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**FY 2026 Internal  
Audit Plan  
September 2025**

**EXECUTIVE DIRECTOR**

Shandra Carter

**CHIEF AUDITOR**

Eleazar Garcia, CIA, CRMA

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## Proposed Fiscal Year 2026 Audit Plan

Based on 6710 Available Hours

Audit Projects			
Audit Title	Type of Audit	Hours in FY26	Preliminary Objective
<b>Mandatory Audits</b>			
Facility Audit - Youth Placement/ Waitlist*	Program	950	To determine if agency's placement services allow for effective management of the waitlist.
<b>Discretionary Audits</b>			
Facility Audit - Vocational Services <sup>+</sup>	Program	950	To determine if the vocational program is meeting its objectives.
<b>Carryover Audits</b>			
TAC 202 Information Security Standards	Information Security	400	To determine whether the agency is in compliance with TAC 202 information security standards.
Facility Audit - Violence Intervention Continuum*	Program	950	To determine if the VIC is utilizing established interventions to address youth behavior.
Facility Audit - Incident Reporting*	Program	900	To determine if incidents are properly reported and addressed.
Other Projects			
Audit Title	Hours in FY26		
FY26 Risk Assessment and FY27 Audit Plan	800		
FY25 Risk Assessment and FY26 Audit Plan	50		
FY25 Annual Internal Audit Report	20		
FY26 Annual Internal Audit Report	20		
FY25 Annual Internal Quality Assurance and Improvement Program	70		
FY26 Annual Internal Quality Assurance and Improvement Program	100		
Follow Up/Verification Prior Audit Recommendations **	850		
Special Project(s)	350		
IA Standards Implementation / Ad-Hoc Consulting	200		
External Quality Assurance Review – Reciprocating Services	100		
* Indicates audit will cover an auditable unit identified as high risk within the Risk Assessment Risk Ranking.			
<sup>+</sup> In accordance with Texas Government Code Chapter 2102, Texas Internal Auditing Act, Internal Audit includes review of applicable contracts in the course of conducting audits and identifies those audits within the Audit Plan in which applicable contracts may be reviewed.			

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## Potential Additional FY26 Engagements

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In accordance with the Global Internal Audit Standards, potential engagements have been identified should additional resources become available. These engagements also identify the remaining high-risk areas that were not included in the FY26 Audit Plan.

Audit Title	Projected Hours
Staff Development and Training	950
Hiring and Classification	950