

Fiscal Year 2015 Annual Audit Plan

Texas Department of Criminal Justice Internal Audit Division



August 22, 2014

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1501	Private Facility Contract Monitoring/Oversight Division Halfway Houses Staff: 3 Start Date: 09/01/14 End Date: 11/30/14	The TDCJ has contracts for seven privately operated halfway house facilities. These contracts total over \$23 million per year to provide 1,848 beds. These beds are available for offenders immediately released from prison on parole or mandatory supervision or from an Intermediate Sanction Facility. In addition, in specific circumstances, upon referral from field parole staff, an offender may be placed in a halfway house. The Private Facility Contract Monitoring/Oversight Division is responsible for monitoring halfway house operations for compliance with contractual requirements. Contracts are designed to ensure both public safety and the health and safety of the offender residents. The Private Facility Contract Monitoring/Oversight Division provides on-going communication between the agency and the contracted representatives. Management requested and we have scheduled this audit.	1. To determine whether monitoring procedures are effective to identify, communicate, and resolve instances of vendor non-conformance with halfway house contract requirements.
1502	Administrative Review and Risk Management Monitoring and Standards Staff: 3 Start Date: 09/01/14 End Date: 11/30/14	The mission of the Administrative Review and Risk Management Division's Monitoring and Standards Department is to monitor TDCJ facilities to ensure operations are in accordance with agency policies and procedures, court orders, and nationally accepted standards established by the American Correctional Association (ACA). The department uses two programs to perform this monitoring: an internal system of Operational Review; and, an external accreditation by the ACA. Internally, the Operational Review program provides agency managers with performance measures of unit and departmental operational effectiveness. Each state-operated unit has a designated operational review sergeant that conducts a review every six months. In addition, every three years a division level operational review is conducted by functional area proponents (from either divisional or regional headquarters locations). These reviews are conducted at both state and privately operated units.	1. To evaluate the efficiency of the Monitoring and Standards Department's efforts to ensure units operate in accordance with agency policies and procedures, court orders, and nationally accepted standards. 2. To evaluate the effectiveness of the Monitoring and Standards Department's efforts to ensure units operate in accordance with agency policies and procedures, court

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		Externally, the ACA accreditation process provides an independent assessment of agency achievement of industry standards every three years. Once accredited, all programs and facilities submit annual certification statements to the ACA. In addition, each facility undergoes a re-accreditation process. In the interim period the unit maintains and improves upon its compliance levels through ongoing efforts of unit, regional, and central office coordinators. Management requested and we have scheduled this audit.	orders, and nationally accepted standards.
1503	Business and Finance Division Agribusiness Land and Minerals Economist Staff: 3 Start Date: 09/01/14 End Date: 11/30/14	Texas Government Code 497.112 requires a cost-effectiveness analysis of all agricultural programs annually. The Agribusiness, Land and Minerals Department prepares the Cost Analysis Summary Book each calendar year as their assertion of the financial performance of agricultural operations. We last audited this information in fiscal year 2004 (0420). The opinion expressed in that audit was because Agribusiness did not reconcile the Cost Analysis Summary Book to the Lonestars Accounting System and because identified costs were not captured or allocated appropriately to the Enterprise summaries we sampled, the Cost Analysis Summary Book may not be a reliable presentation of Agribusiness financial performance. As a result the Cost Analysis Summary Book as a report of cost-avoidance may be inaccurate. Management requested and we have scheduled this audit.	1. To evaluate the reliability of Agribusiness financial information.
1504	Community Justice Assistance Division Diversion Program Grants	In Texas, 122 local Community Supervision and Corrections Departments supervise approximately 396,000 adult offenders sentenced to probation or pretrial supervision. The departments are overseen by criminal district and county court-at-law judges. The departments are eligible for state funding if they meet the standards of operation and planning set by the Community	1. To determine the status of corrective action taken in response to the State Auditor's Report 13-004.

