

Travis County Juvenile Probation Department

2013 Inherent Risk Assessment

TRAVIS COUNTY AUDITOR'S OFFICE
Risk Evaluation & Consulting Division

September 16, 2014

TRAVIS COUNTY
AUDITOR'S OFFICE

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September 16, 2014

Estela Medina,
Chief Juvenile Probation Officer

Subject: 2013 Risk Assessment - Juvenile Probation Department

The Risk Evaluation & Consulting Division (REC) of the Travis County Auditor's Office has completed a risk assessment of the Travis County Juvenile Probation Department (TCJPD). The objective of the risk assessment was to assist TCJPD in identifying potential risks or exposures associated with their business processes, allowing them to implement or adjust internal controls as they deemed necessary.

Specifically, we performed an engagement-level inherent risk assessment focusing on the identification and rating of risks that are intrinsic to TCJPD's activities and business processes without considering the impact of internal controls implemented by management to mitigate these risks. As such, the reported risks represent potential exposures and are not an indication of existing problems. In addition, we are not providing a judgment of how well management is addressing risk.

A summary of our methods and results comprises the first 10 pages of the report, and the remainder of the report provides the details of our risk assessment, including the identified business processes, inherent risks, controls implemented by TCJPD management, and the inherent risk ratings for each of TCJPD's functional areas.

BACKGROUND

TCJPD provides community protection from juvenile offender behavior, holds juvenile offenders accountable for the damage/harm they have inflicted as the result of their delinquent behavior, and provides programs designed to help juveniles build on their strengths and develop the needed skills to avoid reoffending and continuing their involvement with the juvenile justice system. TCJPD's significant financial activities include, but are not limited to, assessing various statutory court costs and fees, collecting and disbursing victim restitution, and managing a large number of grants, contracts and programs.

SCOPE

The risk assessment covered the financial operations for all of TCJPD's functional areas, with the exception of the Domestic Relations Office. The risk assessment was limited to those business processes that were in place during the time of the risk assessment which took place during the two months ending July 31, 2013. In addition, only the inherent risks were rated, meaning there were no tests of controls or transactions. All client meetings were held at the Juvenile Probation Department campus.

ENGAGEMENT TEAM

Joanne Englund, Senior Auditor
James Marlett, Staff Auditor
Amanda Muehlberg, Staff Auditor

CLOSING

This report is intended solely for the information and use of TCJPD and Auditor's Office management. We greatly appreciate the cooperation and assistance received from management and staff during this risk assessment. Please contact our office if you have any questions or concerns regarding this report.



David Jungerman
Manager – Risk Evaluation & Consulting



Patti Smith
First Assistant County Auditor



Nicki Riley
Travis County Auditor

REPORT DISTRIBUTION

Sylvia Mendoza, Financial Manager, Travis County Juvenile Probation Department
Managers, Travis County Auditor's Office

INTRODUCTION TO THE RISK ASSESSMENT REPORT FORMAT

What is risk assessment?

Risk assessment is a systematic process of evaluating the potential negative outcomes, such as financial loss, that may occur in a business process.

How does the risk assessment process work?

The risk assessment process includes three steps: data gathering; business process, risk and control identification; and risk rating. In data gathering, we collect information about the functional area under review to gain an understanding of its objectives, operations, and processes. We then identified what processes are in place, the inherent risks for each processes, and the internal controls implemented by management. The last step is to rate the identified risks by evaluating them and assigning risk ratings to the business processes handled by the functional areas under review.

How are the risk ratings on the risk profiles calculated?

The risks associated with each business process can be described and valued based on impact and likelihood. Impact evaluates the magnitude or effect resulting from a breakdown in the process and/or controls, whereas likelihood is used to evaluate the probability that the event will occur. The components of likelihood include geographic dispersion, complexity of operations, training and documentation, access to high-risk assets, state of automation, abuse of power potential, and management oversight. The components of impact include volume/dollar value/operational significance, media attention, government regulation, and damage to customers or third parties.

In order to obtain a risk rating for these business processes, we assign a numeric value to each of the above components. Likelihood is graded on a 1 to 5 scale from very remote to probable, while impact is graded on a 1 to 5 scale from very light to very severe. These values are then averaged for both likelihood and impact, and these resulting averages are plotted on the Inherent Risk Matrix to determine the risk rating for the individual business process.

How is this report used by the Auditor's Office?

We use risk assessments to allocate audit resources, prioritizing areas of greatest risk.

How can this report be used by County management?

This report is intended to help management focus their efforts on mitigating the highest risk areas. This includes the distribution of personnel, implementation of internal controls, and allocation of budget resources.

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EXECUTIVE SUMMARY

PURPOSE

During fiscal year 2013, REC began the process of transitioning to the risk-based method of internal auditing. Under this approach, audit resources are directed toward the higher risk areas first. To determine which County offices/functional areas/processes pose the greatest risk to the County, risk assessments are required at the following two levels:

Enterprise Risk Assessment (ERA)

This type of risk assessment is performed annually and involves identifying, rating and ranking risks at the enterprise or County level. The risk assessment is performed at a higher level both in terms of risk rating thresholds and level of detail. The results of this assessment are used to create the audit plan which is the schedule of internal audit engagements to be performed during the upcoming year. The audit plan is used to prioritize the utilization of audit resources.

Audit/Engagement Risk Assessment (ARA)

Risk assessments performed at the engagement level delve into greater detail than ERAs, as they address the risks associated with the processes and activities handled by the County office or functional area under review. This type of risk assessment requires the internal auditor to gain an understanding of the entity's business objectives, flow of operations, financial processes, inherent risks, and the system of internal control implemented by management. During an ARA, there are three types of risks identified, evaluated and rated as follows:

- **Inherent risk** – The risk to an organization in the absence of any actions management might take to alter either the risk's probability or impact. In other words, the risks intrinsic to the entity's objectives if no internal controls are implemented.
- **Control risk** – The risk that management controls are not efficiently designed or effectively implemented to sufficiently meet objectives and protect assets.
- **Residual risk** – The risk that remains after management has responded to the risk by implementing controls.

To properly implement risk-based auditing, REC will be performing engagement-level risk assessments of all of the Travis County offices. For the majority of these offices, we will only be rating the inherent risks during the initial risk assessment. The audit plan will then be tailored to address the higher risk areas first. Going forward, we will periodically update the ARAs and accordingly adjust the audit plan. This is the first risk assessment for TCJPD.

METHODOLOGY

The risk assessment process was performed in three phases: data gathering; business process, risk and control identification; and risk rating. Brief overviews of the phases are provided below:

- **Data Gathering** - Collect sufficient information about the functional area under review to gain an understanding of its business objectives, flow of operations, and financial processes.
- **Identification of business process, risks and controls** - Determine what processes are in place, the inherent risks for the processes, and the internal controls implemented by management to mitigate the risks.

- **Rate inherent risks** - Evaluate the inherent risks and assign risk ratings to the business processes handled by the functional areas under review.

More information about the ARA process is provided in the detailed report section.

HIGH RISK AREAS

We rated the risks inherent to the business processes handled by each of TCJPD’s functional areas on a five-level scale from very low to very high. These risk ratings are provided in detail in the Functional Area Risk Profiles, which begin on page 12 of this report.

BUSINESS PROCESSES

To provide visibility into the business processes which pose the greatest risk to TCJPD, we calculated the average risk rating for each business process. A summary of the average risk ratings for the business processes is presented in graph form on page seven of this report. The top three business processes in terms of inherent risk are provided below:

<u>Business Process</u>	<u>Risk Rating</u>
Court Functions	High
Contract Management-Professional Services	High
Program Management	High

FUNCTIONAL AREAS

To distinguish which functional areas pose the greatest risk to TCJPD, we calculated the average risk rating for each functional area. A summary of the average risk ratings for the functional areas is presented in graph form on page eight of this report. The top three functional areas in terms of inherent risk are provided below:

<u>Functional Area</u>	<u>Risk Rating</u>
Health Services	High
Financial Services	Medium
Probation Services	Medium

To see where the functional areas reside within TCJPD’s reporting structure, refer to the organizational chart on page nine of this report.

DETAILED REPORT

RISK ASSESSMENT PROCESS

We performed an engagement-level risk assessment of the inherent risks associated with TCJPD's financial operations in the following three phases:

DATA GATHERING

In order to perform an accurate and thorough risk assessment, the first step is becoming familiar with the nature of the entity's business activities. To begin this process, we requested the following documents from TCJPD:

1. Organizational charts
2. Budget submission forms (PB-3s) which provide program goals, statutorily required/mandated services, discretionary services, funding sources, anticipated reductions in revenues and grant resources, performance measures, historical trends, program efficiencies/outcomes, and proposed reallocations of budget.
3. Grant listings by functional area
4. Contract listings by functional area
5. Fee schedules
6. Policies and procedures

Before meeting with TCJPD employees, we reviewed the above documentation, prior audit reports, various narratives, and the CAFR.

After the entrance conference, we met with the Chief Probation Officer and the Financial Services Manager at the TCJPD campus where all of our meetings took place. At this meeting, we were provided a copy of the Continuum of Services Flowchart as well as a verbal overview of the progression of juvenile offenders through the TCJPD system. This flowchart can be found on page 10 of the report. In addition, the Chief discussed some of the oversight methods she employs to stay well-informed about TCJPD operations and the juvenile offenders in the system. She also provided insight into some of the regulatory and statutory requirements that impact TCJPD.

We subsequently held meetings with management representing each of the functional areas to discuss their operations and business processes. After the meetings, we documented their flow of operations and business processes, following up with staff as needed.

IDENTIFICATION OF BUSINESS PROCESSES, RISKS, AND CONTROLS

After completing the process flow documentation, we analyzed the information gathered for each functional area and identified the following: the auditable business processes, potential risks inherent to these processes, and the controls implemented by management to mitigate the risks. We documented the results of this analysis on the Functional Area Risk Profiles provided later in this report. Additional details about the information reported on the risk profile schedules are provided below.

BUSINESS PROCESSES

A business process can be defined as a group of interrelated activities or tasks that are initiated to accomplish a specific organizational goal. In the context of a risk assessment performed by REC, business processes include the

basic activities used to support financial operations, for example: cash handling, accounts payable, contract management, etc. The following business processes were identified for TCJPD:

- Accounts Payable
- Accounts Receivable
- Cash Handling
- Contract Management
- Court Functions
- Facilities
- Fixed Assets
- Fleet
- General Ledger
- Grant Management
- Inventory
- IT Controls
- Juvenile Property
- Procurement
- Program Management
- Revenue Generation
- Special Revenue Funds

POTENTIAL RISKS

To identify the potential risks that could prevent TCJPD from achieving their financial objectives, we reviewed the individual steps of their business processes with a focus on what could go wrong that would result in either the failure to meet objectives or in a loss of County funds. We consulted auditing standards and guidance for internal and governmental auditors, as well as industry-accepted technical guidance for risk assessment as needed.

We are only reporting on the risks inherent in TCJPD’s operations rather than actual findings of exceptions, errors, or losses of County funds. Inherent risks are those risks that exist in the absence of any actions management might take to alter either the risk’s probability or impact. Because management control is not a factor in determining the level of inherent risk, a high degree of inherent risk does not indicate poor management or the absence of controls.

REPORTED RISK MANAGEMENT TECHNIQUES/CONTROLS

Risk management techniques/controls were self-reported by TCJPD management during the course of interviews and follow-up communications. Although we reviewed their controls for reasonableness, we have not audited or otherwise validated them through audit procedures. After risk management techniques were identified, they were mapped to the risks they were designed to mitigate.

RATE INHERENT RISKS

PROCESS RISK RATING

We evaluated the business processes and the associated risks for each functional area, rating the risks based on the risk factors of impact and likelihood. Impact evaluates the magnitude or effect resulting from a breakdown in the process and/or controls, whereas likelihood is used to evaluate the probability that the event will occur. We used the following risk factors to evaluate impact and likelihood:

IMPACT

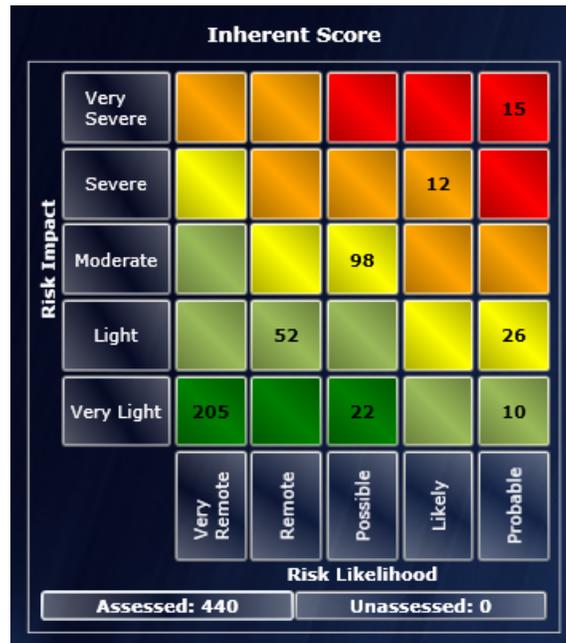
- Volume/dollar value/operational significance
- Media attention
- Government regulation
- Damage to customers or third parties

LIKELIHOOD

- Geographic dispersion
- Complexity of operations
- Training and documentation
- Access to high-risk assets
- State of automation
- Abuse of power risk
- Management oversight

Adjustments were made based on auditor judgment and other factors as was deemed appropriate.

We rated impact risk on a five-level scale from very light to very severe and likelihood risk from very remote to probable. The resulting scores were then used to determine the overall inherent risk ratings for each business process using our risk matrix. The inherent risk matrix for the most recent enterprise risk assessment prepared for TCJPD is provided below. It should be noted that although the Domestic Relations Office was not included in the engagement-level risk assessment, it is included in this matrix.



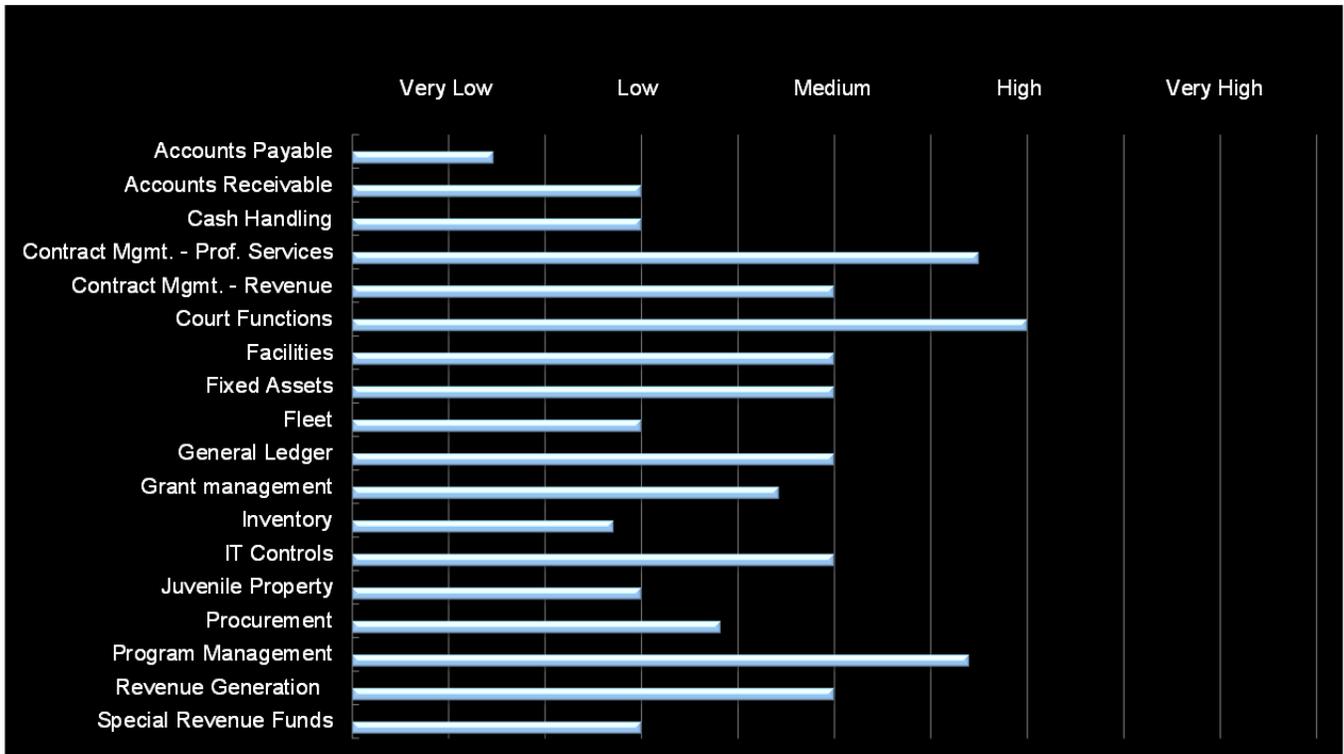
Using this matrix, the inherent risk for each business process was rated on a five-level scale as follows:

Color	Risk Rating	Description
Dark green	Very low	The risk of loss is remote, or if a loss were to occur, it would have no material impact.
Green	Low	The risk of loss is small, and even if a loss were to occur, it would have little material negative impact.
Yellow	Medium	There is an average risk of loss, and if a loss were to occur, it would likely have a moderate impact on the County.
Orange	High	The activity could potentially result in a significant loss to the County; however, the resulting loss, while significant, would not threaten the County in the long term.
Red	Very high	The activity could lead to significant and harmful loss to the County.

