

REQUEST FOR PROPOSALS

Hidalgo County CSCD
(ADULT PROBATION)
Edinburg, Texas

HIDALGO COUNTY COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT-
"INDEPENDENT AUDIT SERVICES"

2013

Contact Person:

Martha L. Salazar, CPPB, Purchasing Agent
Hidalgo County Purchasing Department
Administration Building
Physical Address: 2802 S. Business Hwy. 281
Mailing/US Postal Address: 2812 S. Business Hwy. 281
Edinburg, Texas 78539



Legal Notice

RFP No.: 2013-075-00-00-CGA

1. **Sealed Proposals** will be received for "**Hidalgo County Community Supervision and Corrections Department-Independent Audit Services**", in accordance with the requirements attached hereto as Exhibit "A." Proposals should address all requirements set forth. Proposals may suggest substitutions of features which they feel would be in the best interest of Hidalgo County ("County"). Strong rationale must be presented for any deviation from the requirements. Hidalgo County reserves the right to reject the deviation and its effect on the overall proposal.
2. **ONE (1) ORIGINAL AND SEVEN (7) COPIES** of all RFP's are required, with the vendor's name and address clearly typed/printed on upper left hand corner and the proper notation clearly typed/printed on the lower left hand corner of the envelope and/or package, "**RFP No: 2013-075-00-00-CGA- Hidalgo County Community Supervision and Corrections Department-Independent Audit Services**" and at County's Purchasing Department with a physical address: 2802 S. Business 281 and a mailing address: 2812 S. Business Hwy 281, New Administration Building, Edinburg, Texas on **or before 9:30 a.m. Wednesday, _____, 2013.**

NO FACSIMILES OR LATE ARRIVALS WILL BE ACCEPTED. ANY RFP/Q RECEIVED AFTER THAT TIME WILL NOT BE OPENED AND WILL BE RETURNED. OVERNIGHT MAIL MUST ALSO BE PROPERLY LABELED ON THE OUTSIDE OF EXPRESS ENVELOPE WITH THE FOLLOWING REFERENCE: RFP NO: 2013-075-00-00-CGA- Hidalgo County Community Supervision and Corrections Department-Independent Audit Services.

WRITTEN QUESTIONS WILL BE ACCEPTED via facsimile to (956) 292-7612 or via email to: cris.villarreal@co.hidalgo.tx.us , by NO LATER THAN Wednesday, _____, at 5:00 p.m. Responses will be sent to all applicants by Friday, _____ at 5:00 p.m. **TELEPHONE INQUIRIES WILL NOT BE ACCEPTED.**

Hidalgo County reserves the right to refuse and reject any/all proposals and to waive any/all formalities or technicalities, or to accept the proposal considered the best and most advantageous to Hidalgo County.

3. Hidalgo County reserves the right to: **A)** separate and accept, or eliminate any items(s) listed under this proposal that it deems necessary to accommodate budgetary and/or operational requirements; **B)** reject any or all proposals/qualifications submitted and further reserves the right to design the evaluation criteria to be used in selecting the lowest and best proposal for approval. Receipt of any proposal shall under no circumstances obligate County to accept the lowest dollar proposal and; **C)** award of this contract shall be made to the responsible offeror whose proposal is determined to be the best evaluated offer resulting from negotiation, taking into consideration the relative importance of price and other evaluation factors as herein set forth.
4. Failure of the delivered item(s) to perform as specified or failure to meet the stated delivery

schedule shall release Hidalgo County from all obligations to the contracting party with regard to the item(s) in question. In such event, County may elect to award the contract to the next-lowest responsible proposer, or to reject all proposals and re-advertise.

5. For work to be performed and/or services to be provided or rendered at a County owned or operated location, each submitter shall, in its sole discretion, visit the job site before preparing the proposal and thoroughly familiarize himself/herself with existing conditions. Proposer should take field dimensions and note all circumstances which affect the proposal.
 6. Descriptive specifications are referenced in this document to indicate the general kind and quality of equipment desired by Hidalgo County. Due to various styles and models of equipment, proposers are required to include illustrations, specifications, explanation of warranties, and service data with their proposal including catalogue numbers and any necessary references.
 7. No proposal may be withdrawn within sixty (60) days from the scheduled time to accept proposals.
 8. Proposed prices are to remain firm for a minimum of ninety (90) days after priced proposal opening.
 9. Any interpretations, amendments, corrections or changes to this proposal document must be in a written addendum and signed by Hidalgo County Judge or his designee. Addenda will be mailed to all who are known to have received a copy of the Request for Proposals. Proposers shall acknowledge receipt of all addenda as a part of their proposal.
 10. County reserves the right to accept or reject any or all RFP's.
 11. Costs are to be net F.O.B. destination County Prepaid.
 12. County is exempt from Federal Excise Tax, State Tax and Local Tax. Do Not include tax in cost figure. If it is determined that tax was included in the cost figures it will not be included in the tabulation of any awards. Tax exemption certificates will be furnished upon request.
 13. Funds for this procurement have been provided through the County's budget for this fiscal year only. County on an annual basis has the right to reconsider a contract during the budget process for ensuing years if financial resources of County are insufficient to meet the liabilities of said contract. The award of a proposal or contract hereunder will not be construed to create a debt of the County which is payable out of funds beyond the current fiscal year.
 14. Upon award and prior to execution of a contract, Sole Proprietorships are required to submit a copy of their social security card to the Hidalgo County Auditor in order to establish an account with the County. All awarded vendors must submit a completed W-9 and a copy of their Federal ID Number Certificate.
 15. **DELIVERY INSTRUCTIONS: (IF APPLICABLE)**
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All participants are also required to furnish a certification or acknowledgment stating that the contractor or vendor is free from suspension or debarment pursuant to federal regulation 45CFR76.