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	Staff: 2 Start Date: 09/01/14 End Date: 10/31/14	Justice Assistance Division. The division distributes two types of funding: formula funding (funding allocated for basic supervision and community corrections), and grant funding (competitive awards for diversion programs based on merit and performance). To receive state funding, Community Supervision and Corrections Departments must submit a Community Justice Plan to the division on March 1st of every even numbered year. The Community Justice Plans outline the Community Supervision and Corrections Departments' existing programs and services and may request funding for new programs and services. To distribute grant funding, the Community Justice Assistance Division evaluates how well programs meet the needs of defined target populations of offenders and what other funding the departments already receive. We scheduled a fiscal year 2012 audit (1205) of the Community Justice Assistance Division's process to review and approve discretionary grant funding; however, we deferred that audit when the State Auditor's Office initiated a similar audit. The State Auditor's Office issued a report in fiscal year 2013 (13-004) that provided recommendations to ensure consistency in the evaluation criteria used to award grants and to modify financial and program monitoring activities to provide increased assurance that local departments spend funds from diversion program grants as intended. Management requested and we have scheduled this follow-up audit.	
1505	Parole Division Absconder Identification	An offender is alleged to have committed a violation of absconding supervision when they: fail to make an initial report to a parole office upon release from a detention facility; fail to report as scheduled after the initial report and cannot be located for the purpose of supervision; or fail to attend a	1. To evaluate the effectiveness of the process to identify absconders.

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	Staff: 3 Start Date: 12/01/14 End Date: 02/28/15	scheduled hearing by summons after being provided proper notification. After the parole officer becomes aware the offender has absconded, a violation report must be submitted for a warrant issuance decision. Parole Division Policy and Operating Procedure 4.1.1 directs the efforts required of the parole officer to locate the offender prior to submission of a violation report and establishes the timeframes for the submission of the violation report. Management reported as of April 1, 2014, there were 11,299 parole absconders. Management requested and we have scheduled this audit.	
1506	Correctional Institutions Division Release Functions Staff: 4 Start Date: 12/01/14 End Date: 02/28/15	The Release Section of the Classification and Records Office is responsible for processing records of offenders scheduled for release from prison due to parole, mandatory supervision (regular and discretionary), and discharge. The process for releasing offenders includes: comparing offense paper records with computer records, verifying DNA and HIV testing was performed; conducting detainer and warrant checks; and checking time calculations and release dates before the offender was released. In addition, they provided support for the release of offenders sentenced to and released from State Jails. State Jail offender records are maintained at the unit of assignment and the offenders are released directly from each unit. The process of releasing offenders from a State Jail is similar to releasing them from a prison unit; however, the steps are the responsibility of State Jail Classification staff. Management requested and we have scheduled this audit.	1. To determine whether offenders scheduled for release are processed in accordance with agency requirements.
1507	Rehabilitation Programs Division	Section 411.148 of the Texas Government Code requires the TDCJ to collect deoxyribonucleic acid (DNA) samples from offenders incarcerated in or under parole supervision. Each DNA specimen collection is preserved,	1. To evaluate agency compliance with Administrative Directive