SUMMARY OF RESULTS

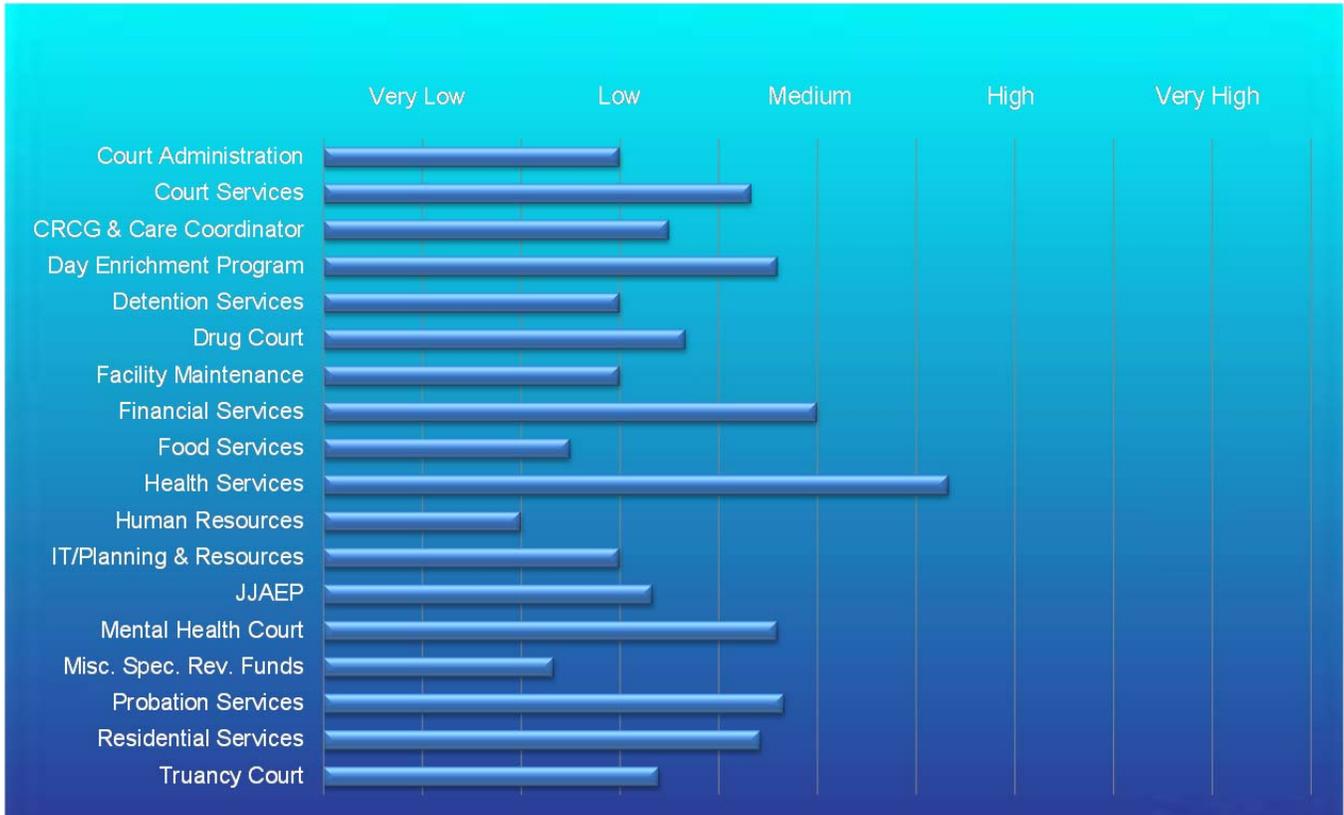
GRAPH 1 - RISK PROFILE BY BUSINESS PROCESS

To provide visibility into the business processes which pose the greatest risk to TCJPD, we calculated the average risk rating for the business processes handled by TCJPD, and provided the results in graph form below:



GRAPH 2 - RISK PROFILE BY FUNCTIONAL AREA

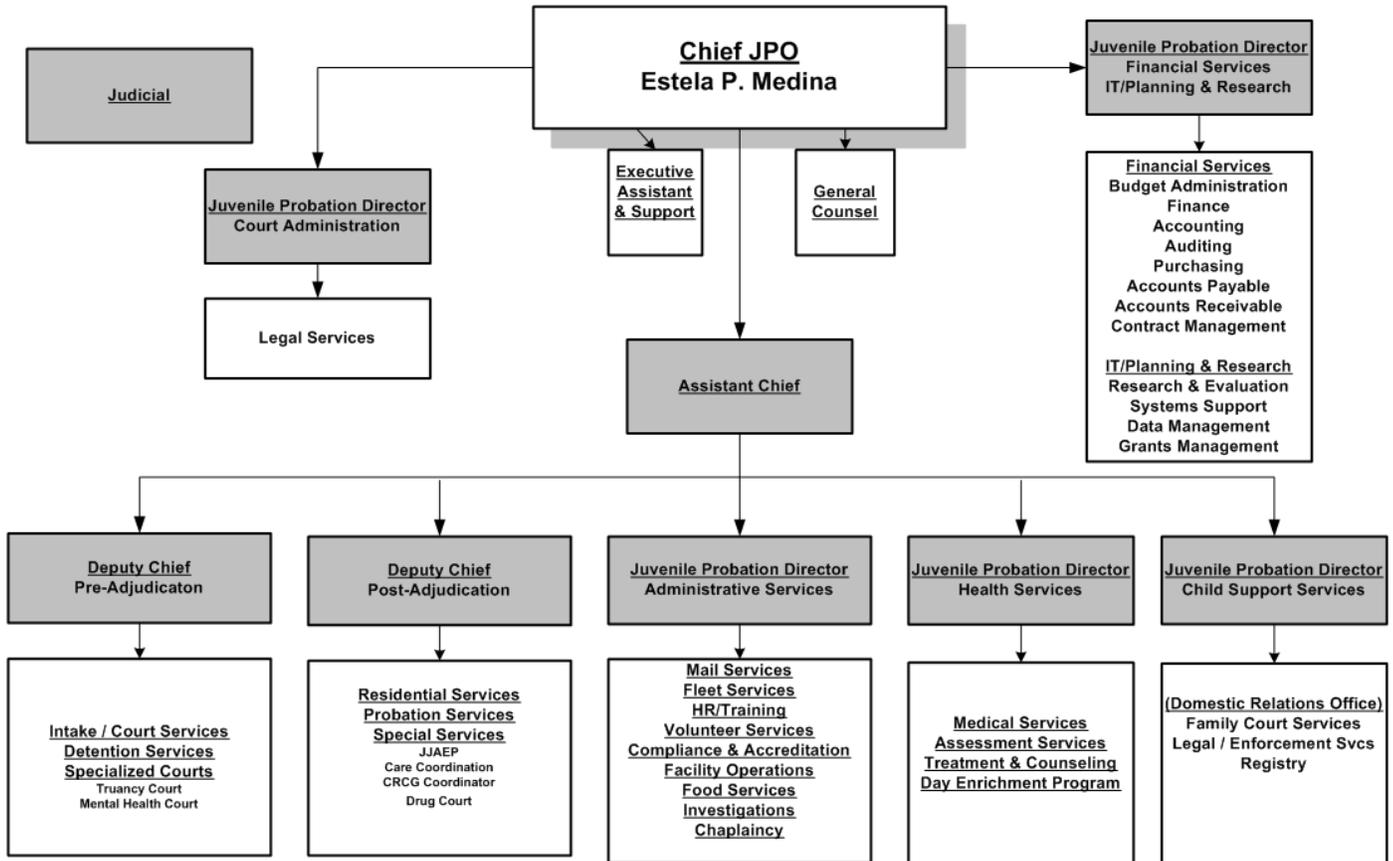
To provide visibility into the functional areas which pose the greatest risk to TCJPD, we calculated the average risk rating for the business processes handled by each functional area, and provided the results in graph form below:



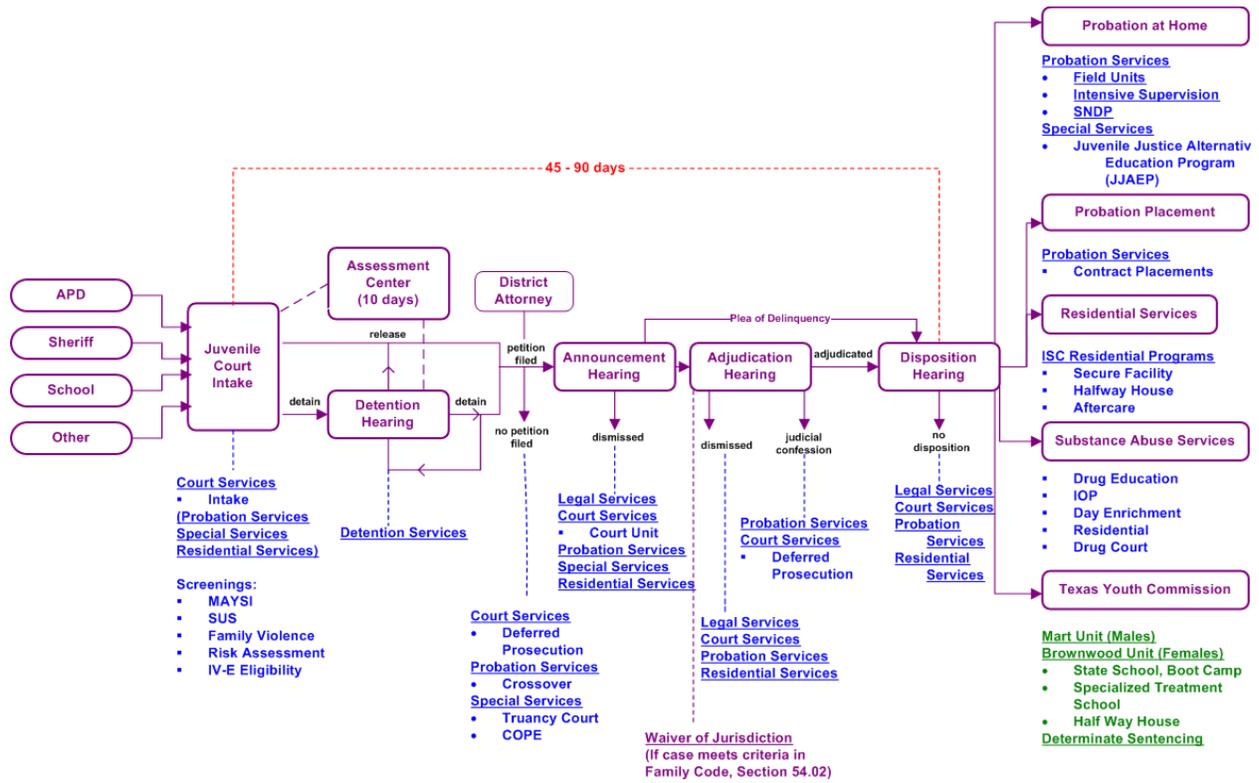
FINANCIAL DATA

Fiscal year 2013 revenues and expenditures are provided in pie graph form for each of TCJPD’s functional areas in their individual risk profiles beginning on page 12 of this report. It should be noted that these figures exclude adjustments that were only recorded for reporting purposes.

ORGANIZATIONAL CHART



CONTINUUM OF SERVICES FLOWCHART



FUNCTIONAL AREA RISK PROFILES

COURT ADMINISTRATION

MISSION AND OBJECTIVES

Court Administration is responsible for a variety of functions associated with the Juvenile, Truancy, and Child Protective Services (CPS) court dockets. This functional area provides court clerks, legal secretaries, and bailiffs for all hearings conducted by juvenile court judges. It also provides court assistance for the Truancy Court Program operated in conjunction with the Austin Independent School District (AISD) and provides court assistance for certain CPS dockets heard in the juvenile court rooms located at Gardner Betts.

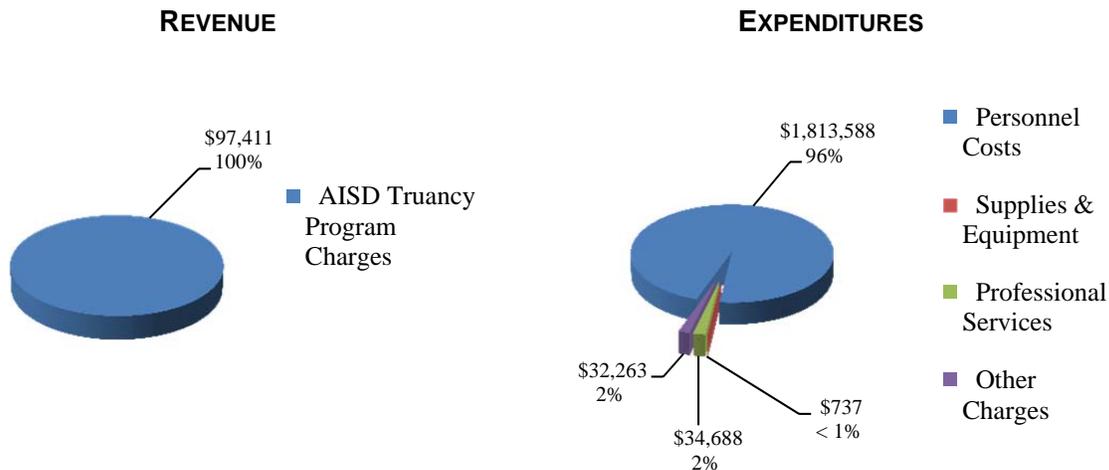
SIGNIFICANT ACTIVITIES

- Prepare and process court orders for juvenile court cases
- Process filed juvenile court petitions, to include preparing summonses for appearance
- Prepare and process petitions for truancy court cases
- Appoint counsel for indigent juvenile respondents
- Take notes in all court hearings and document hearing outcomes
- Maintain all juvenile court records
- Respond to requests for records
- Process Motions to Seal records
- Process Restricted Access certifications from DPS, to include preparing orders and notifying appropriate entities that a juvenile record has been restricted (or later unrestricted)
- Coordinate all dockets heard in the Travis County Juvenile Courts located at Gardner-Betts

FISCAL YEAR 2013 FINANCIAL DATA

During fiscal year 2013, Court Administration received \$97,411 in charges for services from the AISD Truancy Court Program. Funds received for executing the Truancy Court Program are special revenue funds that may only be expended to fund Truancy Court operations (in accordance with the AISD interlocal agreement).

Personnel costs represented approximately 96% of their expenditures which totaled \$1,881,275. This functional area is funded 89% by the General Fund and 11% by the Truancy Court Special Revenue Fund. The details for their revenue and expenditures are provided below in graph form.



Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
Accounts Payable & Disbursements	Invoices are incorrectly paid, resulting in a loss of County funds.	1. A manager's review and approval is required. 2. Disbursements over \$5,000 require Chief Juvenile Probation Officer or Financial Manager approval. 3. Support sent to the Auditor's Office serves as a secondary review prior to disbursement.	Very Low
Appoint Attorney (Court Function)	The County pays an appointed attorney's invoice in a manner that is not in compliance with Article 26.05 of the <u>Code of Criminal Procedure</u> .	Appointed attorney invoices will not be paid without the presiding judge's signature indicating approval of the charges on the Request for Payment for Services Rendered as Court Appointed Counsel Form.	Medium
	The County pays an exorbitant amount for an appointed attorney's services as the result of the attorney billing excessive hours at an hourly rate.	Court clerks are required to select an attorney for appointment from the listing of acceptable private attorneys maintained by the Director of Juvenile Court Administration.	
Interpreting Services (Court Function)	Unsuitable foreign language interpreters are assigned to cases and the juvenile defendants do not receive the assistance they need.	The Court Interpreter maintains a listing of appropriate foreign language interpreters from which the interpreter must be selected.	Medium
	The County pays excessively high fees for foreign language interpreters.	Article 38.30 of the <u>Code of Criminal Procedure</u> provides dollar amount limits for interpreter services and their travel expenses.	
	Legal authority to pay an interpreter's invoice is not obtained prior to making payment.	After services have been provided, the hired interpreter submits their invoice and the Court Interpreter generates a Request for Payment Order for the judge to sign. After the judge signs the order, the Court Interpreter forwards it to Financial Services.	
	The County pays for interpreting services that were not received.	All foreign language interpreter invoices require authorization by the Court Interpreter before payment will be made. Court Administration verifies that services were received.	

Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
Procurement - Goods	1. Grant or budget funds may not be available for required items. 2. Invalid purchase requests could lead to misuse of County funds for goods that do not contribute to County objectives.	An employee identifies the goods required and completes a requisition form. A manager reviews the request and signs off.	Low
Procurement - Services	1. Grant or budget funds may not be available for required services. 2. Court authorization to procure services on behalf of a defendant is not obtained.	An employee identifies the services required and completes a Service Authorization Form. A manager reviews the request and signs off.	Low
Special Revenue Funds	Special revenue funds are inappropriately disbursed, resulting in a violation of statute and/or contractual requirements.	1. Potential payments are reviewed to ensure compliance with statute and/or legal requirements by both the Program Administrator and Financial Services staff. Signature authorization is provided for both reviews. 2. Court Administration employees complete purchase vouchers and submit them to their Director for signature authorization. Purchase vouchers are used for incentives such as gift cards.	Low

COURT SERVICES

MISSION AND OBJECTIVES

The Court Services functional area is made up of the following four divisions/units: Court, Intake, Deferred Prosecution, and Victim/Offender Mediation. Although the staff in this functional area provide assistance to all of the other TCJPD functional areas, they primarily work with pre-adjudicated juveniles who are entering the system or those who are being diverted from formal court proceedings.

SIGNIFICANT ACTIVITIES

Intake Unit

The Intake Unit handles the admission of juvenile offenders into the juvenile justice system. This unit is responsible for accepting referrals from law enforcement agencies and conducting preliminary investigations to verify TCJPD jurisdiction as well as the existence of probable cause. They are also responsible for determining if the juvenile should be released or detained. Intake works closely with local law enforcement agencies in clearing up active warrants and locating juveniles that have directives to apprehend. The Intake Unit also plays a key role in identifying children involved in the child welfare system.

Court Unit

The Court Unit manages pre-adjudicated juveniles as they move through the adjudication process. Juvenile probation officers (JPOs) supervise juvenile offenders during their pretrial process, ensuring that they comply with their conditions of release. In addition, they conduct thorough social investigations of the juvenile offender and gather pertinent documents. They summarize their findings in a comprehensive report and present it to the court.

Deferred Prosecution Unit

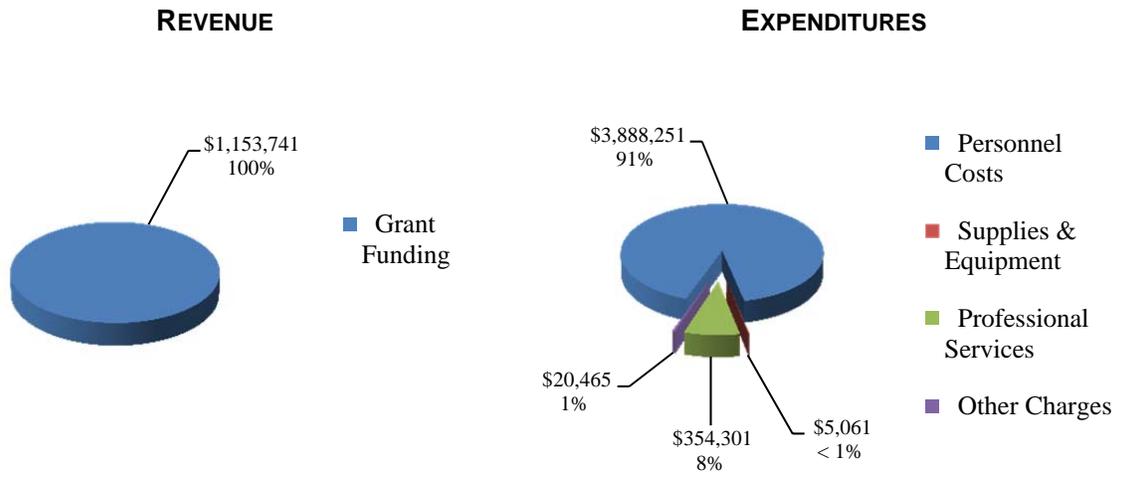
The Deferred Prosecution Unit supervises and counsels first-time offenders who have been diverted from adjudication. Deferred Prosecution JPOs ensure that juveniles comply with the terms of their deferred prosecution agreements, assess their behavioral health needs, develop case plans, and make referrals to TCJPD and community-based programs. JPOs for this unit are also responsible for requesting the assessment of deferred prosecution fees, monitoring account balances, and arranging for payment plans when needed.

Victim/Offender Mediation Unit

The Victim/Offender Mediation Unit provides a means by which juvenile offenders can be held accountable to their victims through the process of mediation and/or paying restitution. This unit is responsible for the provision of the following services to victims: notification of rights, crisis intervention, referrals to public and private agencies, mechanisms for conveying victim feedback, protection from threats and reprisals, assistance with the Crime Victims Compensation Fund Application, education about the juvenile justice system and victim advocacy. They conduct victim impact panels as part of the eligibility requirement for juveniles to access Pot of Gold funds to pay restitution.

