variances in excess of the 15% rule, they are required to be reported in the Schedule of Findings and Questioned Costs.

Expenditure line-item differences over 15% of the last TDCJ-CJAD approved budget within each individual program for the fiscal year audited.

10. ☐ NO Were any unfavorable budget variances in excess of the 15% rule identified in the Individual Statement of Revenues, Actual, and Variance for the fiscal year audited?

Prior Period Adjustments, FMM, Financial Reports, Additional Reporting Requirements (Question 11)

Adjustment to beginning fund balance because of corrections and/or reporting adjustments to the general ledger of prior fiscal years, not prior quarters of the current fiscal year. This amount does not include prior-year refunds.

Pecos County Judicial District – Community Supervision and Corrections Department

TDCJ-CJAD Compliance Checklist

For the Fiscal Year Ended August 31, 2024

YES NO N/A

11. N/A If the CSCD had any **prior period adjustments** resulting from accounting corrections or reporting adjustments to the general ledger for the prior fiscal year(s), were they properly reported as prior period adjustments on the quarterly financial report in the corresponding quarter during which they were identified?

BASIS OF ACCOUNTING (Questions 12-14)

An explanation is required in the Basis of Accounting portion of the Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs if questions 12-14 are answered NO.

Basis of Accounting Requirements, FMM, Fiscal Officer, Duties of the Fiscal Officer / Financial Reports, Basis of Accounting (Questions 12-14)

FMM, Fiscal Officer, Duties of the Fiscal Officer: Managing and protecting funds, fees, state aid, and other receipts of money. Each program is to be maintained utilizing a separate self-balancing set of financial books and accounting records in accordance with proper fund accounting.

FMM, Financial Reports, Basis of Accounting: Although CSCDs are encouraged to use the modified accrual basis of accounting for each quarter, the first, second, and third quarter reports may be prepared on the cash basis method of accounting. The fourth quarter report, which closes out the fiscal year, must be prepared on the modified accrual basis of accounting.

For the CSCD to report an accrual, as of August 31 on the fourth quarter report, TDCJ-CJAD requires that the expenditures be paid, and the item received by October 31.

12. YES Was separate accountability maintained for TDCJ-CJAD funds, i.e., fund accounting of self-balancing funds?
13. YES Was the modified accrual basis of accounting used in preparing the fourth quarter reports for submission to TDCJ-CJAD?
14. YES Were proper cutoff procedures observed at the end of each fiscal period? *The cutoff date for revenue recognition and expenditure payments is **October 31, of the fiscal year audited.***

FUNDS COLLECTED FROM NON TDCJ-CJAD SOURCES WHICH ARE REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS (Questions 15-24)

An explanation is required in the Funds Collected from Non TDCJ-CJAD Sources Which are Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to Financial Statements and in the Schedule of Findings and Questioned Costs, if questions 15-16, or 24, are answered NO or 18-19, or 22-23 are answered YES.

If any of the fees identified in questions 17, 20, and 21 were collected, they are required to be reported in the Funds Collected from Sources Other Than TDCJ-CJAD Which are Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to Financial Statements.

15. YES Were TDCJ-CJAD funds and locally generated revenues expended in accordance with the FMM, Special Grant Conditions, and applicable laws?
16. YES Were locally generated funds and other collections documented with a proper receipt system, and can they be traced to probationers' accounts, bank deposits, and statements?

Administrative Fees, Texas Government Code Section 76.015c, FMM, Statutory Requirements (Questions 17-19)

Pecos County Judicial District – Community Supervision and Corrections Department

TDCJ-CJAD Compliance Checklist

For the Fiscal Year Ended August 31, 2024

Government Code Chapter 76 Community Supervision and Corrections Departments Section 76.015c states: A department may assess a reasonable administrative fee of not less than \$25 and not more than \$60 per month on an individual who participates in a program operated by the department or receives services from the department and who is not paying a monthly fee under Article 42A.652, Code of Criminal Procedure (i.e. Community Supervision Fees).

