

Update on Fiscal Monitoring

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Financial Monitoring

Financial monitoring and auditing of all grants awarded to local juvenile probation departments is critical to effective grant management at the state level. TJPC's financial monitoring is a process that assesses the quality of internal control performance, allowable expenditures and compliance with applicable laws and regulations.

Risk Assessment

- **FY 2009 Biennium**
- **Criteria**
 - **Date of Last Review**
 - **Last Review Score**
 - **Findings/Technical Assistance**
 - **Independent Audit Findings**
 - **Chronic lateness of Financial Reports**
 - **NCCR (Non-compliance citation report)**
 - **Amount of money received (tie-breaker)**



Prep Letter

- ▶ **Sent out approximately 14 days in advance for regular audits; and 30 days for desk audits**
- ▶ **Confirms on-site or desk monitoring review**
- ▶ **Lists grants to be monitored**
- ▶ **Allows advance preparation**

Prep Letter

- **Availability of key staff**
 - **Chief Juvenile Probation Officer**
 - **Financial and/or Grant Manager**
 - **Fiscal Officer**

Documentation

Staff Salaries

- ▶ **Annual salary to include fringe benefits**
- ▶ **Actual salary per grant to include fringe benefits**
- ▶ **Payroll history reports**



Documentation Expenditures

- ▶ **Sample expenditures of each grant**
- ▶ **Valid expenditures**
- ▶ **Expenditures reconciled to budget**

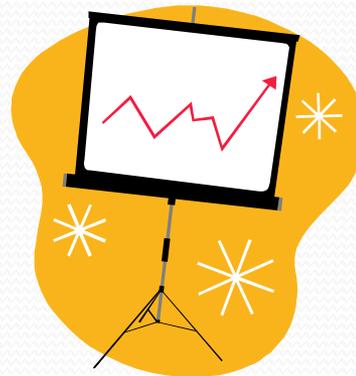


Other Documentation

- **Caseload Summary Reports**
- **Timesheets for fiscal year**
- **Employee pay scale**
- **Job descriptions**

Other Documentation

- **Placement referral data (Cost per Day)**
- **Statistics sent to TJPC Research & Development Division**



Most Common Findings

- **General Grant**
 - **Contracts**
 - Missing one or more provisions
 - **Contract Reviews**
 - Residential: TJPC-FIS-33-04
 - Non-Residential: TJPC-FIS-34-04
- **Technical Assistance (finding beginning 9/1/09)**
 - Combining of state and local funds; state and state funds
 - Payroll: inability to determine salary/fringe “makeup”
 - Non-system generated reports (i.e. Excel spreadsheets)

Desk Audits

- **WHAT?**
 - **Same Fiscal Monitoring Review that is done during an onsite visit; documents are prepared and submitted to TJPC**
- **WHO?**
 - **Small to Medium Counties based on 2006 population**
 - **Pop. 1-1000**
 - **Pop. 1001-7000; use state funds for salary and fringe only**

Desk Audits

- **WHERE?**
 - You at your office, us at ours
- **HOW LONG?**
 - Allotted time is 4 business days; sometimes fewer, sometimes longer but no more than 6 business days

Desk Audits

- **HOW? :**
 - **Call to schedule**
 - **Prep letter sent out**
 - **Documentation sent to TJPC**
 - **Should be received no later than 3 business days prior to scheduled review**
 - **Day(s) of Review**
 - **Entrance: Chief, Fiscal Auditor/Officer**
 - **Fiscal Review, request of additional documentation**
 - **Exit: Chief, Fiscal Auditor/Officer**

Grants Added for FY 2009

- **Grant B – Board Children’s Justice Project**
- **Grant D – Delta Boot Camp Program**
- **Grant H – Diversionary Placement Grant**
- **Grant L – Secure Felony Placement Fund**
- **Grant M – Special Needs Diversionary Program**

Grants Added for FY 2009

- **Grant R- Small County Diversionary Placement Fund**
- **Grant U – Intensive Community Based Pilot**
- **Grant V – Local Post Adjudication Fund**
- **Grant X – Intensive Community Based Program**
- **Grant C – Commitment Reduction Program (2010)**

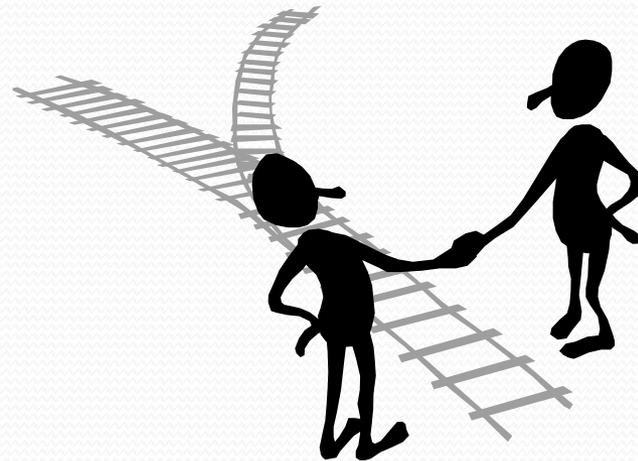
Performance Improvement Plans (PIPS)

- **Exit Interview**
- **Final Report**
- **Response to findings**



Performance Improvement Plans (PIPS)

- **Department**
 - Concur
 - Contest
- **TJPC's Response**
 - Approval
 - Disapproval



Performance Improvement Plans (PIPS)

- **Hard Copy of Response**
 - Policy changes or updates
 - Email
 - Check reimbursement, etc.

- **Finalize monitoring visit**



We're here for you.....

- ▶ **Partnership**
- ▶ **Technical Support**
- ▶ **Training**

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