

Texas Civil Commitment Office
Fiscal Year 2019 Audit Plan

Follow-Up Audit (Budget-100 hours)

Objective: To determine the status of correction action taken in response to the audit recommendations contained in the reports.

- Data Reliability of the Corrections Software Solutions Database (Audit 1701), report date October 10, 2017
- Correct Care Recovery Solutions (CCRS) Monthly Billing (Audit 1801), report date August 26, 2018

A Review of Correct Care Recovery Solutions Internal Quality Assurance Processes (Budget-200 hours)

The Texas Civil Commitment Office (TCCO) contracts for the supervision, treatment, and healthcare of sexually violent predators who have been civilly committed and assigned to the Texas Civil Commitment Center (TCCC) facility in Littlefield. TCCO has established and maintains an integrated system of monitoring of contractor activities for such areas as security and staffing, contract compliance, and treatment. TCCO's monitoring activities have identified numerous issues within TCCC's operations and help improve the effective and efficient operations of the TCCC as well as ensure compliance with all contractual provisions.

In order to ensure that it meets its contractual obligations, TCCC should have in place an effective system of quality assurance. This quality assurance (QA) function, among other features, should have in place a system of risk assessment and identification to identify existing and potential problem areas and implement corrective action before the need for the TCCC's monitoring activities to identify the problem areas.

Objective: To evaluate whether the TCCC has a system of quality assurance in place and assess how effectively it is operating.

Peer Review (Budget-100 hours)

In accordance with the Texas Internal Auditing Act, Texas Government Code, Chapter 2102, the Institute of Internal Auditors (IIA) Code of Ethics and *International Standards for the Professional Practice of Internal Auditing*, and the U.S. Government Accountability Office (GAO) *Government Auditing Standards*, the Department must undergo a Peer Review. Peer Reviews are intended to help the Internal Audit function and the organization receiving the review. In addition to evaluating compliance with Standards and the Act and identifying any instances of noncompliance, peer reviews provide an opportunity to identify best practices and opportunities for improvement for the Internal Audit function's

consideration. The peer reviews should be conducted at least once every three years. Since the TCCO's Internal Audit function was created in fiscal 2016, a peer review is now due.

Objective: To evaluate the Internal Audit function's compliance with the state requirements and applicable auditing standards.