	YES	NO	N/A	
17.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Did the CSCD collect any administrative fees of \$25-\$60 from offender and/or non-offender individuals who either participate in a TDCJ-CJAD funded program or receive services from the department and who are not paying a monthly fee under Articles 42A Code of Criminal Procedure (i.e., Community Supervision Fees)?
18.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If collected, when the CSCD assessed the administrative fee, did the CSCD assess less than \$25 or more than \$60 for the fee?
19.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If collected, did the CSCD assess administrative fees of \$25-\$60 for those individuals who also pay a monthly supervision fee under Articles 42A.652 Code of Criminal Procedure?

Fees for Pretrial Intervention Programs; Texas Code of Criminal Procedure Chapter 102.012, FMM, Statutory Requirements (Question 20)

Code of Criminal Procedure Chapter 102 Subchapter A General Costs Article 102.012, Fees for Pretrial Intervention Program states: (a) A court that authorizes a defendant to participate in a pretrial intervention program established under Section 76.011, Government Code, may order the defendant to pay to the court a supervision fee in an amount not more than \$60 per month as a condition of participating in the program. (b) In addition to or in lieu of the supervision fee authorized by Subsection (a), the court may order the defendant to pay or reimburse a community supervision and corrections department for any other expense that is: (1) incurred as a result of the defendant's participation in the pretrial intervention program, other than an expense described by Article 102.0121; or (2) necessary to the defendant's successful completion of the program.

20.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		Did the CSCD collect fees for pretrial intervention programs in the fiscal year audited?
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Administrative Fees (i.e., Transaction Administrative Fees); Texas Code of Criminal Procedure, Article 102.072, FMM, Statutory Requirements (Questions 21-24)

Texas Code of Criminal Procedure, Article 102.072; Administrative Fee states: An officer listed in Article 103.003 or a community supervision and corrections department may assess an administrative fee for each transaction made by the officer or department relating to the collection of fines, fees, restitution, or other costs imposed by a court. The fee may not exceed \$2 for each transaction. This article does not apply to a transaction relating to the collection of child support. A "transaction" is defined as an event that involves the collection of money for one or more purposes that results in a preparation of a single receipt. CSCDs shall not prepare separate receipts for money received during a single event for multiple purposes (i.e. to collect multiple \$2 administrative fees).

The "transaction" administrative \$2 fee is required to be budgeted and reported as Other Revenue in Basic Supervision.

21.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Did the CSCD collect administrative fees (i.e. transaction administrative fees) for each transaction made by the department relating to the collection of fines, fees, restitutions, or other costs imposed by a court during the fiscal year audited?
22.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If collected, did any single transaction administrative fee exceed the allowable \$2?
23.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If collected, during each transaction, does the CSCD issue separate receipts for each fine, fee, restitution, or other cost paid while charging the \$2 transaction administrative fee for each receipt?

Pecos County Judicial District – Community Supervision and Corrections Department

TDCJ-CJAD Compliance Checklist

For the Fiscal Year Ended August 31, 2024

24. If collected, was the **transaction administrative fee** budgeted and recorded as Other Revenue in Basic Supervision and accounted for on a consistent basis?

N/A

YES NO N/A

CASH, COLLECTIONS, CHANGE FUND, PETTY CASH (Questions 25-28)

An explanation is required to be reported in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements and included in the Schedule of Findings and Questioned Costs if questions 25-28, 30, 34-35, and 36 are answered NO. All change fund and petty cash funds are required to be reported in the Cash, Collections, Change Fund, and Petty Cash & Investments note of the Notes to the Financial Statements.

Deposits and Disbursement Requirements, (Questions 25-28)

Government Code, Section 509.011 (c) Each department, county, or municipality shall deposit all state aid received from the division in a special fund of the county treasury or municipal treasury, as appropriate, to be used solely for the provision of services, programs, and facilities under this chapter or Subchapter H, Chapter 351, Local Government Code.