FISCAL YEAR 2013 FINANCIAL DATA

During fiscal year 2013, Court Services received \$1,153,741 in the form of grant funding. Personnel costs represented approximately 91% of their expenditures which totaled \$4,268,078. This functional area is funded 77% by the General Fund and 23% by grant funds. The details for their revenue and expenditures are provided below in graph form.



Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
Accounts Payable & Disbursements	Invoices are incorrectly paid, resulting in a loss of County funds.	1. A manager's review and approval is required. 2. Disbursements over \$5,000 require Chief Juvenile Probation Officer or Financial Manager approval. 3. Support sent to the Auditor's Office serves as a secondary review prior to disbursement.	Very Low
Appoint Attorney (Court Function)	Defendant is incorrectly determined to be indigent, resulting in a loss of County funds from paying the defendant's legal fees.	1. Juvenile Probation has procedures for determining if a juvenile defendant's family is indigent. 2. JPO or JPO Assistant approval is required for indigence determinations on the Application Requesting Appointment of Counsel (ARAC) Form.	High
	Statutory and internal requirements for documenting indigence in the case file are not met.	At Intake, the assigned JPO obtains financial information from the juvenile's parent/guardian and completes the ARAC Form to determine indigence. The form is retained in the court file and a copy is placed in the juvenile's file for support.	
Contract Management - Professional Services	1. The County disburses funds to a vendor for providing services to a juvenile offender without first obtaining court authorization as required by statute. 2. The County incurs charges for services rendered when neither grant nor budget funds are available.	Formal, documented policies and procedures exist for authorizing services prior to the request. The Service Authorization Form (SAF) is used for this purpose, and requires the following: 1. Supporting legal documents must be attached to the form. 2. A manager must sign the form indicating their approval. 3. The request for change order section of the form must be completed for status changes.	High
	Fraud, errors, or misuse of contracted professional services occurs resulting in the loss of County funds.	1. The gatekeeper/point of contact is the only authorized employee to request services from the contractor. 2. Only requests for services made on a properly completed and authorized referral form are accepted.	

Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
	<p>The County contracts with a professional services vendor that is not the best fit in terms of price and/or performance.</p>	<ol style="list-style-type: none"> 1. The Travis County Purchasing Policies and Procedures Manual states that professional services can only be procured through the Request for Qualifications (RFQ) process. 2. Policies and procedures are in place for evaluating contractors before renewing their contracts. 	
	<p>A professional services contractor's poor performance goes uncorrected due to inadequate monitoring.</p>	<ol style="list-style-type: none"> 1. The contract requires reporting of performance measures by the contractor. County operational employees review the contractors' reports and address concerns. 2. The contract requires detailed monthly reporting of services provided. The gatekeeper addresses invoice concerns, and the Division Director handles performance concerns reported by the gatekeeper. 3. County employees go on site monitoring visits to perform safety checks, interview juveniles, and verify that law enforcement is consistently notified of runaways. Concerns are documented and provided to the Division Director and Deputy Chief. 	
	<p>Invoices that contain pricing errors or charges for services not rendered are paid, resulting in a loss of County funds.</p>	<ol style="list-style-type: none"> 1. The gatekeeper/point of contact tracks services received and verifies invoice accuracy. 2. Division Director approval is required. 	
<p>Grant Management</p>	<p>An ineligible participant receives benefits due to a County employee's error in judgment.</p>	<p>Written policies provide direction for making and documenting eligibility determinations.</p>	<p>Medium</p>
	<p>The County disburses funds for goods or services that will not be reimbursed by the grant.</p>	<ol style="list-style-type: none"> 1. Program, Research & Planning, and Financial Services employees meet to discuss grant funds to be pursued. At these meetings, they learn about the types of expenditures that can be reimbursed should the grant funds be obtained. 2. Disbursement of grant funds requires pre-authorization, including documented approval by the Division Director. 	

Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
<p>Inventory</p>	<p>Inventory items (for example, urine analysis kits) are susceptible to loss or theft due to insufficient barriers to physical access.</p>	<p>1. Only authorized personnel are allowed into the storage area. Entrances are protected by secured access points. 2. All inventories are subject to a regular inventory count and a comparison to the inventory log. Differences are noted and investigated. The results are reviewed and approved by a manager. 3. Policy requires employees to update, sign and date inventory logs when removing or returning/ replenishing items.</p>	<p>Very Low</p>
	<p>The County pays for goods that have not been received.</p>	<p>All goods received are checked against the suppliers' packing slips/purchase orders before they are accepted and the packing slips signed.</p>	
<p>Juvenile Contraband & Weapons</p>	<p>The loss or theft of juvenile contraband and/or weapons result in a negative incident, negative media attention, and/or civil suits against the County.</p>	<p>1. The Juvenile Probation Officer notifies and requests pickup from the appropriate law enforcement agency of contraband or weapons found on juveniles. 2. The Juvenile Probation Officer completes and signs the Contraband Chain of Custody Form in the presence of a witness who signs the form too. When law enforcement picks up the contraband/weapons, they sign the form indicating TCJPD has released the items to their custody. 3. The Juvenile Probation Officer places the items in a secure place (locked room, locked cabinet or safe). 4. When law enforcement picks up the item, the Contraband Chain of Custody Form is signed off by law enforcement to indicate the items were released by TCJPD to their custody.</p>	<p>Low</p>
<p>Juvenile Property</p>	<p>The loss or theft of juvenile money and/or valuables results in the juvenile filing a claim with the County's Risk Management Department.</p>	<p>1. When a juvenile arrives at Intake, the assigned JPO lists the juvenile's personal items on an inventory form and both the JPO and the juvenile sign the form. When the valuables are returned to the juvenile, the form is signed again. 2. The assigned JPO places the juvenile's valuable items in a safe, and the remaining items in a locker assigned to the youth.</p>	<p>Low</p>

Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
Procurement - Goods	1. Grant or budget funds may not be available for required items. 2. Invalid purchase requests could lead to misuse of County funds for goods that do not contribute to County objectives.	An employee identifies the goods required and completes a requisition form. A manager reviews the request and signs off.	Medium
Procurement - Services	1. Grant or budget funds may not be available for required services. 2. Court authorization to procure services on behalf of a defendant is not obtained.	An employee identifies the services required and completes a Service Authorization Form. A manager reviews the request and signs off.	Medium
Program Management	An ineligible participant receives benefits due to a County employee's error in judgment.	1. Written policies and procedures for making and documenting program eligibility determinations are in place. 2. Independent review and signature approval of eligibility determinations are required.	Medium
Program benefits are incorrectly computed.	1. Written policies and procedures for calculating program benefits are in place. 2. Independent review and signature approval of program benefit determinations are required.		
A participant receives benefits despite failing to meet all program requirements.	Participants' completion of program requirements is monitored and any noncompliance is addressed.		
Program benefits, such as gift cards and bus passes, are lost or stolen.	1. Physical barriers are in place to prevent unauthorized access to gift cards and bus passes. 2. Acquisition and distribution of bus passes and gift cards are tracked through the use of logs and sign-offs.		
Vouchers are used to purchase items or services not covered by the program.	The voucher is given to a County employee who will make purchases on behalf of the client. The voucher is never given to the client.		
Due to excessive delays in making payments, the vendor drops their account with the County resulting in the discontinuation of the voucher program.	Employees are required to adhere to a deadline for submitting receipts after making purchases with vouchers.		

Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
	<p>Vouchers are lost or stolen, resulting in vouchers being fraudulently used for non-program purposes.</p>	<ol style="list-style-type: none"> 1. There are physical barriers to accessing vouchers. 2. The acquisition and distribution of vouchers is tracked with logs and sign-offs. 3. The vouchers on hand are periodically reconciled to the logs to verify the existence of the vouchers and the accuracy of the logs. 4. The client’s personal identification number (PID) is written on the voucher before distribution to the employee making purchases. 5. Manager's approval is required on the voucher before making purchases. 	
<p>Revenue Generation</p>	<p>Fees that Juvenile Court is statutorily required to assess are incorrectly adjusted/waived.</p>	<p>JPOs are required to prepare a documented determination of indigence for all juvenile defendants assigned to them. The indigence determination is made upon entry at intake.</p>	<p>Medium</p>

CRCG & CARE COORDINATOR

MISSION AND OBJECTIVES

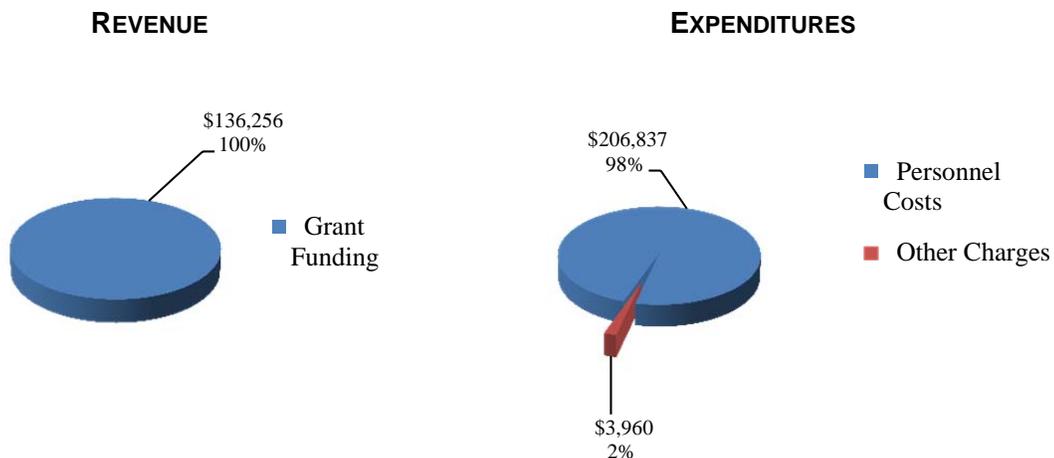
The CRCG & Care Coordinator functional area is responsible for directing and facilitating the determination of whether juveniles in the TCJPD system qualify for assistance through the Community Resource Coordination Group (CRCG). The CRCG Coordinator serves as the single point of access, information and referral to other community-based providers for children and families with complex needs. A CRCG is an interagency group composed of public and private agencies that develop service plans for individuals whose needs can be met only through interagency coordination and cooperation. The CRCG for Travis County is Community Partners for Children (CPC).

SIGNIFICANT ACTIVITIES

- Review referrals from JPOs prior to the CPC “staffing for services” meetings.
- Work with various private, non-profit, and community agencies to develop service plans for youth and families to address unmet needs that can only be met through interagency coordination and cooperation.
- Verify that the juvenile meets the following requirements: more than one agency involvement, has mental health diagnosis, meets 200% of the poverty level, and is in need of services.
- Care coordinators handle cases assigned to them during the CPC staffing meetings.
- Provide case management to TCJPD juveniles and their families; link them to services in the community.
- Develop plans of care and review progress by conducting regular team meetings with youth, family, assigned JPO, and service providers.

FISCAL YEAR 2013 FINANCIAL DATA

During fiscal year 2013, CRCG & Care Coordinator received \$136,256 in the form of grant funding. Personnel costs represented approximately 98% of their expenditures which totaled \$210,797. This functional area is funded 37% by the General Fund, 28% by grant funds, and 35% through the Austin Travis County Integral Care Agreement. The details for their revenue and expenditures are provided below in graph form.



Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
Accounts Payable & Disbursements	Invoices are incorrectly paid, resulting in a loss of County funds.	1. A manager's review and approval is required. 2. Disbursements over \$5,000 require Chief Juvenile Probation Officer or Financial Manager approval. 3. Support sent to the Auditor's Office serves as a secondary review prior to disbursement.	Very Low
Grant Management	An ineligible participant receives benefits due to a County employee's error in judgment.	Written policies provide direction for making and documenting eligibility determinations.	Medium
	The County disburses funds for goods or services that will not be reimbursed by the grant.	1. Program, Research & Planning, and Financial Services employees meet to discuss grant funds to be pursued. At these meetings, they learn about the types of expenditures that can be reimbursed should the grant funds be obtained. 2. Disbursement of grant funds requires pre-authorization, including documented approval by the Division Director.	
Procurement - Goods	1. Grant or budget funds may not be available for required items. 2. Invalid purchase requests could lead to misuse of County funds for goods that do not contribute to County objectives.	An employee identifies the goods required and completes a requisition form. A manager reviews the request and signs off.	Low
Procurement - Services	1. Grant or budget funds may not be available for required services. 2. Court authorization to procure services on behalf of a defendant is not obtained.	An employee identifies the services required and completes a Service Authorization Form. A manager reviews the request and signs off.	Low
Program Management	An ineligible participant receives benefits as a result of a County employee's error in judgment.	1. Written policies and procedures for making and documenting program eligibility determinations are in place. 2. Independent review and signature approval of eligibility determinations are required.	Medium

DAY ENRICHMENT PROGRAM

MISSION AND OBJECTIVES

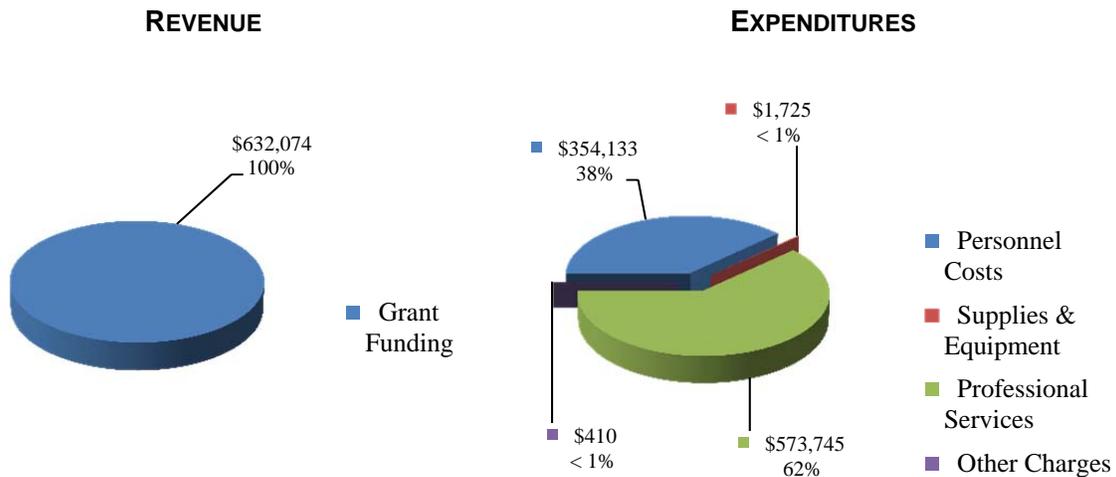
The Day Enrichment Program (DEP) provides daily substance abuse treatment and academic instruction to youth between the ages of 13 to 17 who may otherwise be placed in a secure placement for issues of substance abuse and delinquent behavior. The ultimate goal of DEP is for the youth to be successful in their recovery from abuse/dependence and to continue their academic development. DEP enhances the quality of the juvenile’s life through a strength-based approach that is client-centered and family-focused.

SIGNIFICANT ACTIVITIES

The DEP provides facilities, food services, and educational instruction to accommodate the 32 to 40 juveniles in their substance abuse program. Licensed counselors employed by the TCJPD provide substance abuse treatment to the juveniles on site. DEP also works with and monitors their professional services contractor to ensure conformance with the Department of State Health Services Standards of Care Rules.

FISCAL YEAR 2013 FINANCIAL DATA

During fiscal year 2013, the Day Enrichment Program received \$632,073 in the form of grant funding. Personnel costs represented approximately 38% of their expenditures which totaled \$930,014. This functional area is funded 44% by the General Fund and 56% by grant funds. The details for their revenue and expenditures are provided below in graph form.



Business Process	Potential Risk	Reported Risk Management Techniques	Process Risk Rating
Accounts Payable & Disbursements	Invoices are incorrectly paid, resulting in a loss of County funds.	1. A manager's review and approval is required. 2. Disbursements over \$5,000 require Chief Juvenile Probation Officer or Financial Manager approval. 3. Support sent to the Auditor's Office serves as a secondary review prior to disbursement.	Low
Contract Management - Professional Services	1. The County disburses funds to a vendor for providing services to a juvenile offender without first obtaining court authorization as required by statute. 2. The County incurs charges for services rendered when neither grant nor budget funds are available.	Formal, documented policies and procedures exist for authorizing services prior to the request. The Service Authorization Form (SAF) is used for this purpose, and requires the following: 1. Supporting legal documents must be attached to the form. 2. A manager must sign the form indicating their approval. 3. The request for change order section of the form must be completed for status changes.	Medium
	Fraud, errors, or misuse of contracted professional services occurs, resulting in the loss of County funds.	1. The gatekeeper/point of contact is the only authorized employee to request services from the contractor. 2. Only requests for services made on a properly completed and authorized referral form are accepted.	
	The County contracts with a professional services vendor that is not the best fit in terms of price and/or performance.	1. The Travis County Purchasing Policies and Procedures Manual states that professional services can only be procured through the Request for Qualifications (RFQ) process. 2. Policies and procedures are in place for evaluating contractors before renewing their contracts.	

Business Process	Potential Risk	Reported Risk Management Techniques	Process Risk Rating
	A professional services contractor's poor performance goes uncorrected due to inadequate monitoring.	1. The contract requires reporting of performance measures by the contractor. County operational employees review the contactors' reports and address concerns. 2. The contract requires detailed monthly reporting of services provided. The gatekeeper addresses invoice concerns, and the Division Director handles performance concerns reported by the gatekeeper. 3. County employees go on site monitoring visits to perform safety checks, interview juveniles, and verify that law enforcement is consistently notified of runaways. Concerns are documented and provided to the Division Director and Deputy Chief.	
	Invoices that contain pricing errors or charges for services not rendered are paid, resulting in a loss of County funds.	1. The gatekeeper/point of contact tracks services received and verifies invoice accuracy. 2. Division Director approval is required.	
Grant Management	An ineligible participant receives benefits due to a County employee's error in judgment.	Written policies provide direction for making and documenting eligibility determinations.	Low
	The County disburses funds for goods or services that will not be reimbursed by the grant.	1. Program, Research & Planning, and Financial Services employees meet to discuss grant funds to be pursued. At these meetings, they learn about the types of expenditures that can be reimbursed should the grant funds be obtained. 2. Disbursement of grant funds requires pre-authorization, including documented approval by the Division Director.	
Procurement - Goods	1. Grant or budget funds may not be available for required items. 2. Invalid purchase requests could lead to misuse of County funds for goods that do not contribute to County objectives.	An employee identifies the goods required and completes a requisition form. A manager reviews the request and signs off.	Medium

Business Process	Potential Risk	Reported Risk Management Techniques	Process Risk Rating
Procurement - Services	1. Grant or budget funds may not be available for required services. 2. Court authorization to procure services on behalf of a defendant is not obtained.	An employee identifies the services required and completes a Service Authorization Form. A manager reviews the request and signs off.	Medium
Program Management	An ineligible participant receives benefits due to a County employee's error in judgment.	Written policies and procedures for making and documenting program eligibility determinations are in place.	High
	Program benefits are incorrectly computed.	1. Written policies and procedures for calculating program benefits are in place. 2. Independent review and signature approval of program benefit determinations are required.	