- ~~• Together with the signing of a contract or issuance of a purchase order following the acceptance of a proposal, and prior to commencement of the actual work, the proposer shall furnish a performance bond to the County for the full amount of the contract, if that contract exceeds \$50,000.~~
- ~~• If the contract is for \$50,000 or less, no money will be paid to the contractor until completion and acceptance of the work or the fulfillment of the purchase obligation to the County, and, if applicable, the receipt by County of satisfactory evidence that all subcontractors and materialmen have been paid.~~
- ~~• If a contract is for the construction, alteration or repair of public buildings or public works, the contractor shall provide a payment bond for a contract in excess of Twenty Five Thousand Dollars (\$25,000.00), as required by Tex. Govt. Code Ch. 2253.~~
- For requirements contracts, bond requirements are determined by applying the proposed unit price to the estimated quantities included in the specifications.

19. **ETHICAL STANDARDS:**

- It shall be a breach of ethics to offer, give or agree to give any elected official, department head or employee, or former elected official, department head or employee, of the County, or for any elected official, department head or employee or former elected official, department head or employee of the County, to solicit, demand, accept or agree to accept from another person, entity or organization, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, preparation or any part of a program requirement or purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing, or in any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy, or other particular matter pertaining to any program requirement or a contract or subcontract, or to any solicitation or proposal therefore pending before any department or agency of the County.
- It shall be a breach of ethics for any payment, gratuity or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor for any contract for the County, or any person associated therewith, as an inducement for the award of a subcontract or order.
- No public official shall have an interest in a contract awarded hereunder except in accordance with Tex. Loc. Govt. Code Chapter 171.

20. **DISCLOSURE OF CONFLICT OF INTEREST:**

- Effective January 1, 2006, Chapter 176 of the Texas Local Government Code requires that any vendor, person, consultant or contractor considering doing business with Hidalgo County ("the County") to disclose in the Conflict of Interest Questionnaire (the "CIQ") attached as Exhibit D, the vendor, person consultant or contractor's affiliation or business relationship that might cause a conflict of interest with the County. By law, the CIQ must be filed with the Hidalgo County Clerk's Office no later than the seventh business day after the date the person becomes aware of facts that require that statement to be filed. The disclosure requirement applies to a person or business who contract or seeks to contract with Hidalgo County for the sale or purchase of property, goods or service. Any purchase order or contract resulting from this process shall be considered null and void if the successful Proposer fails to comply with Texas Local Government Code Chapter 176. Vendors, consultants, contractors and others who desire to conduct business with Hidalgo County are encouraged to refer to Texas Local Government Code Chapter 176 for the details of this law. An offense under Texas Local Government Code Chapter 176 is a Class C Misdemeanor.
- Please submit complete CIQ forms to the Hidalgo County Clerk's Office located at 100 N. Clossner, Edinburg, Texas 78539-Hidalgo County Courthouse **COMPLETION AND SUBMISSION OF FORM CIQ IS THE SOLE RESPONSIBILITY OF THE PROSPECTIVE PROPOSER.**

21. If, during the life of any contract or proposal awarded, the successful proposer's net prices generally available to other customers for items awarded herein are reduced below the contracted price, it is understood and agreed that the benefits of such reduction shall be extended to County.
22. Proposals, and all goods and services provided thereunder, shall comply with all federal, state and local laws concerning this type(s) of goods and/or services.
23. Minimum Standards For Responsible Prospective Proposers: A prospective proposer must affirmatively demonstrate proposer's responsibility. A prospective proposer, by submitting a proposal, represents to County that it meets the following requirements:
- Possess or is able to obtain adequate financial resources as required to perform under the proposal;
 - Be able to comply with the required or proposed delivery schedule;
 - Have a satisfactory record of performance;
 - Have a satisfactory record of integrity and ethics;
 - Be otherwise qualified and eligible to receive an award.
24. Successful proposer will pay or cause to be paid, without cost or expenses to County, all FICA, FUTA/SUTA and Federal Income Withholding Taxes of all employees, and all wages and benefits as required by Federal or State law. Successful proposer's officers, agents and/or employees will not be entitled to any benefits of an employee or elected official of County, including, but not limited to, benefits associated with County's civil service system.