Local Government Code, Section 140.003 (f) Each specialized local entity (CSCD) shall deposit in the county treasury of the county in which the entity has jurisdiction the funds the entity receives. The county shall hold, deposit, disburse, invest, and otherwise care for the funds on behalf of the specialized local entity (CSCD) as the entity (CSCD) directs. If a specialized local entity has jurisdiction in more than one county, the district judges having jurisdiction in those counties, by a majority vote, shall designate from among those counties the county responsible for managing the entity's funds.

Local Government Code, Section 113.022 (a) A county officer or other person who receives money shall deposit the money with the county treasurer on or before the next regular business day after the date on which the money is received. If this deadline cannot be met, the officer or person must deposit the money, without exception, on or before the fifth business day after the day on which the money is received. However, in a county with fewer than 50,000 inhabitants, the commissioner's court may extend the period during which funds must be deposited with the county treasurer, but the period may not exceed 15 days after the date the funds are received. (b) A county treasurer shall deposit the money received under Subsection (a) in the county depository in accordance with Section 116.113(a). In all cases, the treasurer shall deposit the money on or before the seventh business day after the date the treasurer receives the money.

Local Government Code, Section 113.001. COUNTY TREASURER AS CHIEF CUSTODIAN OF MONEY. The county treasurer, as chief custodian of county funds, shall keep in a designated depository and shall account for all money belonging to the county.

Local Government Code, Section 116.113. DEPOSIT OF FUNDS. (a) Immediately after the commissioner's court designates a county depository, the county treasurer shall transfer to the depository all of the county's funds and the funds of any district or municipal subdivision of the county that does not select its own depository. The treasurer shall also immediately deposit with the depository to the credit of the county, district, or municipality any money received after the depository is designated.

Local Government Code, Section 116.115. CLEARINGHOUSE FOR MULTIPLE DEPOSITORYES. If the funds of a county are deposited with more than one depository, the commissioner's court shall by order name one of the depositories to act as a clearinghouse for the others. All county orders for payment are finally payable at the depository named as the clearinghouse.

25. YES

Were all the CSCD's state aid and net funds (revenues) received: held, deposited, disbursed, invested, and otherwise cared for by the county on behalf of the CSCD, as the CSCD directed during the fiscal year audited?

26. YES

Were all the CSCD's state aid and net funds (revenues) received deposited in the county treasury (county's bank account) within the time period required by Local Government Code 113.022 during the fiscal year audited?

Pecos County Judicial District – Community Supervision

and Corrections Department

TDCJ-CJAD Compliance Checklist

For the Fiscal Year Ended August 31, 2024

27.	<u>YES</u>	____	Were all the CSCD's collection accounts' remaining net funds (revenues) transferred to the county treasury (county's bank account) within the time period required by Local Government Code 113.022 during the fiscal year audited?
28.	<u>YES</u>	____	Were all the CSCD's collection accounts' remaining net funds (revenues) transferred to the county treasury (county's bank account) within the time period required by Local Government Code 113.022 during the fiscal year audited?

YES NO N/A

Change Fund, Local Government Code, Chapter 130, Section 130.902 (a); FMM, Fiscal Change Fund (Questions 29-30)

Local Government Code, Chapter 130, Section 130.902 (a) The commissioner's court of a county may set aside from the general fund of the county an amount approved by the county auditor for use as a change fund by any county or district official who collects public funds. The fund may be used only to make change in connection with collections that are due and payable to the county, the state, or another political subdivision of the state that are often made by the official. (b) The bond of that official who receives such a change fund must cover the official's responsibility for the correct accounting and disposition of the change fund.

29.	____	<u>NO</u>	Was the change fund only used to make change in connection with collections that are due and payable to the CSCD?
30.	____	<u>N/A</u>	Was the change fund only used to make change in connection with collections that are due and payable to the CSCD?