DETENTION SERVICES

MISSION AND OBJECTIVES

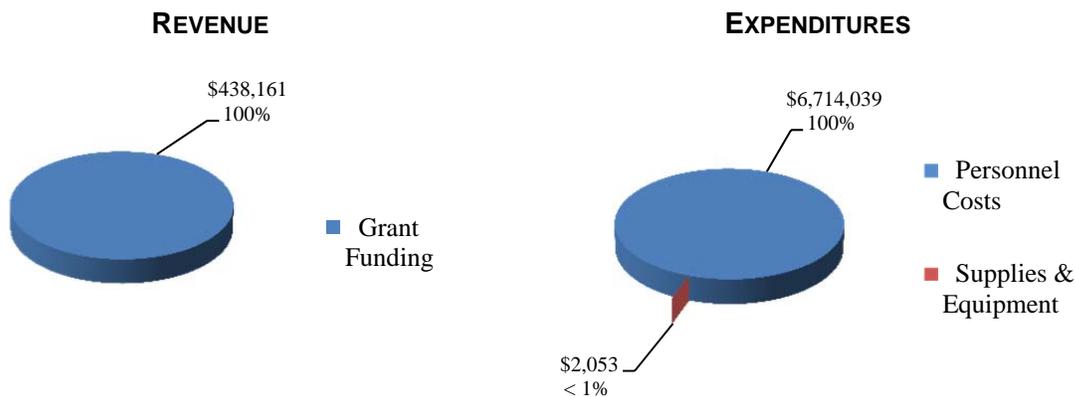
Detention Services provides for the detention of male and female juveniles who are awaiting adjudication/ disposition of their cases by Juvenile Court or transportation to placements. Detention operates seven days a week, 24 hours a day, and has a rated capacity of 120 beds. The mission of this functional area is to protect the community by detaining juveniles in a healthy, safe environment where they are provided assistance with developing competency and accountability while they await disposition.

SIGNIFICANT ACTIVITIES

- Take juvenile offenders through the admission process, take possession and inventory their personal items, arrange for juveniles to make at least two phone calls, provide verbal orientations, ensure juvenile offenders are assessed by Health Services, and escort detained juveniles to other TCJPD campus locations as needed.
- Document all details pertinent to juvenile cases, complete and retain required forms, and develop the Detention Unit and overall TCJPD case files.
- Maintain order and control over juveniles to prevent assaults, aggressive behavior, and escapes from the facility.
- Assign juveniles to skill building groups and ensure they attend.

FISCAL YEAR 2013 FINANCIAL DATA

During fiscal year 2013, Detention Services received \$438,161 in the form of grant funding. Personnel costs represented almost 100% of their expenditures which totaled \$6,716,092. This functional area is funded 95% by the General Fund and 5% by grant funds. The details for their revenue and expenditures are provided below in graph form.



Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
Accounts Payable & Disbursements	Invoices are incorrectly paid, resulting in a loss of County funds.	1. A manager's review and approval is required. 2. Disbursements over \$5,000 require Chief Juvenile Probation Officer or Financial Manager approval. 3. Support sent to the Auditor's Office serves as a secondary review prior to disbursement.	Very Low
Grant Management	An ineligible participant receives benefits due to a County employee's error in judgment.	Written policies provide direction for making and documenting eligibility determinations.	Medium
	The County disburses funds for goods or services that will not be reimbursed by the grant.	1. Program, Research & Planning, and Financial Services employees meet to discuss grant funds to be pursued. At these meetings, they learn about the types of expenditures that can be reimbursed should the grant funds be obtained. 2. Disbursement of grant funds requires pre-authorization, including documented approval by the Division Director.	
Procurement - Goods	1. Grant or budget funds may not be available for required items. 2. Invalid purchase requests could lead to misuse of County funds for goods that do not contribute to County objectives.	An employee identifies the goods required and completes a requisition form. A manager reviews the request and signs off.	Low
Procurement - Services	1. Grant or budget funds may not be available for required services. 2. Court authorization to procure services on behalf of a defendant is not obtained.	An employee identifies the services required and completes a Service Authorization Form. A manager reviews the request and signs off.	Low

DRUG COURT

MISSION AND OBJECTIVES

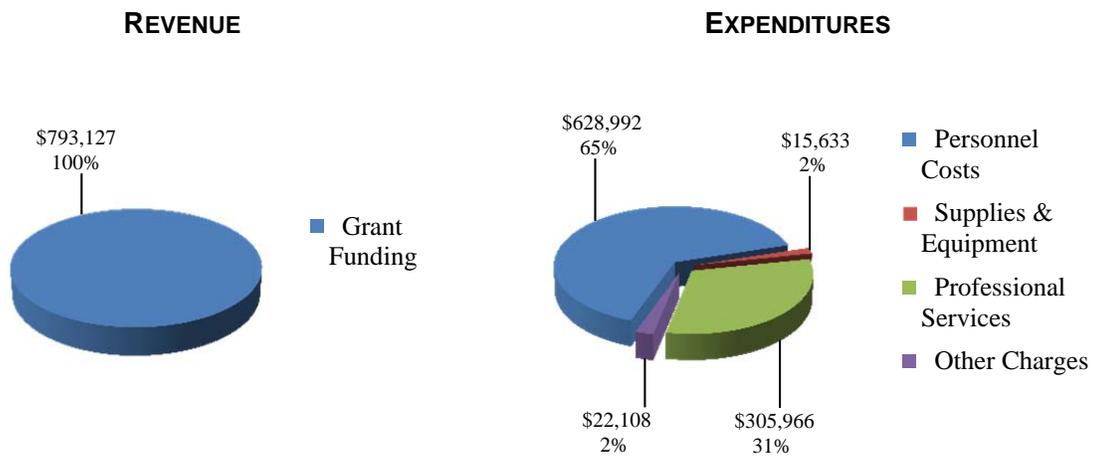
The Juvenile Drug Court serves posted-adjudicated juveniles with co-occurring mental health and substance abuse issues. This strength-based program focuses on accountability by providing weekly court reviews, intensive supervision, and substance abuse services to increase participation in treatment, education and compliance with conditions of probation.

SIGNIFICANT ACTIVITIES

- The Drug Court Casework Manager or designee screens referrals for eligibility and places potential cases on the weekly staffing meeting agenda to be reviewed for acceptance based on guidelines of the program and grant requirements.
- Drug Court uses a range of supervision methods that allow for sanctions or incentives depending on the juvenile’s adherence to program requirements. Sanctions typically include escalating supervision in the form of increased home and school visits, additional drug screenings and/or GPS tracking. Alternatively, the juvenile offender could be required to perform additional community service, write essays, be placed on home detention or placed in the detention facility.
- The Drug Court Team meets each Wednesday to discuss staffing prior to the weekly court reviews with the juvenile and parents. At the staffing meetings, JPOs, mental health professionals, and other treatment providers provide oral updates on the juveniles’ progress. In addition, weekly drug reports and written updates are reviewed to determine the compliance level of the participants.

FISCAL YEAR 2013 FINANCIAL DATA

During fiscal year 2013, Drug Court received \$793,127 in the form of grant funding. Personnel costs represented approximately 65% of their expenditures which totaled \$972,699. Drug Court is funded 16% by the General Fund and 84% by grant funds. The details for their revenue and expenditures are provided below in graph form.



Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
<p>Accounts Payable & Disbursements</p>	<p>Invoices are incorrectly paid, resulting in a loss of County funds.</p>	<p>1. A manager's review and approval is required. 2. Disbursements over \$5,000 require Chief Juvenile Probation Officer or Financial Manager approval. 3. Support sent to the Auditor's Office serves as a secondary review prior to disbursement.</p>	<p>Very Low</p>
<p>Contract Management - Professional Services</p>	<p>1. The County disburses funds to a vendor for providing services to a juvenile offender without first obtaining court authorization as required by statute. 2. The County incurs charges for services rendered when neither grant nor budget funds are available.</p>	<p>Formal, documented policies and procedures exist for authorizing services prior to the request. The Service Authorization Form (SAF) is used for this purpose, and requires the following:</p> <p>1. Supporting legal documents must be attached to the form. 2. A manager must sign the form indicating their approval. 3. The request for change order section of the form must be completed for status changes.</p>	<p>Medium</p>
	<p>Fraud, errors, or misuse of contracted professional services occurs, resulting in the loss of County funds.</p>	<p>1. The gatekeeper/point of contact is the only authorized employee to request services from the contractor. 2. Only requests for services made on a properly completed and authorized referral form are accepted.</p>	
	<p>The County contracts with a professional services vendor that is not the best fit in terms of price and/or performance.</p>	<p>1. The Travis County Purchasing Policies and Procedures Manual states that professional services can only be procured through the Request for Qualifications (RFQ) process. 2. Policies and procedures are in place for evaluating contractors before renewing their contracts.</p>	

Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
	<p>A professional services contractor's poor performance goes uncorrected due to inadequate monitoring.</p>	<p>1. The contract requires reporting of performance measures by the contractor. County operational employees review the contactors' reports and address concerns. 2. The contract requires detailed monthly reporting of services provided. The gatekeeper addresses invoice concerns, and the Division Director handles performance concerns reported by the gatekeeper. 3. County employees go on site monitoring visits to perform safety checks, interview juveniles, and verify that law enforcement is consistently notified of runaways. Concerns are documented and provided to the Division Director and Deputy Chief.</p>	
	<p>Invoices that contain pricing errors or charges for services not rendered are paid, resulting in a loss of County funds.</p>	<p>1. The gatekeeper/point of contact tracks services received and verifies invoice accuracy. 2. The Division Director's review and approval is required.</p>	
<p>Grant Management</p>	<p>An ineligible participant receives benefits due to a County employee's error in judgment.</p>	<p>Written policies provide direction for making and documenting eligibility determinations.</p>	<p>Medium</p>
	<p>The County disburses funds for goods or services that will not be reimbursed by the grant.</p>	<p>1. Program, Research & Planning, and Financial Services employees meet to discuss grant funds to be pursued. At these meetings, they learn about the types of expenditures that can be reimbursed should the grant funds be obtained. 2. Disbursement of grant funds requires pre-authorization, including documented approval by the Division Director.</p>	

Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
<p>Inventory</p>	<p>Inventory items (for example, urine analysis kits) are susceptible to loss or theft due to insufficient barriers to physical access.</p>	<p>1. Only authorized personnel are allowed into the storage area. Entrances are protected by secured access points. 2. All inventories are subject to a regular inventory count and a comparison to the inventory log. Differences are noted and investigated. The results are reviewed and approved by a manager. 3. Policy requires employees to update, sign and date inventory logs when removing or returning/replenishing items.</p>	<p>Very Low</p>
	<p>The County pays for goods that have not been received.</p>	<p>All goods received are checked against the suppliers' packing slips/purchase orders before they are accepted and the packing slips signed.</p>	
<p>Procurement - Goods</p>	<p>1. Grant or budget funds may not be available for required items. 2. Invalid purchase requests could lead to misuse of County funds for goods that do not contribute to County objectives.</p>	<p>An employee identifies the goods required and completes a requisition form. A manager reviews the request and signs off.</p>	<p>Low</p>
<p>Procurement - Services</p>	<p>1. Grant or budget funds may not be available for required services. 2. Court authorization to procure services on behalf of a defendant is not obtained.</p>	<p>An employee identifies the services required and completes a Service Authorization Form. A manager reviews the request and signs off.</p>	<p>Low</p>
<p>Program Management</p>	<p>An ineligible participant receives benefits due to a County employee's error in judgment.</p>	<p>Written policies and procedures for making and documenting program eligibility determinations are in place.</p>	<p>High</p>
	<p>Program benefits are incorrectly computed.</p>	<p>1. Written policies and procedures for calculating program benefits are in place. 2. Independent review and signature approval of program benefit determinations are required.</p>	
	<p>Program benefits, such as gift cards and bus passes, are lost or stolen.</p>	<p>1. Physical barriers are in place to prevent unauthorized access to gift cards and bus passes. 2. Acquisition and distribution of bus passes and gift cards are tracked through the use of logs and sign-offs.</p>	

Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
	Vouchers are used to purchase items or services not covered by the program.	The voucher is given to a County employee who will make purchases on behalf of the client. The voucher is never given to the client.	
	Due to excessive delays in making payments, the vendor drops their account with the County resulting in the discontinuation of the voucher program.	Employees are required to adhere to a deadline for submitting receipts after making purchases with vouchers.	
	Vouchers are lost or stolen, resulting in vouchers being fraudulently used for non-program purposes.	<ol style="list-style-type: none"> 1. There are physical barriers to accessing vouchers. 2. The acquisition and distribution of vouchers is tracked with logs and sign-offs. 3. The vouchers on hand are periodically reconciled to the logs to verify existence of the vouchers and the accuracy of the logs. 4. The client's PID number is written on the voucher before distribution to the employee making purchases. 5. Manager's approval is required on the voucher before making purchases. 	

FACILITY OPERATIONS

MISSION AND OBJECTIVES

Facility Operations provides repairs and upkeep for the Juvenile Probation buildings, equipment, and grounds, as well as housekeeping and mail services. This area also monitors contractors to ensure they meet the negotiated timelines for contracted projects.

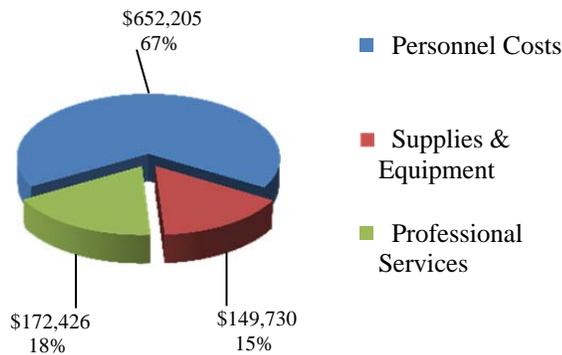
SIGNIFICANT ACTIVITIES

- Provide upkeep of the building and land for the Juvenile Probation facilities. This includes painting, lawn care, emergency maintenance, day-to-day projects, etc.
- Track equipment online and prepare work orders for preventative as well as emergency maintenance. Maintenance is handled for vehicles, HVAC units, generators, pest control, and other equipment needed to run the Juvenile Probation facilities.
- Janitorial staff is charged with restocking supplies and general hygiene products as well as doing laundry for juveniles in the living areas. They perform an annual in-depth cleaning of the residential facilities.
- Provide mail and delivery services for the Juvenile Probation facilities. Delivery services include picking up and dropping off prescriptions for juveniles.

FISCAL YEAR 2013 FINANCIAL DATA

During fiscal year 2013, Facility Operations was exclusively funded by the General Fund. Personnel costs represented approximately 67% of their expenditures which totaled \$974,360. The details for their expenditures are provided below in graph form.

EXPENDITURES



Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
Accounts Payable & Disbursements	Invoices are incorrectly paid, resulting in a loss of County funds.	1. A manager's review and approval is required. 2. Disbursements over \$5,000 require Chief Juvenile Probation Officer or Financial Manager approval. 3. Support sent to the Auditor's Office serves as a secondary review prior to disbursement.	Very Low
Facilities	1. Projects may not be properly completed or in compliance with code. 2. Projects may not be timely completed.	Work order requests are centrally handled by a manager to ensure orders are prioritized by need and assigned to employees who have the necessary qualifications.	Medium
	Work that could be completed by staff is contracted out, resulting in loss of County funds or delays in project completion.	Contracted work orders require secondary approval.	
	Contractors may be hired that are not County-preferred or for work that is not a necessity to meet County objectives.	Facility Manager submits a requisition form to Financial Services employees who communicate with the Purchasing Office to ensure proper vendor selection.	
	Funds may not be available for required projects.	Financial Services reviews Service Authorization Forms to ensure available funds are on hand for requested projects.	
	The contractor could perform unnecessary work outside the scope of the agreement, resulting in the loss of County funds.	1. Any changes required by a contractor must be submitted in writing. 2. Dual approval is required for all change orders.	
	Contractors are incorrectly paid for either substandard or incomplete work.	A manager reviews closed work order paperwork, inspects the work performed for accuracy and completeness, and verifies the completion date. A dual check is performed on work orders to verify the work provided addressed the needs of the requesting individual.	
Fleet Management	Fuel cards are not sufficiently protected to prevent loss, theft, or misappropriation.	1. Each vehicle is assigned a specific fuel card. Finance maintains records of this assignment. 2. Managerial approval is required prior to receiving a fuel card from Finance. 3. Employees return fuel cards and corresponding receipts to Finance after each use.	Low

Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
	Employees may use fuel cards for purposes in violation of County policies.	1. TNR Department approval is required before authorizing an employee for fuel card use. 2. Manager approval is required before authorizing an employee for fuel card use.	
Inventory	Inventory items are susceptible to loss or theft due to insufficient barriers to physical access.	1. Only authorized personnel are allowed into the storage area. Entrances are protected by secured access points. 2. All inventories are subject to a regular inventory count and a comparison to the inventory log. Differences are noted and investigated. The results are reviewed and approved by a manager. 3. Policy requires employees to update, sign and date inventory logs when removing or returning/ replenishing items.	Low
	The County pays for goods that have not been received.	All goods received are checked against the suppliers' packing slips/purchase orders before they are accepted and the packing slips signed.	
Procurement - Goods	1. Grant or budget funds may not be available for required items. 2. Invalid purchase requests could lead to misuse of County funds for goods that do not contribute to County objectives.	An employee identifies the goods required and completes a requisition form. A manager reviews the request and signs off.	Low
Procurement - Services	Grant or budget funds may not be available for required services.	An employee identifies the services required and completes a Service Authorization Form. A manager reviews the request and signs off.	Low

FINANCIAL SERVICES/ADMINISTRATION

MISSION AND OBJECTIVES

Financial Services/Administration is comprised of the following: Administration, Financial Services, General Counsel, and Support Services. Financial Services addresses the financial administration and management needed to ensure the proper levels of financial efficiency, compliance, analysis, coordination, and due diligence that is required by the Juvenile Probation Department. This functional area provides services to all of the Juvenile Probation Department's divisions and programs.

SIGNIFICANT ACTIVITIES

Budget administration - Coordinate and develop TCJPD's annual budget submission and presentation as well as perform ongoing budget-related monitoring, maintenance, and preparation of adjustments/transfers during the fiscal year.

Financial accounting, analysis and reporting - Provide technical analysis, assessment, and recommendations regarding the financial aspects of TCJPD programs, contracts, funds utilization, revenue and expenditure trends, and forecasting. In addition, process accounts payable and accounts receivable as well as develop business process improvements to reduce costs of goods and services.

Grant management - Coordinate and facilitate TCJPD grant revenue certifications, ongoing grant -related budget preparation, budget monitoring, accounting, adherence to reporting requirements and fiscal grants management throughout the grant life cycle.

Business processes and controls - Review, assess, and implement efficient and productive financial structures and processes which are in accordance with all applicable guidelines and standards, and consistent with prudent and accepted internal control practices.

Contract management - Monitor and assist with the structuring of financial terms of contracts; maintain an inventory of TCJPD contracts with defined key terms and conditions; assist with the contract renewal and procurement process; as well as assist with the coordination of Juvenile Board and Commissioner's Court contract-related actions.