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	DNA Collection Staff: 2 Start Date: 12/01/14 End Date: 02/28/15	recorded, and sent to the Texas Department of Public Safety for scientific analysis and maintenance in the DNA database. Administrative Directive 03.17, <i>Offender DNA Specimen Collection</i>, documents the agency's procedures to comply with this law and outlines responsibilities of the various agency divisions and departments involved in the collection and reporting process. As of March, a total of 16,763 specimens have been collected in fiscal year 2014. We have scheduled this audit.	03.17, <i>Offender DNA Specimen Collection</i>.
1508	Human Resources Equal Employment Opportunity Staff: 3 Start Date: 12/01/14 End Date: 02/28/15	The agency maintains a continuing commitment to its zero tolerance for discrimination in the workplace, including sexual harassment. The agency's zero tolerance policy also applies to all forms of intimidation, hostility, offensive behavior, and retaliation. At management's request, we performed a fiscal year 2005 audit (0531) of the Equal Employment Opportunity section to determine the section's compliance with state and federal law and agency policies. We also evaluated the effectiveness of agency policy and procedures to ensure alleged violations of those rules were accepted and investigated efficiently, and the effectiveness of the policy and procedures to inform employees about their rights to bring forward EEO allegations. We made recommendations to revise policies and procedures, ensure all entities involved in the investigation process were aware of their roles and responsibilities, and consider development of an independent reprimanding authority to conduct disciplinary hearings of discrimination of sexual harassment. We performed a follow up audit in fiscal year 2007 (0701) and found management had made significant progress in implementing corrective actions. Because of the sensitivity of this issue, we have scheduled this cyclical audit.	1. To determine the EEO Section's compliance with agency policies relating to Equal Employment Opportunity.

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1509	Office of the Inspector General Office of the Inspector General Training Academy Staff: 3 Start Date: 12/01/14 End Date: 02/28/15	As the Office of the Inspector General (OIG) is the primary investigative and law enforcement entity for the Texas Department of Criminal Justice, officers are required to be licensed peace officers. Investigator trainees that do not possess a license when hired are required to complete an outside contracted academy that meets the Texas Commission on Law Enforcement requirements of a minimum of 640 hours to prepare them for the licensing examination. The Texas Commission on Law Enforcement administers the examination and issues the license. New-hire investigator trainees also attend the six-week OIG academy. In addition, to maintain a license, the Texas Commission on Law Enforcement requires 40 hours of continuing education training every 24 months. It is the officer's responsibility to obtain those hours; however, the OIG maintains a tracking system and helps officers obtain training through the academy or from outside sources. Management requested and we have scheduled this audit.	1. To determine compliance with the Office of the Inspector General's and Texas Commission on Law Enforcement's training requirements for licensed peace officers.
1510	Information Technology Division Video Conferencing Staff: 2 Start Date: 12/01/14 End Date: 02/28/15	Videoconferencing is the combination of video and audio equipment to provide two or more locations the ability to communicate "face-to-face". This equipment allows TDCJ employees to participate in executive/administrative meetings and employee trainings without the expense of travel. The equipment also allows offenders to attend court proceedings without the security risks of transporting offenders and it expands continuing education/training opportunities. The videoconferencing section of the Communications Department provides this service to TDCJ and operates 64 sites distributed throughout the state. Management requested and we have scheduled this audit.	1. To determine whether videoconferencing is utilized effectively.

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1511	Community Justice Assistance Division Fiscal Management – CSCD Insurance Staff: 3 Start Date: 03/01/15 End Date: 05/31/15	In 2003, the 78th Legislature recognized the service to the state provided by employees and retired employees of community supervision and corrections departments (CSCDs) by extending to them and their dependents the same life, accident, and health benefit coverage provided to state employees, retired employees, and their dependents. Since CSCD employees are special purpose district employees, the Employees Retirement System (ERS) could not collect the employee's and employer's contributions to the group benefit program from the Comptroller as they do for state employees. Therefore, the ERS requested the TDCJ develop a methodology to enroll these employees in the system, collect their contributions, and forward those monies to the ERS. The Community Justice Assistance Division's Accounting Unit was delegated the responsibility to oversee this program. For fiscal year 2014, the TDCJ was appropriated just over \$51 million to fund group benefits for employees and retired employees of CSCDs. We conducted a fiscal year 2006 audit (0618) of the effectiveness of processing the payments associated with CSCD employees and retirees in the group benefits program for state employees. We also conducted a follow up audit in fiscal year 2008 (0815). Management requested and we have scheduled this cyclical audit.	1. To evaluate the accuracy of processing health insurance payments to the Employee Retirement System for CSCD employees and retirees.
1512	Parole Division Detainers Staff: 3 Start Date: 03/01/15	A detainer is an administrative order imposed by an agency empowered by law to take an offender into its custody once released from another agency. When an offender being paroled from the TDCJ is released to another agency based on a detainer from that agency the Texas Board of Pardons and Paroles may impose special condition "D" as a condition of parole or mandatory supervision. Upon release from the detaining agency special condition "D"	1. To determine whether the Parole Division Central Coordination Unit is effective in monitoring the Detainer/Deportation caseload.