Petty Cash Utilizing CSCD Funds, Local Government Code, Section 130.909, FMM Petty Cash (Questions 31-35)

Local Government Code, Section 130.909. (a) The commissioner's court of a county may set aside from the general fund of the county, for the establishment of a petty cash fund for any county or district official or department head approved by the commissioner's court, an amount approved by: (1) the county auditor, for a county with a population of 3.3 million or more; or (2) the commissioner's court, for a county with a population of less than 3.3 million (FMM, State Payments, Financial Reports, Community Corrections Facility / Fiscal Officer).

31.	____	<u>NO</u>	Was the petty cash fund maintained by utilizing the CSCD's funds authorized by the county auditor?
32.	____	<u>N/A</u>	Was the petty cash fund maintained by utilizing NON-CSCD revenues (i.e. vending machine revenues)?
33.	____	<u>N/A</u>	Were petty cash funds utilizing CSCD's funds used only for specific purposes for allowable items as listed in the FMM?
34.	____	<u>N/A</u>	Were petty cash funds utilizing CSCD's funds expended only for emergency situations authorized by a written policy and approved by the CSCD director?
35.	____	<u>N/A</u>	Were petty cash funds utilizing CSCD's funds expended only for emergency situations authorized by a written policy and approved by the CSCD director?

Employee Surety Bond Coverage, FMM, Employee Surety Bond Coverage (Question 36)

CSCD directors shall ensure that all public funds are protected by requiring that all employees with access to funds are covered by Employee Surety Bond coverage and that all funds maintained on CSCD premises are protected by appropriate insurance or

Pecos County Judicial District – Community Supervision and Corrections Department

TDCJ-CJAD Compliance Checklist

For the Fiscal Year Ended August 31, 2024

bonding. Funds on CSCD premises shall not exceed insurance/bond limits of coverage. CSCDs that have been authorized to have a change fund shall have Employee Surety Bond coverage on the employee who maintains and administers the change fund or petty cash fund, and the coverage shall include the employee's responsibility for the correct accounting and disposition of the change fund or petty cash fund.

36. YES ☐

YES NO N/A

SCHEDULE OF DIFFERENCES (Question 37)

An explanation is required to be reported in the Schedule of Differences, Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs if question 37 is answered NO.

37. YES ☐

Were revenues and expenditures as reported to TDCJ-CJAD on the quarterly financial reports in agreement with the CSCD's accounting records (CSCD's actuals), the last approved budget, and with audited financial statements?

COMPLIANCE Standards for Financial Audits, Government Auditing Standards, FMM, Internal Controls (Questions 38-42)

An explanation is required to be reported in the Report on Compliance and Internal Controls and in the Schedule of Findings and Questioned Costs if questions 38-42 are answered YES.

38. ☐ NO

Were there any instances of non-compliance noted by the auditor?

39. ☐ NO

Were there any instances of fraud noted by the auditor?

40. ☐ NO

Were there any instances of waste noted by the auditor?

41. ☐ NO

Were there any instances of abuse noted by the auditor?

42. ☐ NO

Were there any instances of abuse noted by the auditor?

SCHEDULE OF FINDINGS AND QUESTIONED COSTS Standards for Financial Audits, Government Auditing Standards (Questions 43-44)

An explanation is required to be reported in Schedule of Findings and Questioned Costs for Prior Year if questions 43-44 are answered NO.

43. ☐ ☐ N/A

If action plans exist from prior year audit findings, are they compliant?

44. ☐ ☐ N/A

If action plans exist from prior year audit findings, are they compliant?

OTHER MATTERS (Questions 45-46)

45. ☐ NO

Was a management letter noting certain immaterial instances of noncompliance issued to the CSCD?

46. ☐ NO

Was a management letter noting certain immaterial instances of noncompliance issued to the CSCD?