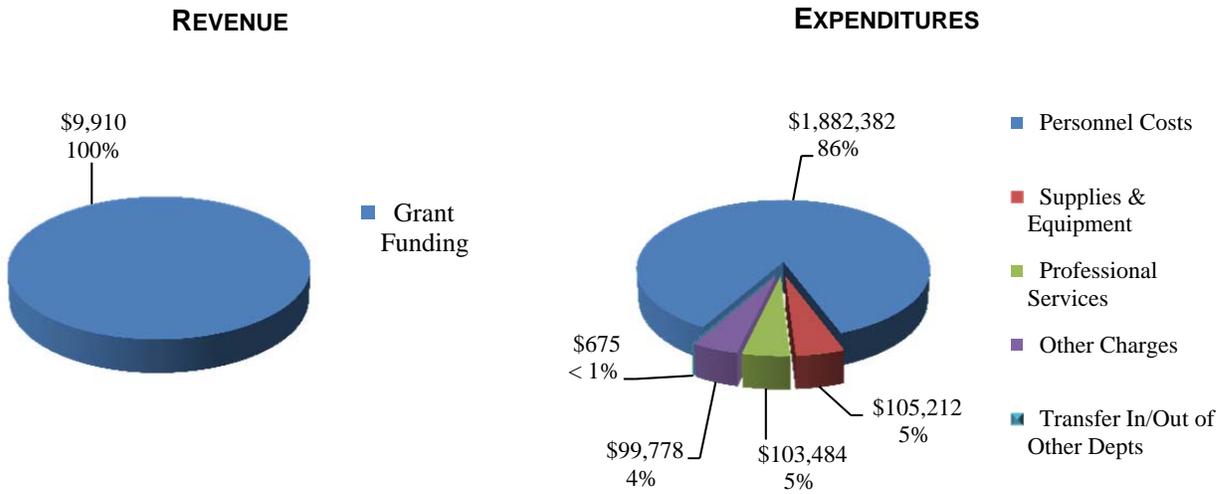
Audits - Assist with the preparation and coordination of activities/tasks pertaining to audits and reviews performed by grantor agencies, the County Auditor's Office, and other independent parties. Write management responses for review findings and audit comments.

Agenda items - Coordinate and disseminate information within TCJPD, and to other Travis County offices, in order to facilitate the placement of fiscal-impacting TCJPD items on the Commissioners' Court Agenda.

Purchasing - Procure supplies, equipment, and services for TCJPD in accordance with the County Purchasing Act. Process requests for payment for all invoices received from the vendors for the payment of goods and services.

FISCAL YEAR 2013 FINANCIAL DATA

During fiscal year 2013, Administration/Financial Services received \$9,910 in the form of grant funding. Personnel costs represented approximately 86% of their expenditures which totaled \$2,191,532. This functional area is funded 98.6% by the General Fund and 4% by grants. The details for their revenues and expenditures are provided below in graph form.



Business Process	Potential Risk	Reported Risk Management Techniques	Process Risk Rating
Accounts Payable & Disbursements	Invoices are incorrectly paid, resulting in a loss of County funds.	<ol style="list-style-type: none"> 1. A manager's review and approval is required. 2. Disbursements over \$5,000 require Chief Juvenile Probation Officer or Financial Manager approval. 3. Support sent to the Auditor's Office serves as a secondary review prior to disbursement. 	Low
Accounts Receivable	<ol style="list-style-type: none"> 1. Invalid accounts receivable are fraudulently created for unauthorized or nonexistent receivables. 2. The payment directions on valid accounts are amended to misdirect funds 	<ol style="list-style-type: none"> 1. The financial software limits the ability to make master file changes to authorized employees. 2. The financial software tracks master file changes by employee, making it possible to identify the person responsible for fraudulent transactions. 3. The employee making master file changes does not have access to cash. 	Low
	Fees are not collected from a juvenile defendant before they turn 18 years old.	An accounts receivable aging report is periodically prepared in order to determine which accounts are past due and initiate collection procedures.	
Bank Reconciliations	<ol style="list-style-type: none"> 1. The cash account is materially misstated in the general ledger and financial reports. 2. The County experiences a loss of funds as the result of failing to resolve reconciling bank items in a timely manner. 3. The loss or misappropriation of funds may remain undisclosed. 	<p>There are policies and procedures requiring the following:</p> <ol style="list-style-type: none"> 1. Bank accounts are timely reconciled on a monthly basis. 2. Bank errors are timely resolved with the bank and recorded in the general ledger. 3. Bank reconciliations are signed by the preparer and reviewer. 	Medium

Business Process	Potential Risk	Reported Risk Management Techniques	Process Risk Rating
<p>Cash Handling</p>	<p>The receipt process for funds collected is not sufficient to properly safeguard these funds.</p>	<ol style="list-style-type: none"> 1. Each walk-in customer is given a receipt when they make a payment. 2. A policy exists restricting the collection of funds to only those locations that have the ability to issue receipts. 3. Manual receipt numbers are tracked in the receipting software to facilitate cross-referencing. 4. Manual receipts are sequentially numbered and contain multiple copies. The cashier is required to issue receipts in numerical order. 5. Customers are required to sign manual receipts to confirm they made a payment. 6. Access to manual receipt books is restricted; manual receipt books are tracked and accounted for. 	<p>Low</p>
	<p>Funds received in the mail are vulnerable to theft or misappropriation.</p>	<ol style="list-style-type: none"> 1. All payments received in the mail are recorded on a mail log. 2. There is an independent review of the mail log to verify all mail payments are deposited. 3. The employee who opens the mail and completes the mail log does not have access to the receipting software. 4. There are always two employees present when the incoming mail is opened. 	
	<p>Improper use of the void receipt function may lead to loss or misappropriation of funds collected.</p>	<ol style="list-style-type: none"> 1. Documented management approval is required for all voided receipts. 2. When manual receipts are voided, all copies of the receipt are retained. 	
	<p>Incompatible duties may increase the likelihood of loss or misappropriation of funds on hand.</p>	<ol style="list-style-type: none"> 1. Deposits are prepared in the presence of a second Financial Services employee who also reviews the deposit. 2. Incompatible system access is prevented or alternative controls are put into place. 	
	<p>Funds on hand are susceptible to loss or misappropriation due to insufficient barriers to physical access.</p>	<ol style="list-style-type: none"> 1. Funds on hand are secured in a safe during non-business hours and are reasonably secured during business hours. 2. All collections are deposited by the following business day. 	

Business Process	Potential Risk	Reported Risk Management Techniques	Process Risk Rating
	The environment is not conducive to properly safeguarding funds collected from loss or misappropriation.	Daily reconciliations are performed to ensure funds on hand reconcile to system reports.	
Fixed Assets	Fixed assets are stolen, misplaced or damaged, resulting in a loss of County funds.	<ol style="list-style-type: none"> 1. An identification plate containing the asset's number and declaring the asset to be the property of Travis County is attached to all portable assets prior to them being put into service. 2. The Purchasing Office is informed of changes in authorized user details by the department manager and accordingly updates SAP. 3. Purchasing sends a representative to each County office on an annual basis to perform an independent physical check of all assets assigned them. 4. After performing an independent physical verification, Purchasing provides the office with a list of any assets that could not be located. The offices will review any discrepancies and report back to Purchasing with findings. 	Medium
	Fixed assets may be prematurely removed from service and/or misappropriated.	Warehouse personnel verify the receipt and subsequent disposal of fixed assets, ensuring complete records are maintained.	
	Fixed assets may be prematurely written off without taking sufficient steps to locate the missing assets, resulting in a loss of County funds to replace the assets.	<ol style="list-style-type: none"> 1. The Travis County Fixed Asset Policy and Procedure Manual provides the required steps for writing-off missing assets. 2. After assets remaining missing for three years, Purchasing compiles a list of the missing assets and presents it to Commissioners Court for authorization to write off the assets. 3. Warehouse personnel verify the receipt and subsequent disposal of fixed assets, ensuring complete records are maintained. 	

Business Process	Potential Risk	Reported Risk Management Techniques	Process Risk Rating
<p>General Ledger</p>	<p>1. Balance sheet accounts are materially misstated. 2. The loss or misappropriation of funds remains undisclosed.</p>	<p>1. Every balance sheet account is reconciled on a monthly basis. The reconciliations are signed by both the preparer and the manager who performed the review. 2. The manager maintains a monthly register of the account reconciliations with review status to ensure that all accounts are reconciled.</p>	
	<p>1. Entries could be recorded without Accounting management knowledge to hide mistakes/wrong-doing, or 2. An inexperienced person could inadvertently make changes resulting in misstatement.</p>	<p>1. Access to the various sections of the accounting system is restricted through the use of log-ins and user groups. Only users within the general ledger user groups have input access to general ledger data through the system. 2. The staff is trained to refrain from sharing log-in details. In addition, the system requires passwords to be changed at least once every three months. 3. The County's policy requires employees to lock their workstations when they are absent from their desks.</p>	
	<p>Journal entries entered onto the general ledger are erroneous and/or fraudulent.</p>	<p>Employees cannot post journal entries to the general ledger without first obtaining review and authorization by an employee who is superior in rank to them.</p>	
<p>Grant Management</p>	<p>An ineligible participant receives benefits due to a County employee's error in judgment.</p>	<p>Written policies provide direction for making and documenting eligibility determinations.</p>	<p>High</p>
	<p>The County disburses funds for goods or services that will not be reimbursed by the grant.</p>	<p>1. Program, Research & Planning, and Financial Services employees meet to discuss grant funds to be pursued. At these meetings, they learn about the types of expenditures that can be reimbursed should the grant funds be obtained. 2. Disbursement of grant funds requires pre-authorization, including documented approval by the Division Director.</p>	

Business Process	Potential Risk	Reported Risk Management Techniques	Process Risk Rating
Procurement - Goods	1. Grant or budget funds may not be available for required items. 2. Invalid purchase requests could lead to misuse of County funds for goods that do not contribute to County objectives.	An employee identifies the goods required and completes a requisition form. A manager reviews the request and signs off.	Medium
Procurement - Services	1. Grant or budget funds may not be available for required services. 2. Court authorization to procure services on behalf of a defendant is not obtained.	1. An employee identifies the services required and completes an Authorization of Services Form. A manager will review the request and sign off. 2. The legal document(s) providing court authorization to request services for the defendant must be attached to the Authorization of Services Form.	Medium
Program Management	Program benefits on hand, such as gift cards and bus passes, are lost or stolen.	1. Physical barriers are in place to prevent unauthorized access to gift cards and bus passes. 2. The acquisition and distribution of bus passes and gift cards are tracked through the use of logs and sign-offs.	High
	Due to excessive delays in making payment or incorrect payments, the vendor drops their account with the County, resulting in the discontinuation of the voucher program.	1. Finance proactively requests invoices from the vendor after receiving receipts from voucher purchases. 2. When vendor invoices are received, they are logged to avoid duplicate payments.	
	Vouchers are lost or stolen, resulting in vouchers being fraudulently used for non-program purposes.	1. Vouchers are sequentially numbered and contain multiple copies. 2. The distribution of vouchers and voucher booklets is tracked with logs and sign-offs. 3. There are physical barriers to accessing vouchers. 4. The vouchers on hand are periodically compared to the logs to verify the existence of the vouchers and the accuracy of the logs.	

Business Process	Potential Risk	Reported Risk Management Techniques	Process Risk Rating
<p>Restitution (Court Functions)</p>	<p>1. Due to employee error, restitution is not disbursed to the entitled party named on the court order or voluntary restitution agreement. 2. Sufficient court documentation is not retained to substantiate the restitution disbursement.</p>	<p>The restitution checks, applicable transaction reports, and deposit support are reviewed by the Lead Accountant who initials the transaction report. They are then forwarded to the Deputy Chiefs for review and check signing.</p>	<p>High</p>
	<p>1. Invalid restitution payables are fraudulently created for unauthorized or nonexistent victims. 2. The payment directions on valid accounts are amended to misdirect funds.</p>	<p>1. The employee creating the restitution checks does not have other cash handling duties. 2. Incompatible system access is prevented or alternative controls are put into place.</p>	
	<p>Restitution collections are not disbursed in a timely manner as required by statute.</p>	<p>Policy dictates that every Monday, all restitution funds received during the previous week are processed in QuickBooks for disbursement.</p>	
	<p>Restitution check stock is inappropriately used to misappropriate County funds.</p>	<p>Restitution check stock is kept in a locked location. Only authorized personnel are allowed access.</p>	
	<p>1. Unclaimed restitution is not transferred to the Unclaimed Juvenile Restitution Fund in accordance with statutory requirements. 2. Notifications are not sent to the victim in accordance with the timetable set by statute.</p>	<p>A documented process is in place detailing how to properly handle restitution in accordance with statute.</p>	
	<p>Revenue Generation</p>	<p>Court documents and filings are not maintained to support an assessment.</p>	
<p>Fees are not assessed in accordance with statute.</p>		<p>Periodic review of changes to fee-creating statutes and legislative changes during sessions is performed.</p>	

Business Process	Potential Risk	Reported Risk Management Techniques	Process Risk Rating
	The uncollected balances of court-related fee assessments are incorrectly adjusted/waived.	<ol style="list-style-type: none"> 1. Documentation is maintained for the adjustment/waiver of the uncollected balance of court-related fee assessments. 2. Documented judge approval is required for all adjustments/waivers of the uncollected balance of court-related fee assessments. 3. If the defendant is significantly delinquent in paying their court-related fees, a payment plan can be implemented if court authorization is obtained. 4. Policies and procedures are in place for the adjustment/waiver of the uncollected balance of court-related fee assessments. 	
	Fees the court is required to assess in accordance with statute are incorrectly adjusted/waived.	<ol style="list-style-type: none"> 1. Court Services is required to prepare a documented determination of indigence for all defendants. 2. Court is required to provide a Ruling of Indigence prior to waiving statutorily-required fees. 	
	Refunds are disbursed to individuals who are not entitled to a refund.	<ol style="list-style-type: none"> 1. All refunds require manager review and authorization. 2. Refund support sent to the Auditor's Office serves as a secondary review prior to disbursement. 	
	Cash receipts are incorrectly recorded in SAP.	Supervisory review of SAP cash receipt entries to verify accuracy and agreement with supporting documentation is required.	
	Juvenile Probation does not comply with the statutory deadline for fee remittance to the Treasurer.	Policy requires the deposit/remittance of collections on the business day after receipt.	

FOOD SERVICES

MISSION AND OBJECTIVES

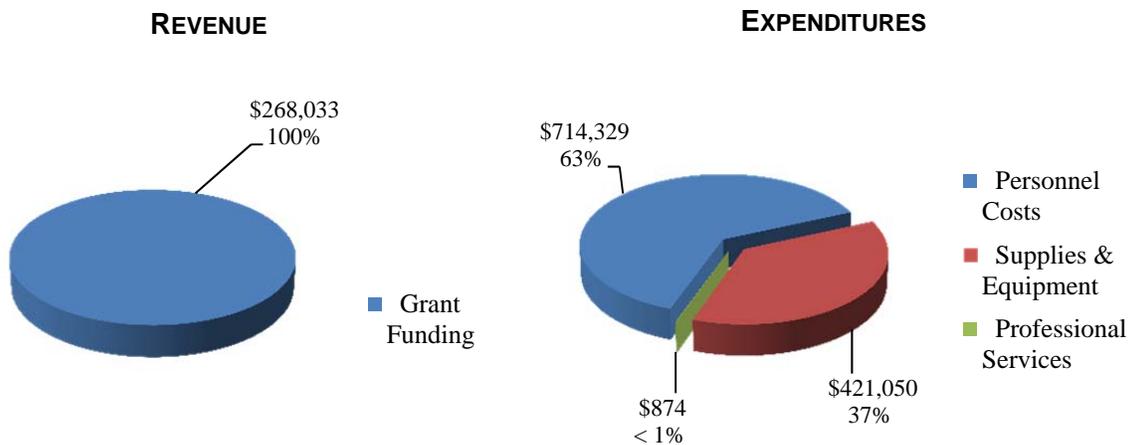
Food Services ensures that all meals provided to the juveniles in the facility meet the dietary requirements of the United States Department of Agriculture (USDA) for school breakfast, lunch and dinner. They also make sure these meals are served in a timely and consistent fashion.

SIGNIFICANT ACTIVITIES

- Create weekly menus that comply with the National School Lunch Program grant requirements while addressing the special dietary needs of some juveniles. A contracted dietician assists with this process.
- Perform weekly inventories of food items and create shopping lists for purchasing needed items from local contracted vendors or through the Purchasing Office.
- Maximize the use of USDA commodities to purchase food items at a reduced cost whenever possible.
- Prepare and serve three meals and two snacks on a daily basis.
- Use the Nutrikids POS System to track the details of meals served to be used for grant reimbursement.
- Generate documentation to support the financial report submitted for grant reimbursement.

FISCAL YEAR 2013 FINANCIAL DATA

During fiscal year 2013, Food Services received \$268,033 in the form of grant funding. Personnel costs represented approximately 63% of their expenditures which totaled \$1,136,253. The details for their revenues and expenditures are provided below in graph form.



Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
Accounts Payable & Disbursements	Invoices are incorrectly paid, resulting in a loss of County funds.	1. A manager's review and approval is required. 2. Disbursements over \$5,000 require Chief Juvenile Probation Officer or Financial Manager approval. 3. Support sent to the Auditor's Office serves as a secondary review prior to disbursement.	Very Low
Grant Management	Juvenile meals do not meet grant eligibility criteria and the County loses grant fund reimbursement.	The procedure for meal planning is to use the Food Buying Guide to ensure grant compliance. It is used as the basis for preparing the food production record which is used to substantiate grant claims during grantor audits.	Low
	Financial reports contain inaccurate balances, resulting in an audit finding.	The juvenile's PID number is entered into the Nutrikids POS system when the meal is served. Monthly, a POS-generated report and a master list of juvenile names are used as support for the financial report for grant reimbursement.	
Inventory	Inventory items are susceptible to loss or theft due to insufficient barriers to physical access.	1. Every Sunday the Food Services Kitchen Supervisor performs a complete inventory and documents the results on an inventory form. 2. No more than two weeks supply is held at any given time. The Food Services Manager reviews the inventory form and uses it to create the list of items to be ordered.	Low
	The County pays for goods that have not been received.	All goods received are checked against the suppliers' packing slips/purchase orders before they are accepted, and the packing slips are signed.	
Procurement - Goods	1. Grant or budget funds may not be available for required items. 2. Invalid purchase requests could lead to misuse of County funds for goods that do not contribute to County objectives.	An employee identifies the goods required and completes a requisition form. A manager reviews the request and signs off.	Low
Procurement - Services	Grant or budget funds may not be available for required services.	An employee identifies the services required and completes a Service Authorization Form. A manager reviews the request and signs off.	Low

HEALTH SERVICES

MISSION AND OBJECTIVES

Health Services has three divisions: Assessment, Medical Services, and Treatment & Counseling. These divisions are responsible for ensuring quick response to health issues, psychological assessment needs, and treatment necessities

SIGNIFICANT ACTIVITIES

Assessment Services

The Assessment Services Division administers mental health and substance use assessments to juveniles. In addition, they are responsible for the following activities:

- Conduct psychological evaluations with staff and/or contract providers.
- Facilitate juvenile anger management and family violence intervention groups.
- Provide screening and enrollment services for the Special Needs Diversionary Program and the Juvenile Mental Health Court.
- Offer consultation and training to TCJPD staff.