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	End Date: 05/31/15	requires the offender to report to the Parole Division. The Parole Division Central Coordination Unit (CCU) provides support services to Field Operations related to monitoring the Detainer/Deportation caseload, until the case is officially closed. Parole Division Policies and Operating Procedures 3.2.9 and 4.3.8 include detainer processes for offenders under active supervision or located at Substance Abuse Felony Punishment and Intermediate Sanction facilities. Authorities must notify the CCU of active detainers or Immigration and Customs Enforcement deportation orders. In Fiscal Year 2013, 10,780 detainers were processed by the Parole Division. Management requested and we have scheduled this audit.	
1513	Correctional Institutions Division Security Threat Group Staff: 4 Start Date: 03/01/15 End Date: 05/31/15	A security threat group (STG) is any group of offenders that the TDCJ determined poses a threat to the physical safety of other offenders, staff, or the public due to the organization and activities of the group. The STG Management Office recognizes 12 security threat groups. In addition, the TDCJ monitors offenders affiliated with miscellaneous street gangs. At the unit level, intense efforts are expended to identify potential STG members and gather sufficient evidence to seek approval of the offender as a suspected or confirmed security threat group member. Approval actions are progressive through the unit warden, Regional Security Threat Group Coordinator, and Security Threat Group Management Office; denials may occur at any level. The STG Management Office monitors the activities of security threat groups and their members. The STG Management Office provides oversight, training and technical support for the unit level staff who gather information on the activities of security threat group members. As of March 31, 2014, there were 8,180 offenders confirmed as a member	1. To determine the reliability of security threat group records. 2. To determine the efficiency of the approval process for suspected and confirmed security threat group members.

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		and 1,798 suspected members of one of the recognized STGs. Management requested and we have scheduled this audit.	
1514	Business and Finance Division Payment Processing Staff: 3 Start Date: 03/01/15 End Date: 05/31/15	The TDCJ procures over \$1 billion annually in goods and services using requisitions, purchase orders, and contracts. Payment processing ensures that purchase orders or contracts exist to support a vendor's invoice and that documentation exists to support the goods and services were received. This validation must be performed and the payment completed within the vendor's credit agreement or the 30-day timeframe established by the Legislature. In addition to these transactions, departments and units utilize procurement cards to purchase goods and services at the local level. In these cases, the department and unit confirms the purchase was authorized and the goods received. Payment processing then ensures prompt payment to the credit card company. Management requested and we have scheduled this cyclical audit.	1. To determine the effectiveness of the Payment Processing Section in making payments to vendors.
1515	Rehabilitation Programs Division Individual Treatment Plan Staff: 4 Start Date: 03/01/15 End Date: 07/31/15	Texas Government Code section 508.152 requires the department to establish an individual treatment plan (ITP) for each offender admitted to the institutional division. The plan is required to include a record of the offender's institutional progress, the results of any assessment of the offender, the dates the offender must participate in subsequent assessments, and a prioritized list of all of the treatment and programming needs of the offender. To ensure each offender is receiving appropriate services, each facility is required to establish a case management committee. The committee must include an employee that provides rehabilitation and reintegration services, an employee that provides vocational or educational services, an employee that provides medical or mental health care treatment, and a representative from a volunteer faith-based organization.	1. To determine whether individual treatment plans are maintained in conformance with Texas Government Code section 508.152 requirements. 2. To determine whether evaluation plans for the various programs measure the effectiveness of the program to achieve behavioral modification objectives.

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		At least once in every 12-month period, the department shall review each offender's ITP to assess the offender's institutional progress and revise or update the plan as necessary. The department is required to submit the plan to the Board of Pardons and Paroles at the time of the board's consideration of the offender's case for release. The over-arching objective of these inter-agency efforts is to reduce recidivism by promoting positive offender behavioral change. Management requested and we have scheduled this audit.	3. To determine whether offenders are placed in programs in conformance with their individual treatment plan priorities. 4. To determine whether the offender's complete and current individual treatment plan is available to the Board of Pardons and Paroles at the time of the board's consideration of the offender's case for release. 5. To determine whether the record of the offender's institutional progress provides reliable data to measure the effectiveness of the individual treatment plan to achieve behavioral modification objectives.
1516	Community Justice Assistance Division Financial Management Reporting Staff: 2 Start Date: 06/01/15 End Date: 08/31/15	Local community supervision and corrections departments submit community justice plans that describe how they will spend state funds they receive through the Community Justice Assistance Division. In fiscal year 2014, the TDCJ budgeted nearly \$300 million to be distributed to the local departments. To simplify financial oversight, the Community Justice Assistance Division created a web-based system for local departments to submit budget information and quarterly financial reports. This system provides the CJAD with current information of the local	1. To determine whether the web-based budget and quarterly financial reporting system is designed to ensure local departments provide complete and accurate information.

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		department's conformance with their community justice plans and facilitates the division's preparation of the biennial legislative appropriation requests. The request includes all financial information related to the programs and services described in each community justice plan. In total, there are 122 community supervision and corrections departments that submit community justice plans. The combined legislative appropriations request for these departments must be completed and submitted with the TDCJ's request in accordance with the established schedule. Management requested and we have scheduled this audit.	
1517	Correctional Institutions Division Heat-Related Precautions Staff: 4 Start Date: 06/01/15 End Date: 08/31/15	During the summer months, the incidence of heat-related illness rises. To ensure employees are notified of heat awareness and the prevention of temperature extreme injury, staffs are provided unit-based training. Training is also provided through Pre-Service and In-Service training sessions. Work assigned offenders are provided training through department supervisors and non-work assigned offenders are notified of heat awareness via dayroom bulletin boards and/or other common use areas (e.g., <i>The Echo</i>, <i>Offender Orientation Handbook</i>). Administrative Directive 10.64 establishes guidelines to assist unit administration in adapting offender work assignments to temperatures in the work environment that cannot be controlled by the agency. Management requested and we have scheduled this audit.	1. To determine unit compliance with agency regulations related to promotion of awareness of heat-related illnesses and the implementation of precautions during extreme heat conditions.
1518	Parole Division Sex Offender Caseload	Texas Government Code section 508.186 may require a parole panel impose as a condition of parole or mandatory supervision that a releasee required to register as a sex offender under Chapter 62 Code of Criminal Procedure, register under that chapter. Parole Division Policy and Operating Procedure	1. To evaluate the Parole Division's compliance with the sex offender registration process contained in Parole