Medical

The Medical Division provides the following assistance to juveniles in Detention and Residential Services:

- *Medical Services* - Perform medical assessments upon admission as well as provide healthcare services such as preventative health education, dental assessments, psychiatric evaluations, and follow-up.
- *Sick Call* - Assess all juveniles who complain of being sick and/or request medical attention. Provide treatment by a nurse in accordance with standing orders. Juveniles needing follow-up care are given an appointment to see the physician during clinic hours.
- *Medication/Treatment Administration* - Give medication prescribed by the physicians and dentist to the juveniles.
- *Out-patient Services* - Ensure that all juveniles receive coordinated care with outside providers as well as continued clinical follow-up for continuity of care.

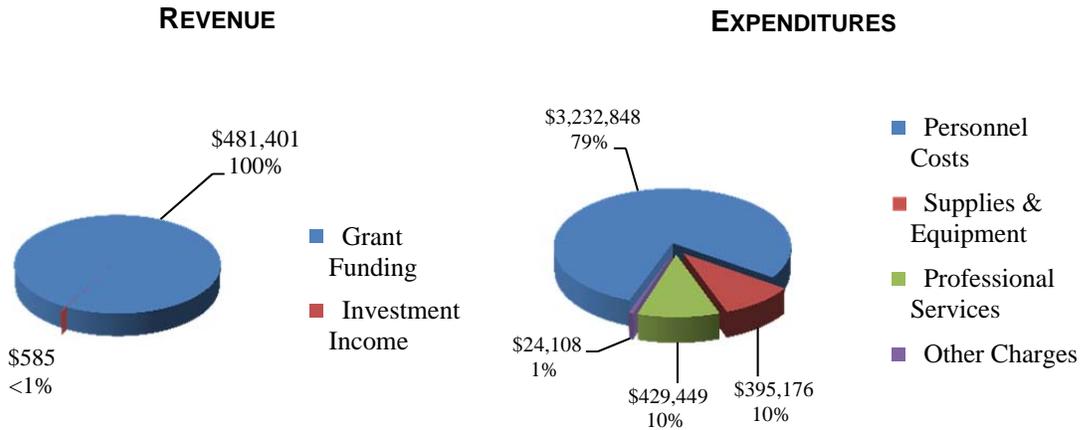
Treatment & Counseling

The Treatment & Counseling Division provides the following services to juveniles residing in Detention and Residential as well as juveniles receiving day treatment and aftercare services:

- Address relapse and recidivism prevention while assisting youth in the development of pro-social and problem solving skills.
- The program's licensed psychologists, licensed counselors, and group leaders utilize highly structured cognitive behavioral interventions that focus on cognitive self-change, community responsibility, and the development of adaptive interpersonal and emotional coping skills.
- Provide individual, group, and family therapy; brief crisis intervention; parenting skills education; substance abuse education and treatment; sexual behavior treatment; and individualized treatment and aftercare planning.

FISCAL YEAR 2013 FINANCIAL DATA

During fiscal year 2013, revenue for Health Services totaled \$481,986 and consisted almost entirely of grant funding. Personnel costs represented approximately 79% of their expenditures which totaled \$4,081,581. Although Medical Services is 100% funded by the General Fund, Assessment Services and Treatment & Counseling are funded 84% and 83%, respectively, by the General Fund. The details for their revenues and expenditures are provided below in graph form.



Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
Accounts Payable & Disbursements	Invoices are incorrectly paid, resulting in a loss of County funds.	1. A manager's review and approval is required. 2. Disbursements over \$5,000 require Chief Juvenile Probation Officer or Financial Manager approval. 3. Support sent to the Auditor's Office serves as a secondary review prior to disbursement.	Low
Contract Management - Professional Services	1. The County disburses funds to a vendor for providing services to a juvenile offender without first obtaining court authorization as required by statute. 2. The County incurs charges for services rendered when neither grant nor budget funds are available.	Formal, documented policies and procedures exist for authorizing services prior to the request. The Service Authorization Form (SAF) is used for this purpose, and requires the following: 1. Supporting legal documents must be attached to the form. 2. A manager must sign the form indicating their approval. 3. The request for change order section of the form must be completed for status changes.	Very High
Grant Management	An ineligible participant receives benefits due to a County employee's error in judgment.	Written policies provide direction for making and documenting eligibility determinations.	Medium
	The County disburses funds for goods or services that will not be reimbursed by the grant.	1. Program, Research & Planning, and Financial Services employees meet to discuss grant funds to be pursued. At these meetings, they learn about the types of expenditures that can be reimbursed should the grant funds be obtained. 2. Disbursement of grant funds requires pre-authorization, including documented approval by the Division Director.	
Inventory	Medication is susceptible to loss or theft due to insufficient barriers to physical access.	1. All medications are subject to regular inventory counts and comparison to the medicine log book. Differences are noted and investigated. The results are reviewed and approved by a manager. 2. Only authorized personnel are allowed into the medicine storage area. Entrances are protected by secured access points. 3. Nurses record the delivery of medications in the medicine log book, and document when medications are a) dispensed to juveniles, or b) sent to Del Valle for incineration.	Very High

Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
	<p>Juvenile Probation pays for medication that was either not ordered or was not received.</p>	<p>All medications received are checked against the pharmacy's supporting documentation before they are accepted and the delivery slip is signed.</p>	
	<p>Unused or expired medications remain onsite after the juvenile is released in violation of regulations and contractual obligations.</p>	<p>Policies and procedures for the proper disposal of medications are in place.</p>	
<p>Procurement - Goods</p>	<p>1. Grant or budget funds may not be available for required items. 2. Invalid purchase requests could lead to misuse of County funds for goods that do not contribute to County objectives.</p>	<p>An employee identifies the goods required and completes a requisition form. A manager reviews the request and signs off.</p>	<p>Medium</p>
<p>Procurement - Services</p>	<p>1. Grant or budget funds may not be available for required services. 2. Court authorization to procure services on behalf of a defendant is not obtained.</p>	<p>An employee identifies the services required and completes a Service Authorization Form. A manager reviews the request and signs off.</p>	<p>Medium</p>
<p>Program Management</p>	<p>An ineligible participant receives benefits due to a County employee's error in judgment.</p>	<p>Written policies and procedures for making and documenting program eligibility determinations are in place.</p>	<p>High</p>
	<p>Program benefits are incorrectly computed.</p>	<p>1. Written policies and procedures for calculating program benefits are in place. 2. Independent review and signature approval of program benefit determinations are required.</p>	

HUMAN RESOURCES

MISSION AND OBJECTIVES

Human Resources & Staff Development assesses TCJPD processes as they relate to human resources, and develops and implements processes to ensure compliance with applicable employment laws as well as TCJPD policies/procedures.

SIGNIFICANT ACTIVITIES

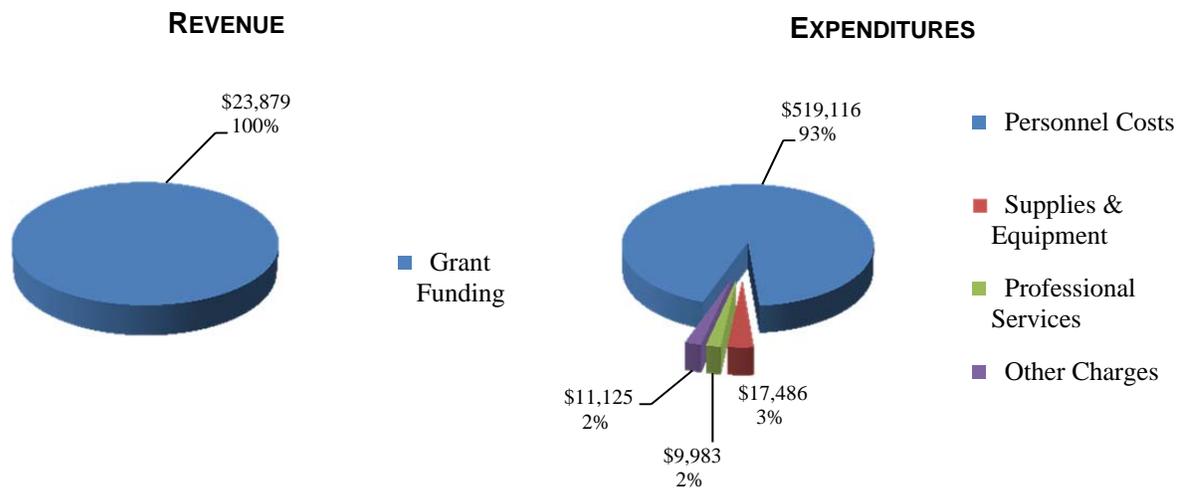
Personnel Services - Coordinate activities with the County Human Resources Management Department and provide a consistent method for maintaining employee records as well as processing personnel actions, and worker compensation claims. Consult with TCJPD personnel regarding employee relations issues; make recommendations and participate in activities for reaching TCJPD strategic goals; manage TCJPD's recruiting and retention efforts; and the employee performance management process, as well as serve as a liaison with outside agencies and the public.

Staff Development - Manage and facilitate training needed to meet the requirements of the Texas Juvenile Probation Commission and other standards as well as identified staff needs.

Volunteer/Intern Services - Provide standard, efficient mechanism for obtaining, approving, and assigning volunteers; for addressing miscellaneous inquiries and requests for information; as well as for coordinating facility tours.

FISCAL YEAR 2013 FINANCIAL DATA

During fiscal year 2013, Human Resources received \$23,879 in the form of grant funding and personnel costs represented approximately 93% of their expenditures which totaled \$557,710. The details for their revenues and expenditures are provided below in graph form.



Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
Accounts Payable & Disbursements	Invoices are incorrectly paid, resulting in a loss of County funds.	1. A manager's review and approval is required. 2. Disbursements over \$5,000 require Chief Juvenile Probation Officer or Financial Manager approval. 3. Support sent to the Auditor's Office serves as a secondary review prior to disbursement.	Very Low
Procurement - Goods	1. Grant or budget funds may not be available for required items. 2. Invalid purchase requests could lead to misuse of County funds for goods that do not contribute to County objectives.	An employee identifies the goods required and completes a requisition form. A manager reviews the request and signs off.	Low
Procurement - Services	Grant or budget funds may not be available for required services.	An employee identifies the services required and completes a Service Authorization Form. A manager reviews the request and signs off.	Low

IT/PLANNING & RESEARCH

MISSION AND OBJECTIVES

Information Technology (IT)/Planning & Research seeks to provide effective and consistent support regarding administrative matters, by coordinating with other County offices, the Juvenile Board, the Texas Juvenile Probation Commission (TJPC), and other governmental entities, for the benefit of the Juvenile Probation Department and its clients.

SIGNIFICANT ACTIVITIES

Research and Evaluation - Research, analyze, and evaluate information/programs as well as report statistics to the Department, State, and other entities.

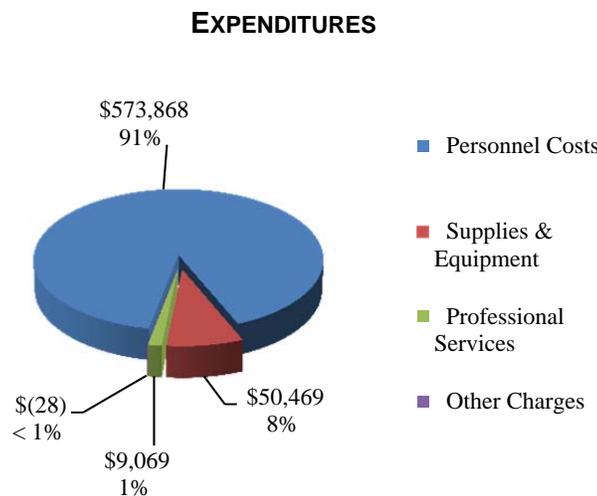
Systems Support Services - Evaluate, plan, support, and liaise with the County Information Technology Services Department (ITS) to ensure all computer and network needs are addressed, including project planning and software implementation.

Data Management - Provide evaluation, project planning, program development, and support services. Liaise with TCJPD staff, grantors, and the TJPC to ensure all juvenile case data is maintained according to grantor and TJPC reporting standards. Develop internal business processes.

Grants Administration - Research, coordinate, and facilitate TCJPD grant applications, contracts, and revenue certifications as well as perform ongoing grant-related monitoring, maintenance, and reporting.

FISCAL YEAR 2013 FINANCIAL DATA

During fiscal year 2013, personnel costs for IT/Planning & Research represented approximately 91% of their expenditures which totaled \$633,378. This functional area is 100% funded by the General Fund. The details for their expenditures are provided below in graph form.



Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
Accounts Payable & Disbursements	Invoices are incorrectly paid, resulting in a loss of County funds.	1. A manager's review and approval is required. 2. Disbursements over \$5,000 require Chief Juvenile Probation Officer or Financial Manager approval. 3. Support sent to the Auditor's Office serves as a secondary review prior to disbursement.	Very Low
Grant Management	Performance reporting is not accurate and/or in agreement with supporting documentation, resulting in difficulties with the grantor.	1. Planning & Research staffs review performance reports to verify report accuracy and conformance to reporting requirements. 2. On a monthly basis, Planning & Research staffs audit program data provided by program coordinators to ensure accuracy and compliance with grant requirements.	Low
	Performance reports are not timely submitted to the grantor, resulting in the County not receiving reimbursement for grant expenditures.	Planning & Research staffs track grant reporting deadlines. Three weeks prior to the grant reporting due date, they send reminder emails to program coordinators, Financial Services, and other users.	
IT & Information Systems	The County sustains losses due to sabotage, vandalism and destruction of networks and computer processing centers.	There are formal, documented policies and procedures that require staff to perform the following IT-related actions in a timely manner: requesting, establishing, issuing, suspending and closing user accounts.	Medium
	The number of software licenses owned by the County are inappropriate due to the following: 1. The County has not purchased licenses for software installed by employees on their County-owned computers, or 2. The County does not renew software licenses when they expire and employees continue to use the software, or 3. Too many software licenses were purchased resulting in a loss of County funds.	Juvenile Probation's Systems Support Division maintains a software license tracking log in Excel which maps the software to the employee using it. It also tracks changes such as the replacement or transfer of software licenses.	

Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
	Software installed on County computers could expose the County's information systems and data to malicious software and/or unauthorized use.	Employees are not given access to install or download unapproved software.	
	Computers and related equipment are stolen, misplaced, or damaged, resulting in a loss of County funds.	Juvenile Probation's IT staff maintains a log to track the movement of computer hardware, laptops, and other computer accessories.	
Procurement - Goods	1. Grant or budget funds may not be available for required items. 2. Invalid purchase requests could lead to misuse of County funds for goods that do not contribute to County objectives.	An employee identifies the goods required and completes a requisition form. A manager reviews the request and signs off.	Low
Procurement - Services	Grant or budget funds may not be available for required services.	An employee identifies the services required and completes a Service Authorization Form. A manager reviews the request and signs off.	Low

JJAEP

MISSION AND OBJECTIVES

The Juvenile Justice Alternative Education Program (JJAEP) serves students aged 10-17 years of age who are expelled from Travis County school districts and meet the criteria outlined in Chapter 37 of the Texas Education Code. The goals of the program are to provide an effective education program and improve behavioral and academic performance.

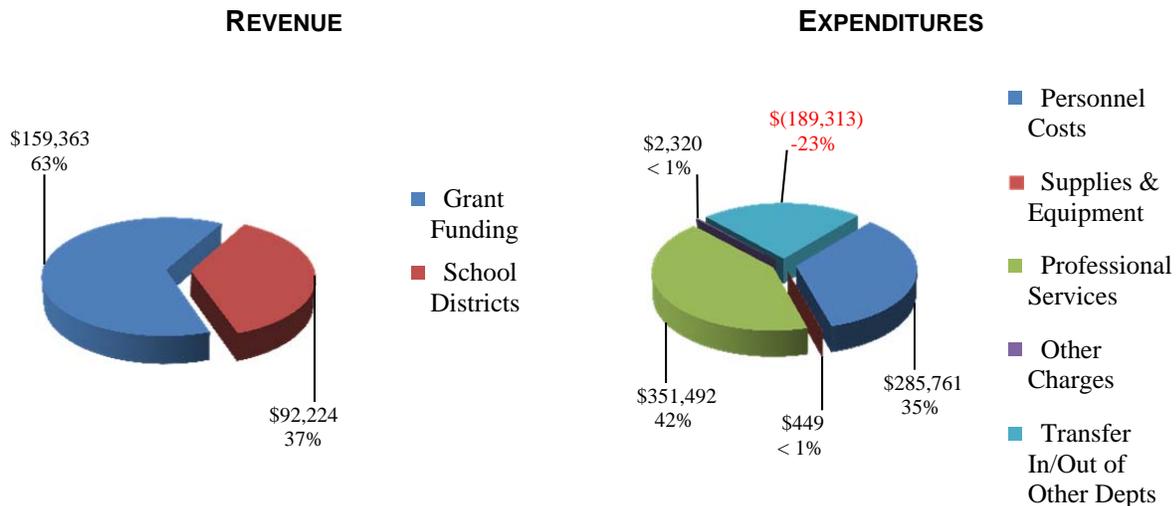
SIGNIFICANT ACTIVITIES

- JJAEP employs a holistic approach in working with juveniles. This includes utilization of a behavior modification classroom, inclusion of families in the behavior modification process, as well as a behavior-based and level of achievement system which increases motivation for learning.
- The students’ academic goals are addressed via the structured classroom setting, related curriculum, and academic progression aimed at achieving success and working toward appropriate grade levels.
- Therapeutic goals are achieved through the completion of assessments by a program therapist, as well as daily group, individual, and family counseling.
- Rehabilitation goals are achieved through the use of individual counseling, competency groups, field trips, and guest speakers.
- JJAEP offers transitional planning and assistance which provides for students’ needs both upon entering the program, and upon their return to their home schools.

FISCAL YEAR 2013 FINANCIAL DATA

During fiscal year 2013, JJAEP received \$159,363 in grant funds and \$92,224 in program funds from school districts, for a total of \$251,587. Funds received for executing the JJAEP Program are special revenue funds that may only be expended for JJAEP Program purposes (Section 37.012, Education Code, and interlocal agreements with school districts).

Personnel costs and professional services represented approximately 35% and 42%, respectively, of expenditures which totaled \$450,710. This total for expenditures is net of a transfer from the General Fund of \$189,313. JJAEP is funded by the General Fund, a grant, and JJAEP special revenue funds. The details for their revenues and expenditures are provided below in graph form.



Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
Accounts Payable & Disbursements	Invoices are incorrectly paid, resulting in a loss of County funds.	1. A manager's review and approval is required. 2. Disbursements over \$5,000 require Chief Juvenile Probation Officer or Financial Manager approval. 3. Support sent to the Auditor's Office serves as a secondary review prior to disbursement.	Very Low
Contract Management - Professional Services	1. The County disburses funds to a vendor for providing services to a juvenile offender without first obtaining court authorization as required by statute. 2. The County incurs charges for services rendered when neither grant nor budget funds are available.	Formal, documented policies and procedures exist for authorizing services prior to the request. The Service Authorization Form (SAF) is used for this purpose, and requires the following: 1. Supporting legal documents must be attached to the form. 2. A manager must sign the form indicating their approval. 3. The request for change order section of the form must be completed for status changes.	Medium
	Fraud, errors, or misuse of contracted professional services occurs, resulting in the loss of County funds.	1. The gatekeeper/point of contact is the only authorized employee to request services from the contractor. 2. Only requests for services made on a properly completed and authorized referral form are accepted.	
	The County contracts with a professional services vendor that is not the best fit in terms of price and/or performance.	1. The Travis County Purchasing Policies and Procedures Manual states that professional services can only be procured through the Request for Qualifications (RFQ) process. 2. Policies and procedures are in place for evaluating contractors before renewing their contracts.	

Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
	<p>A professional services contractor's poor performance goes uncorrected due to inadequate monitoring.</p>	<ol style="list-style-type: none"> 1. The contract requires reporting of performance measures by the contractor. County operational employees review the contactors' reports and address concerns. 2. The contract requires detailed monthly reporting of services provided. The gatekeeper addresses invoice concerns, and the Division Director handles performance concerns reported by the gatekeeper. 3. County employees go on site monitoring visits to perform safety checks, interview juveniles, and verify that law enforcement is consistently notified of runaways. Concerns are documented and provided to the Division Director and Deputy Chief. 	
	<p>Invoices that contain pricing errors or charges for services not rendered are paid, resulting in a loss of County funds.</p>	<ol style="list-style-type: none"> 1. The gatekeeper/point of contact tracks services received and verifies invoice accuracy. 2. The Division Director's review and approval is required. 	
<p>Contract Management – ILA/Revenue</p>	<p>Interlocal agreement (ILA)/revenue contractor is not billed in accordance with one or more of the following:</p> <ol style="list-style-type: none"> 1. Revenue contract rates 2. Commissioners' Court-approved rates 3. Statute 	<ol style="list-style-type: none"> 1. The TJJD requires the use of their attendance vouchers for the monthly billing of mandatory expulsion students. 2. New revenue contracts are created on an annual basis and provide the rates to be charged. 3. JJAEP's discretionary expulsion students who have been expelled for a Title V offense are billed at a higher rate. The JJAEP obtains a law enforcement report as supporting documentation of the offense. 4. Semi-annually, the JJAEP Program Manager prepares a list of the discretionary expulsion students who attended for the semester and submits it to Financial Services for review and preparation of the school district invoices. 	<p>Medium</p>

Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
	<p>JJAEP revenue is not remitted to the County in accordance with contract payment terms or applicable statute.</p>	<p>1. The JJAEP Program Manager and Financial Services employees issue their billings well in advance of the revenue contract payment due dates. 2. The JJAEP Program Manager and Financial Services employees monitor receivables and pursue collection of past due accounts by sending collection letters, emailing the contractor, etc.</p>	
	<p>Fees collected on County premises are not properly safeguarded, resulting the loss or theft of County funds.</p>	<p>Funds collected are deposited on a daily basis.</p>	
	<p>ILA/revenue contract reporting contains errors or incomplete information.</p>	<p>1. JJAEP students are required to sign in every day they are in attendance. The Administrative Assistant uses the sign-in sheets as supporting documentation for the preparation of the monthly attendance spreadsheet which is used for revenue contract reporting and invoicing. 2. The JJAEP Program Manager verifies the accuracy of the attendance spreadsheet and submits it to TJJD with the monthly online attendance reports and vouchers. 3. Copies of the reports and vouchers are provided to Financial Services and the Auditor's Office for additional review. 4. Monthly status reports are generated and reviewed by the Financial Services Manager and the Chief of the Juvenile Probation Department.</p>	
<p>Grant Management</p>	<p>An ineligible participant receives benefits due to a County employee's error in judgment.</p>	<p>Written policies provide direction for making and documenting eligibility determinations.</p>	<p>Low</p>
	<p>The County disburses funds for goods or services that will not be reimbursed by the grant.</p>	<p>1. Program, Research & Planning, and Financial Services employees meet to discuss grant funds to be pursued. At these meetings, they learn about the types of expenditures that can be reimbursed should the grant funds be obtained. 2. Disbursement of grant funds requires pre-authorization, including documented approval by the Division Director.</p>	

Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
Procurement - Goods	1. Grant or budget funds may not be available for required items. 2. Invalid purchase requests could lead to misuse of County funds for goods that do not contribute to County objectives.	An employee identifies the goods required and completes a requisition form. A manager reviews the request and signs off.	Low
Procurement - Services	1. Grant or budget funds may not be available for required services. 2. Court authorization to procure services on behalf of a defendant is not obtained.	An employee identifies the services required and completes a Service Authorization Form. A manager reviews the request and signs off.	Low
Special Revenue Funds	Special revenue funds are inappropriately disbursed, resulting in a violation of statute and/or contractual requirements.	1. Potential payments are reviewed to ensure compliance with statute and/or legal requirements by both the Program Administrator and Financial Services staff. Signature authorization is provided for both reviews. 2. There is a semi-annual meeting with the JJAEP Cooperative where expenditures and budget changes are discussed.	Low

MENTAL HEALTH COURT

MISSION AND OBJECTIVES

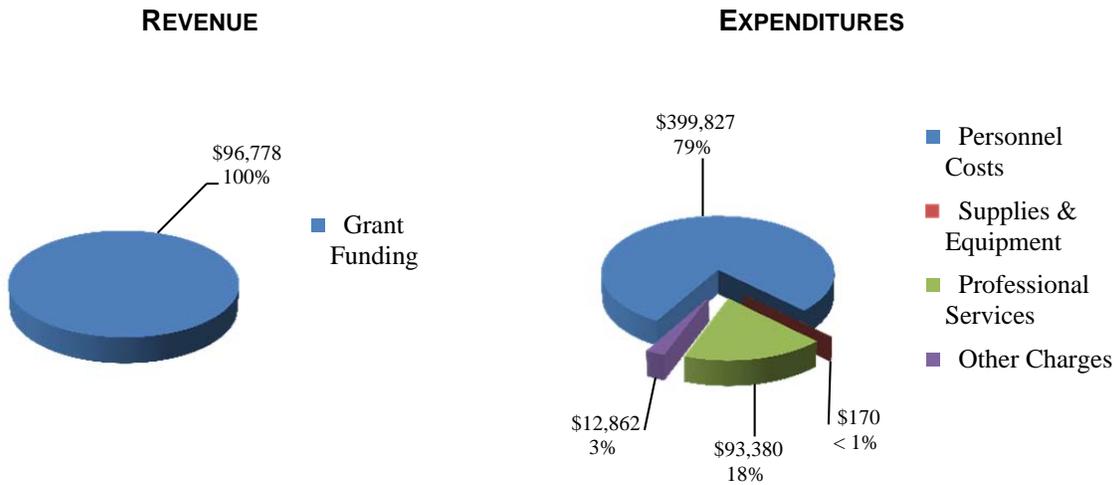
The Juvenile Mental Health Court/Collaborative Opportunities for Positive Experiences (COPE) Program serves pre-adjudicated juveniles who have a mental health diagnosis. The goals of the program are to divert juveniles with mental health diagnoses from adjudication, ensure they receive the necessary services to be successful, provide rapid linkage to services in the community that will provide on-going support to the children and families, and decrease recidivism

SIGNIFICANT ACTIVITIES

- Provide psychological evaluations to juveniles accepted into the program to address cognitive/processing deficits, learning disabilities, history of trauma, and obtain thorough explanations of their mental health diagnoses.
- Provide therapeutic services and linkage to other community support services. The juveniles, their families, and the contracted service providers meet with the COPE team to review progress on a regular schedule determined by their level of supervision. JPOs monitor the families’ participation in the services.
- Develop aftercare plans to maintain mental health supports after the juveniles are discharged from supervision.

FISCAL YEAR 2013 FINANCIAL DATA

During fiscal year 2013, the Mental Health Court received \$96,778 in the form of grant funding. Personnel costs represented approximately 79% of their expenditures which totaled \$506,239. This functional area is funded by both the General Fund and grant funds. The details for their revenue and expenditures are provided below in graph form.



Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
<p>Accounts Payable & Disbursements</p>	<p>Invoices are incorrectly paid, resulting in a loss of County funds.</p>	<p>1. A manager's review and approval is required. 2. Disbursements over \$5,000 require Chief Juvenile Probation Officer or Financial Manager approval. 3. Support sent to the Auditor's Office serves as a secondary review prior to disbursement.</p>	<p>Very Low</p>
<p>Contract Management - Professional Services</p>	<p>1. The County disburses funds to a vendor for providing services to a juvenile offender without first obtaining court authorization as required by statute. 2. The County incurs charges for services rendered when neither grant nor budget funds are available.</p> <p>Fraud, errors, or misuse of contracted professional services occurs, resulting in the loss of County funds.</p> <p>A professional services contractor's poor performance goes uncorrected due to inadequate monitoring.</p>	<p>Formal, documented policies and procedures exist for authorizing services prior to the request. The Service Authorization Form (SAF) is used for this purpose, and requires the following:</p> <p>1. Supporting legal documents must be attached to the form. 2. A manager must sign the form indicating their approval. 3. The request for change order section of the form must be completed for status changes.</p> <p>1. The gatekeeper/point of contact is the only authorized employee to request services from the contractor. 2. Only requests for services made on a properly completed and authorized referral form are accepted.</p> <p>1. The contract requires reporting of performance measures by the contractor. County operational employees review the contractors' reports and address concerns. 2. The contract requires detailed monthly reporting of services provided. The gatekeeper addresses invoice concerns, and the Division Director handles performance concerns reported by the gatekeeper. 3. County employees go on site monitoring visits to perform safety checks, interview juveniles, and verify that law enforcement is consistently notified of runaways. Concerns are documented and provided to the Division Director and Deputy Chief.</p>	<p>High</p>

Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
	Invoices that contain pricing errors or charges for services not rendered are paid, resulting in a loss of County funds.	<ol style="list-style-type: none"> 1. The gatekeeper/point of contact tracks services received and verifies invoice accuracy. 2. Division Director approval is required. 	
Grant Management	An ineligible participant receives benefits due to a County employee's error in judgment.	Written policies, procedures, and program descriptions provide direction for making and documenting eligibility determinations.	Low
	The County disburses funds for goods or services that will not be reimbursed by the grant.	<ol style="list-style-type: none"> 1. Program, Research & Planning, and Financial Services employees meet to discuss grant funds to be pursued. At these meetings, they learn about the types of expenditures that can be reimbursed should the grant funds be obtained. 2. Disbursement of grant funds requires pre-authorization, including documented approval by the Division Director. 	
Procurement - Goods	<ol style="list-style-type: none"> 1. Grant or budget funds may not be available for required items. 2. Invalid purchase requests could lead to misuse of County funds for goods that do not contribute to County objectives. 	An employee identifies the goods required and completes a requisition form. A manager reviews the request and signs off.	Medium
Procurement - Services	<ol style="list-style-type: none"> 1. Grant or budget funds may not be available for required services. 2. Court authorization to procure services on behalf of a defendant is not obtained. 	An employee identifies the services required and completes a Service Authorization Form. A manager reviews the request and signs off.	Medium
Program Management	An ineligible participant receives benefits due to a County employee's error in judgment.	Written policies and procedures for making and documenting program eligibility determinations are in place.	High
	Program benefits are incorrectly computed.	<ol style="list-style-type: none"> 1. Written policies and procedures for calculating program benefits are in place. 2. Independent review and signature approval of program benefit determinations are required. 	

MISCELLANEOUS SPECIAL REVENUE FUNDS

Special revenue funds are used to account for revenues derived from fees and other revenue sources that are restricted by statute or contractual obligation to finance specific activities. TCJPD has seven special revenue funds, two of which are specific to the JJAEP and Truancy Court Programs. Details about these special revenue funds are provided in the functional area risk profiles for JJAEP and Court Administration, respectively. The remaining five special revenue funds are not specific to any functional area. Listed below are the five miscellaneous special revenue funds by funding source.

COURT-ORDERED FEES

1. **Juvenile Deferred Prosecution Fund** - Deferred prosecution fees are to be used for juvenile probation or community-based juvenile corrections services or facilities in which a juvenile may be required to live while under court supervision (Section 53.03, Family Code).
2. **Juvenile Delinquency Prevention Fund** - The juvenile delinquency prevention and graffiti eradication fee can only be used to fund the following: repair damage, educational and intervention programs, public awards leading to the apprehension and prosecution of such offenders, various teen programs designed to prevent juveniles from engaging in delinquent conduct, and funding for the County Juvenile Probation Department (Article 102.0171, Code of Criminal Procedure).
3. **Juvenile Fee Fund** - Probation fees may only be used for juvenile probation or community-based juvenile corrections services or facilities in which a juvenile may be required to live while under court supervision (Section 54.061, Family Code).

UNCLAIMED RESTITUTION

Unclaimed Juvenile Restitution Fund - Juvenile restitution payments that remain unclaimed for more than five years are placed in this special revenue fund. Monies can only be used for the same purposes for which the County may spend juvenile state aid (Section 54.0482, Family Code).

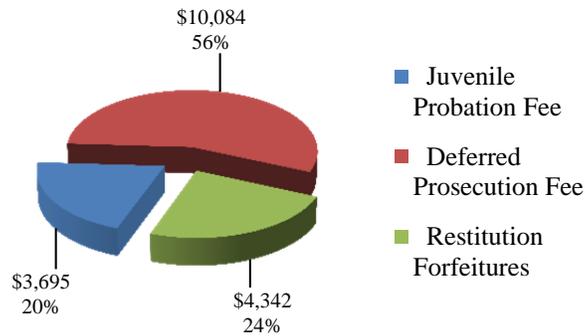
DONATIONS

Gardner House Handicraft Fund - Donations received from the public are deposited in this special revenue fund for tracking purposes, not because there is a statutory or contractual requirement. The funds are to be used for juveniles in the custody of Travis County at the Gardner Betts Juvenile Justice Center.

FISCAL YEAR 2013 FINANCIAL DATA

During fiscal year 2013, the special revenue funds (excluding JJAEP and Truancy Court) received \$13,779 in charges for services and \$4,342 in restitution forfeitures, for a total of \$18,121. There were no expenditures for these funds. The details for their revenues are provided below in graph form.

REVENUE



Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
Special Revenue Funds	Special revenue funds are inappropriately disbursed, resulting in a violation of statute and/or contractual requirements.	Potential payments are reviewed to ensure compliance with statute and/or legal requirements by both the Program Administrator and Financial Services staff. Signature authorization is provided for both reviews.	Low

PROBATION SERVICES

MISSION AND OBJECTIVES

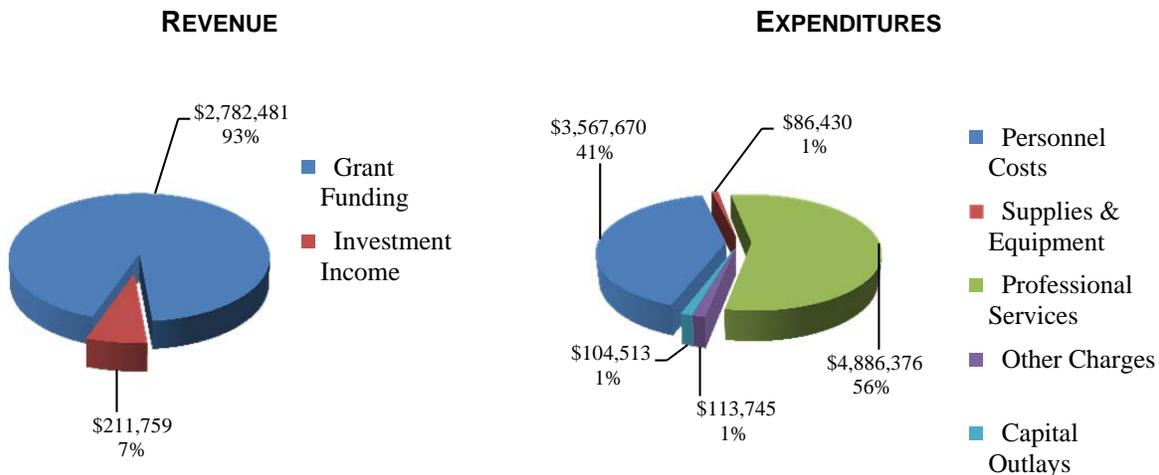
Probation Services is comprised of three field supervision units (North, South, and Central), and five specialized units (Intensive Supervision Program, Special Needs Diversionary Program, Placement Unit, Sex Offender Unit, and Crossover Unit). JPOs supervise youth in the community and while in residential treatment centers with the goal of providing effective supervision and services to enhance competency development, public safety, and accountability.

SIGNIFICANT ACTIVITIES

- Supervision is accomplished by home, school, and office visits, which frequently include contact with one or both parents. Probation Services employees travel to residential treatment centers a minimum of one time per month to provide supervision to juveniles placed outside the home for treatment.
- Juvenile compliance with their rules of probation is verified by performing curfew checks, drug testing, etc.
- Case plans are developed and designed to ensure that juveniles obtain the recommended treatment and/or education to address the psychological/social needs identified at Intake. JPOs request services from the Juvenile Assessment Unit as well as from professional services contractors.
- JPOs work with the Victim Services Unit to create and implement plans for juveniles to address their accountability to their victims.
- Juveniles are assessed by JPOs to determine if they would benefit from having a mentor, and if so the youth and their parents/guardians are provided the opportunity to obtain one.

FISCAL YEAR 2013 FINANCIAL DATA

During fiscal year 2013, Probation Services received \$2,782,481 in the form of grant funding and \$211,759 of investment income for a total of \$2,994,240. Personnel costs and professional services represented approximately 41% and 56%, respectively, of their expenditures which totaled \$8,758,734. The details for their revenues and expenditures are provided below in graph form.



Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
Accounts Payable & Disbursements	Invoices are incorrectly paid, resulting in a loss of County funds.	<ol style="list-style-type: none"> 1. A manager's review and approval is required. 2. Disbursements over \$5,000 require Chief Juvenile Probation Officer or Financial Manager approval. 3. Support sent to the Auditor's Office serves as a secondary review prior to disbursement. 	Low
Contract Management - Professional Services	<ol style="list-style-type: none"> 1. The County disburses funds to a vendor for providing services to a juvenile offender without first obtaining court authorization as required by statute. 2. The County incurs charges for services rendered when neither grant nor budget funds are available. 	<p>Formal, documented policies and procedures exist for authorizing services prior to the request. The Service Authorization Form (SAF) is used for this purpose, and requires the following:</p> <ol style="list-style-type: none"> 1. Supporting legal documents must be attached to the form. 2. A manager must sign the form indicating their approval. 3. The request for change order section of the form must be completed for status changes. 	High
	Fraud, errors, or misuse of contracted professional services occurs, resulting in the loss of County funds.	<ol style="list-style-type: none"> 1. The gatekeeper/point of contact is the only authorized employee to request services from the contractor. 2. Only requests for services made on a properly completed and authorized referral form are accepted. 	
	The County contracts with a professional services vendor that is not the best fit in terms of price and/or performance.	<ol style="list-style-type: none"> 1. The Travis County Purchasing Policies and Procedures Manual states that professional services can only be procured through the Request for Qualifications (RFQ) process. 2. Policies and procedures are in place for evaluating contractors before renewing their contracts. 	

Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
	A professional services contractor's poor performance goes uncorrected due to inadequate monitoring.	<ol style="list-style-type: none"> 1. The contract requires reporting of performance measures by the contractor. County operational employees review the contractors' reports and address concerns. 2. The contract requires detailed monthly reporting of services provided. The gatekeeper addresses invoice concerns, and the Division Director handles performance concerns reported by the gatekeeper. 3. County employees go on site monitoring visits to perform safety checks, interview juveniles, and verify that law enforcement is consistently notified of runaways. Concerns are documented and provided to the Division Director and Deputy Chief. 	
	Invoices that contain pricing errors or charges for services not rendered are paid, resulting in a loss of County funds.	<ol style="list-style-type: none"> 1. The gatekeeper/point of contact tracks services received and verifies invoice accuracy. 2. The Division Director's review and approval is required. 	
Grant Management	An ineligible participant receives benefits due to a County employee's error in judgment.	<ol style="list-style-type: none"> 1. Written policies provide direction for making and documenting eligibility determinations. 	Medium
	The County disburses funds for goods or services that will not be reimbursed by the grant.	<ol style="list-style-type: none"> 1. Program, Research & Planning, and Financial Services employees meet to discuss grant funds to be pursued. At these meetings, they learn about the types of expenditures that can be reimbursed should the grant funds be obtained. 2. Disbursement of grant funds requires pre-authorization, including documented approval by the Division Director. 	
Inventory	Inventory items (for example, urine analysis kits) are susceptible to loss or theft due to insufficient barriers to physical access.	<ol style="list-style-type: none"> 1. Only authorized personnel are allowed into the storage area. Entrances are protected by secured access points. 2. All inventories are subject to a regular inventory count and a comparison to the inventory log. Differences are noted and investigated. The results are reviewed and approved by a manager. 3. Policy requires employees to update, sign and date inventory logs when removing or returning/replenishing items. 	Very Low

Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
	The County pays for goods that have not been received.	All goods received are checked against the suppliers' packing slips/purchase orders before they are accepted and the packing slips signed.	
Procurement - Goods	1. Grant or budget funds may not be available for required items. 2. Invalid purchase requests could lead to misuse of County funds for goods that do not contribute to County objectives.	An employee identifies the goods required and completes a requisition form. A manager reviews the request and signs off.	Medium
Procurement - Services	1. Grant or budget funds may not be available for required services. 2. Court authorization to procure services on behalf of a defendant is not obtained.	An employee identifies the services required and completes a Service Authorization Form. A manager reviews the request and signs off.	Medium
Program Management	An ineligible participant receives benefits due to a County employee's error in judgment.	1. Written policies and procedures for making and documenting program eligibility determinations are in place. 2. Independent review and signature approval of eligibility determinations are required.	High
	Program benefits are incorrectly computed.	1. Written policies and procedures for calculating program benefits are in place. 2. Independent review and signature approval of program benefit determinations are required.	
	A participant receives benefits despite failing to meet all program requirements.	Participants' completion of program requirements is monitored and any noncompliance is addressed.	
	Program benefits, such as gift cards and bus passes, are lost or stolen.	1. Physical barriers are in place to prevent unauthorized access to gift cards and bus passes. 2. Acquisition and distribution of bus passes and gift cards are tracked through the use of logs and sign-offs.	
	Vouchers are used to purchase items or services not covered by the program.	The voucher is given to a County employee who will make purchases on behalf of the client. The voucher is never given to the client.	

Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
	<p>Due to excessive delays in making payments, the vendor drops their account with the County resulting in the discontinuation of the voucher program.</p>	<p>Employees are required to adhere to a deadline for submitting receipts after making purchases with vouchers.</p>	
	<p>Vouchers are lost or stolen, resulting in vouchers being fraudulently used for non-program purposes.</p>	<ol style="list-style-type: none"> 1. There are physical barriers to accessing vouchers. 2. The acquisition and distribution of vouchers is tracked with logs and sign-offs. 3. The vouchers on hand are periodically reconciled to the logs to verify existence of the vouchers and the accuracy of the logs. 4. The client's PID number is written on the voucher before distribution to the employee making purchases. 5. Manager's approval is required on the voucher before making purchases. 	

RESIDENTIAL SERVICES

MISSION AND OBJECTIVES

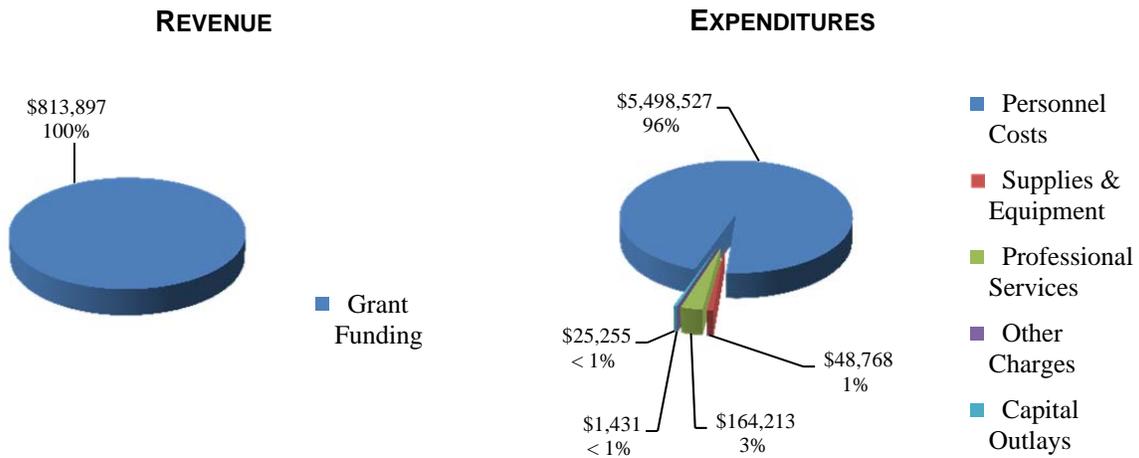
The mission for Residential Services is to protect the community from delinquency, impose accountability, and equip juveniles with the required competencies to live productively in the community. Eligible juveniles are committed by court order to Residential Services. Parental involvement and responsibility are key components of the program.

SIGNIFICANT ACTIVITIES

- Residential Services offers the following three programs designed to meet the needs of post-adjudicated youth in the Intermediate Sanction Center (ISC):
 - *Substance Abuse Treatment Program* - Juveniles receive education on chemical dependency, life skills, and relapse prevention. In addition, they receive chemical dependency counseling and participate in structured activities. Chemical dependency counseling is provided on a weekly basis by licensed counselors via individual, group, and family therapy.
 - *Behavioral Modification Treatment* - Juveniles participate in group therapy interventions, multifamily therapy groups, and structured activities that focus on such areas as life skills, vocational training, anger management, and healthy relationships. Individual therapy is provided as needed.
 - *Sexual Behavior Treatment Program* - The treatment team is led by a Licensed Sex Offender Treatment Provider who assesses risks, needs and strengths. The treatment provider develops an individual treatment program that targets specific behavioral goals and objectives. Group and individual counseling as well as family reunification are key components of the program.
- Residential Services also uses two of their units at the ISC for residents requiring a transitional halfway house (HWH) treatment model. The HWH is designed for residents to test their new skills in a less secure, but still very structured setting. Residents return to school in the community, become involved in vocational training, and/or earn passes at home with parents/guardians in an effort to transition to aftercare supervision.
- Residential Services also provides assistance to residents for parenting groups, gang intervention groups, individual counseling, victim empathy, community services, GED, job readiness, as well as specialized groups such as Girls Circle, ARISE Life Skills, etc.

FISCAL YEAR 2013 FINANCIAL DATA

During fiscal year 2013, Residential Services received \$813,897 in the form of grant funding. Personnel costs represented approximately 96% of their expenditures which totaled \$5,738,194. This functional area is funded 75% by the General Fund and 25% by grants. The details for their revenue and expenditures are provided below in graph form.



Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
Accounts Payable & Disbursements	Invoices are incorrectly paid, resulting in a loss of County funds.	1. A manager's review and approval is required. 2. Disbursements over \$5,000 require Chief Juvenile Probation Officer or Financial Manager approval. 3. Support sent to the Auditor's Office serves as a secondary review prior to disbursement.	Very Low
Contract Management - Professional Services	1. The County disburses funds to a vendor for providing services to a juvenile offender without first obtaining court authorization as required by statute. 2. The County incurs charges for services rendered when neither grant nor budget funds are available.	Formal, documented policies and procedures exist for authorizing services prior to the request. The Service Authorization Form (SAF) is used for this purpose, and requires the following: 1. Supporting legal documents must be attached to the form. 2. A manager must sign the form indicating their approval. 3. The request for change order section of the form must be completed for status changes.	High
The County contracts with a professional services vendor that is not the best fit in terms of price and/or performance.	1. The Travis County Purchasing Policies and Procedures Manual states that professional services can only be procured through the Request for Qualifications (RFQ) process. 2. Policies and procedures are in place for evaluating contractors before renewing their contracts.		
A professional services contractor's poor performance goes uncorrected due to inadequate monitoring.	1. The contract requires reporting of performance measures by the contractor. County operational employees review the contractors' reports and address concerns. 2. The contract requires detailed monthly reporting of services provided. The gatekeeper addresses invoice concerns, and the Division Director handles performance concerns reported by the gatekeeper. 3. County employees go on site monitoring visits to perform safety checks, interview juveniles, and verify that law enforcement is consistently notified of runaways. Concerns are documented and provided to the Division Director and Deputy Chief.		

Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
	Invoices that contain pricing errors or charges for services not rendered are paid, resulting in a loss of County funds.	<ol style="list-style-type: none"> 1. The gatekeeper/point of contact tracks services received and verifies invoice accuracy. 2. Division Director approval is required. 	
Grant Management	An ineligible participant receives benefits due to a County employee's error in judgment.	Written policies provide direction for making and documenting eligibility determinations.	High
	The County disburses funds for goods or services that will not be reimbursed by the grant.	<ol style="list-style-type: none"> 1. Program, Research & Planning, and Financial Services employees meet to discuss grant funds to be pursued. At these meetings, they learn about the types of expenditures that can be reimbursed should the grant funds be obtained. 2. Disbursement of grant funds requires pre-authorization, including documented approval by the Division Director. 	
Inventory	Inventory items (for example, urine analysis kits) are susceptible to loss or theft due to insufficient barriers to physical access.	<ol style="list-style-type: none"> 1. Only authorized personnel are allowed into the storage area. Entrances are protected by secured access points. 2. All inventories are subject to a regular inventory count and a comparison to the inventory log. Differences are noted and investigated. The results are reviewed and approved by a manager. 3. Policy requires employees to update, sign and date inventory logs when removing or returning/ replenishing items. 	Very Low
	The County pays for goods that have not been received.	All goods received are checked against the suppliers' packing slips/purchase orders before they are accepted and the packing slips signed.	
Procurement - Goods	<ol style="list-style-type: none"> 1. Grant or budget funds may not be available for required items. 2. Invalid purchase requests could lead to misuse of County funds for goods that do not contribute to County objectives. 	An employee identifies the goods required and completes a requisition form. A manager reviews the request and signs off.	Medium
Procurement - Services	<ol style="list-style-type: none"> 1. Grant or budget funds may not be available for required services. 2. Court authorization to procure services on behalf of a defendant is not obtained. 	An employee identifies the services required and completes a Service Authorization Form. A manager reviews the request and signs off.	Medium

Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
<p>Program Management</p>	<p>An ineligible participant receives benefits due to a County employee's error in judgment.</p>	<p>Written policies and procedures for making and documenting program eligibility determinations are in place.</p>	<p>High</p>
	<p>Program benefits are incorrectly computed.</p>	<p>1. Written policies and procedures for calculating program benefits are in place. 2. Independent review and signature approval of program benefit determinations are required.</p>	
	<p>Program benefits, such as gift cards and bus passes, are lost or stolen.</p>	<p>1. Physical barriers are in place to prevent unauthorized access to gift cards and bus passes. 2. Acquisition and distribution of bus passes and gift cards are tracked through the use of logs and sign-offs.</p>	
	<p>Vouchers are used to purchase items or services not covered by the program.</p>	<p>The voucher is given to a County employee who will make purchases on behalf of the client. The voucher is never given to the client.</p>	
	<p>Due to excessive delays in making payments, the vendor drops their account with the County resulting in the discontinuation of the voucher program.</p>	<p>Employees are required to adhere to a deadline for submitting receipts after making purchases with vouchers.</p>	
	<p>Vouchers are lost or stolen, resulting in vouchers being fraudulently used for non-program purposes.</p>	<p>1. There are physical barriers to accessing vouchers. 2. The acquisition and distribution of vouchers is tracked with logs and sign-offs. 3. The vouchers on hand are periodically reconciled to the logs to verify existence of the vouchers and the accuracy of the logs. 4. The client's PID number is written on the voucher before distribution to the employee making purchases. 5. Manager's approval is required on the voucher before making purchases.</p>	
<p>Resident Trust Funds</p>	<p>Juvenile resident could use excess funds for purposes that are counterproductive to their rehabilitation program.</p>	<p>If a resident has more than \$10 per week they are required to give the excess to a staff member.</p>	<p>Low</p>

Business Process	Potential Risks	Reported Risk Management Techniques	Process Risk Rating
	<p>Funds could be lost or stolen by staff or other residents.</p>	<ol style="list-style-type: none"> 1. The staff member places resident money in a locked file cabinet. 2. A Trust Fund Account Balance Form/Receipt must be completed and signed by staff and the resident upon making all deposits and withdrawals. 3. All financial transactions between residents, residents and staff, or residents and volunteers must be approved by the Division Director or designee. 4. If the resident gets a job, a staff member goes with them to set up a bank account. Staff members do not get signatory authority. 	

TRUANCY COURT

MISSION AND OBJECTIVES

The Truancy Court Program seeks to decrease truancy rates at the four participating middle schools. Students become involved in the program after they are identified by the schools as being chronic truants. JPOs assigned to the Truancy Court Program work with the juveniles out at the schools.

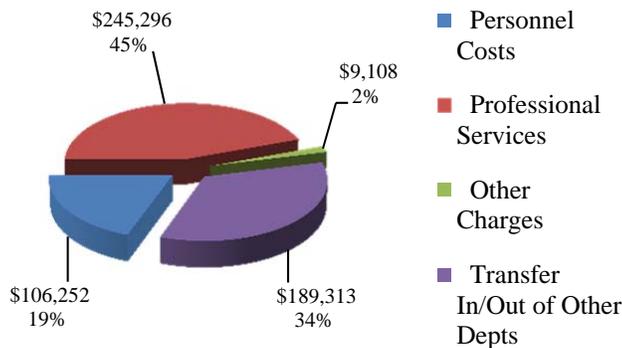
SIGNIFICANT ACTIVITIES

- Most of the students take advantage of a deferred prosecution agreement in lieu of prosecution. The juvenile and parent/guardian sign a contract, and the student’s compliance with the contract results in the legal matter being dismissed by the court.
- The probation officers assigned to the program are responsible for monitoring the compliance of the juveniles involved with Truancy Court.
- A case plan is developed and students are linked to TCJPD and community resources.
- Periodic reviews are held before the judge. Non-compliance with the contract may result in an adjudication and prolonged involvement with the court.

FISCAL YEAR 2013 FINANCIAL DATA

During fiscal year 2013, Truancy Court had professional services and transfers to other departments that comprised 45% and 34%, respectively, of their expenditures which totaled \$549,969. This functional area is funded 100% by the General Fund. The details for their expenditures are provided below in graph form.

EXPENDITURES



Business Process	Potential Risk	Reported Risk Management Techniques	Process Risk Rating
Accounts Payable & Disbursements	Invoices are incorrectly paid, resulting in a loss of County funds.	1. A manager's review and approval is required. 2. Disbursements over \$5,000 require Chief Juvenile Probation Officer or Financial Manager approval. 3. Support sent to the Auditor's Office serves as a secondary review prior to disbursement.	Very Low
Contract Management – ILA/Revenue Contract	Fees are not assessed in accordance with one or more of the following: 1. Revenue contract pricing 2. Commissioners' Court-approved fee schedule 3. Statute	The revenue contract contains the pricing to be used when assessing fees. Either a new contract or amendments to the contract are made when pricing changes are required.	Medium
	Revenue contract fees are not remitted to the County in accordance with contract payment terms or applicable statute.	1. Financial Services issues billings to the AISD well in advance of the contract payment due dates. 2. Financial Services monitors receivables and pursues collection of past due accounts by sending collection letters, emailing the contractor, etc.	
	Large amounts of funds on hand for extended periods of time are more likely to be misappropriated or lost.	Funds collected are deposited on a daily basis.	
Grant Management	An ineligible participant receives benefits due to a County employee's error in judgment.	Written policies provide direction for making and documenting eligibility determinations.	Low
	The County disburses funds for goods or services that will not be reimbursed by the grant.	1. Program, Research & Planning, and Financial Services employees meet to discuss grant funds to be pursued. At these meetings, they learn about the types of expenditures that can be reimbursed should the grant funds be obtained. 2. Disbursement of grant funds requires pre-authorization, including documented approval by the Division Director.	

Business Process	Potential Risk	Reported Risk Management Techniques	Process Risk Rating
Procurement - Goods	1. Grant or budget funds may not be available for required items. 2. Invalid purchase requests could lead to misuse of County funds for goods that do not contribute to County objectives.	An employee identifies the goods required and completes a requisition form. A manager reviews the request and signs off.	Low
Procurement - Services	1. Grant or budget funds may not be available for required services. 2. Court authorization to procure services on behalf of a defendant is not obtained.	An employee identifies the services required and completes a Service Authorization Form. A manager reviews the request and signs off.	Low
Program Management	An ineligible participant receives benefits due to a County employee's error in judgment.	Written policies and procedures for making and documenting program eligibility determinations are in place.	Medium
	Program benefits are incorrectly computed.	1. Written policies and procedures for calculating program benefits are in place. 2. Independent review and signature approval of program benefit determinations are required.	
	Program benefits, such as gift cards and bus passes, are lost or stolen.	1. Physical barriers are in place to prevent unauthorized access to gift cards and bus passes. 2. The acquisition and distribution of bus passes and gift cards are tracked through the use of logs and sign-offs.	
	Vouchers are used to purchase items or services not covered by the program.	Vouchers are given to a County employee who makes purchases on behalf of the client. The voucher is never given to the client.	
	Due to excessive delays in making payments, the vendor drops their account with the County resulting in the discontinuation of the voucher program.	Employees are required to adhere to a deadline for submitting receipts after making purchases with vouchers.	

Business Process	Potential Risk	Reported Risk Management Techniques	Process Risk Rating
	<p>Vouchers are lost or stolen, resulting in vouchers being fraudulently used for non-program purposes.</p>	<ol style="list-style-type: none"> 1. There are physical barriers to accessing vouchers. 2. The acquisition and distribution of vouchers is tracked with logs and sign-offs. 3. The vouchers on hand are periodically reconciled to the logs to verify existence of the vouchers and the accuracy of the logs. 4. The client's PID number is written on the voucher before distribution to the employee making purchases. 5. Manager's approval is required on the voucher before making purchases. 	