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	Staff: 2 Start Date: 06/01/15 End Date: 08/31/15	3.6.4 established the procedures for sex offender registration by an offender who had a reportable conviction, deferred adjudication, or adjudication for a sex offense. Upon release from prison, intermediate sanction facility, or county jail, or prior to moving to a new location, the offender must report to the designated local law enforcement authority and provide proof of identity and residence. In addition, the Parole Division's Sex Offender Program provides specialized treatment and supervision of sex offenders. Sex offenders are managed using the Containment Approach model. The aim of this approach is to improve systemwide management by holding the offender accountable for the harm caused by sexual abuse. Offenders are identified and supervised on a sex offender caseload if they have a current or prior sex offense conviction, admitted to having committed sexually deviant behavior, or as required by special conditions imposed by the Texas Board of Pardons and Paroles. We conducted an audit in fiscal year 2013 (1316) and concluded evidence was not always sufficient to support parole officers made the number of monthly supervision contacts with sex offenders that were required in policy. We also noted the Offender Information Management System (OIMS) was not sufficiently reliable to report sex offenders' participation in treatment programs, and using the OIMS alone may lead to an incorrect conclusion regarding sex offender program participation. Management requested and we have scheduled this follow-up audit.	Division Policy and Operating Procedure 3.6.4, <i>Sex Offender Registration Program</i>. 2. To determine the status of corrective taken in response to audit 1316.
1519	Administrative Review and Risk Management Use of Force Review Follow Up Staff: 2	The Texas Department of Criminal Justice's <i>Use of Force Plan</i> states, "there are occasions within a correctional setting when it becomes necessary for staff to use force in order to achieve the compliance of an offender or to maintain a safe and secure environment for offenders and staff." The <i>Use of Force Plan</i> is designed to prevent unnecessary or excessive uses of force. The <i>Use of Force Plan</i> also provided guidance for categorizing use of force	1. To determine the status of corrective action made in audit 1209 to improve compliance with use of force reporting and reviewing requirements.

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	Start Date: 06/01/15 End Date: 08/31/15	incidents and required reports of minor uses of force to be filed and maintained at the unit level. Incidents meeting the definition of major uses of force were to be reported to and reviewed by the unit warden and the appropriate regional reviewer. After their review the report was to be forwarded to the Administrative Review and Risk Management Division's Administrative Monitor for Use of Force. We conducted a fiscal year 2012 audit (1209) of use of force and found that although use of force incidents were generally reported and reviewed, the use of force packets in our sample did not always demonstrate compliance with reporting and reviewing requirements. We provided recommendations for management to consider modifying reporting documentation, clarifying documentation instructions, developing unit-level training, and revising monitoring activities. We have scheduled this follow up audit.	
1520	Board of Pardons and Paroles Case Summaries Staff: 3 Start Date: 06/01/15 End Date: 08/31/15	Case summaries contain a wide array of information related to an offender's criminal history, institutional adjustment, victim impact, etc. The summaries are used by voting panels in making parole release decisions. At management's request we conducted a fiscal year 2011 audit (1106) of the Institutional Parole Offices. That audit evaluated the reliability of case summaries and the efficiency of the process to complete a case summary from identification of an offender for parole (or mandatory supervision) consideration, through provision of the case summary to a voting panel. That audit concluded processes were effective to ensure case summaries were completed; however, management's expectations for the reliability of case summaries were not quite met and opportunities existed to improve the efficient processing of case summaries through increased use of the Offender Information Management System.	1. To evaluate the efficiency of the process to create a case summary. 2. To determine whether the information contained in the case summary is readily available to voting panels.

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		At that time case summaries were prepared in one of three different formats depending on the incarceration history of the offender. The resources expended to prepare a case summary and the reliability of the resulting summary varied by the format of the summary. Since that audit the board has worked to standardize the case summary. Full implementation of the new summary is expected to be completed in the spring of 2015. As almost 80,000 case summaries are prepared and presented to the board annually for use in making parole decisions, management has requested we perform this audit.	
1521	Internal Audit Division Action Plan Tracking	In response to a request from the executive director to report the status of action plans for recommendations made by the State Auditor's Office and by the Internal Audit Division, we request management provide updated action plans on a semi-annual basis. Beginning in fiscal year 2004, in an effort to improve the effectiveness of our actions and expand the scope of our follow up activities, we included a project to actively collect updated action plans from management. We will continue our efforts to collect updated action plans from management.	1. To monitor the status of the implementation of action plans developed in response to audits conducted by the State Auditor's Office and the Internal Audit Division.
1522	Walk Throughs Various	Conducting walk throughs of functional areas enables us to update our risk analysis on a regular basis and ensures attention to those areas of the agency that would not otherwise be reviewed.	1. To assist in the development of future audit plans by increasing our knowledge of unaudited area of the agency.