25. Any contract award to a successful proposer will be in effect until: **a)** the contract expires; **b)** delivery and acceptance of products, and/or performance of services ordered, or; **c)** terminated by County with thirty (30) day's written notice prior to cancellation.
26. County reserves the right to enforce performance of any contract awarded hereunder in any manner prescribed by law or deemed to be in the best interest of the County in the event of breach or default by successful proposer; County reserves the right to terminate any contract immediately in the event a successful proposer fails to:
- A. Meet schedules;
 - B. Pay any required fees or taxes; or
 - C. Otherwise perform in accordance with the requirements.
27. Successful proposer shall defend, indemnify and save harmless County and all its elected officials, officers, agents and employees from all suits, actions, or other claims of any character, name and description brought for or on account of any injuries or damages received or sustained by any person, persons, or property on account of any negligent act or fault of the successful proposer, or of any agent, employee, subcontractor or supplier in the execution of, or performance under, any contract which may result from proposal award. Successful proposer indemnifies and will indemnify and save harmless County from liability, claim or demand on their part, agents, servants, customers, and/or employees whether such liability, claim or demand arise from event or casualty happening or within the occupied premises themselves or happening upon or in any of the halls, elevators, entrances, stairways or approaches of or to the facilities within which the occupied premises are located. Successful proposer shall pay any judgment with costs which may be obtained against County growing out of such injury or damages, and shall, upon request, provide a defense to County by counsel reasonably acceptable to County. Successful proposer's indemnity hereunder shall include, but is not limited to, claims relating to patent, copyright or trademark infringement, and the like, arising out of the goods or services provided by successful proposer.
28. Successful proposer shall warrant that all items/services shall conform to the specifications and/or all warranties provided under the Uniform Commercial Code and be free from all defects in material, workmanship and the like. Items supplied under a contract pursuant to this Request for Proposal shall be subject to County's approval. Items found to be defective or not meeting specifications shall be replaced by successful proposer within two business days at no expense to County. Items not picked up within one (1) week after notification shall be deemed a donation to County and may be used or disposed of at County's discretion and without waiver of any other rights of County as to the item's nonconformity.
29. This document and any disputes arising hereunder shall be governed and construed according to the laws of the State of Texas, and will be performable exclusively in Hidalgo County, Texas.
30. The successful proposer shall not assign, sell, transfer or convey its rights under any awarded contract, in whole or in part, without the prior written consent of County.

31. Proposers shall provide with the proposal response, a list of at least three (3) references where like services have been supplied by their firm. Include the name of the business or government, address, telephone number and name of representative or contact person.
32. Proposers must provide **all** documentation requested with this Proposal in their response. Failure to provide this information may result in rejection of the proposal as non-conforming.

Proposal for
HIDALGO COUNTY
"Community Supervision and Corrections Department
-Independent Audit Services"

To: Martha L. Salazar, CPPB, Purchasing Agent
Hidalgo County Purchasing Department
Physical Address: 2802 S. Business Hwy. 281
Mailing/US Postal Address: 2812 S. Business Hwy. 281
Edinburg, Texas 78539

In accordance with the Requirements, and subject to all laws and regulations of the United States and state and local laws, the undersigned submitter proposes and commits to furnish all labor, equipment, material, software and services as set forth in the documents hereinbefore mentioned. The undersigned submitter further agrees, upon acceptance of its proposal, to execute a contract and/or Purchase Order issued by Hidalgo County for performing and completing the work described in the Requirements within the time stated and for the prices proposed in the documents attached hereto and made a part hereof.

Proposer acknowledges receipt of all of the pages of the documents referenced in the Request for Proposal Checklist presented in connection with this procurement. Proposer understands that Hidalgo County reserves the right to reject any or all proposals and further reserves the right to design the evaluation criteria to be used in selecting the lowest and best proposal.

Submitter agrees that this proposal shall be good and may not be withdrawn for a period of ninety (90) calendar days after the scheduled closing time for accepting proposal, as contained in the Requirements.

Respectfully submitted,

Bidder: _____

Address: _____

By:

Printed Name:

Title:

DRAFT

**Texas Department of Criminal Justice
Community Justice Assistance Division**

Fiscal Year 2013

Independent Audit Guidelines

**HIDALGO COUNTY COMMUNITY SUPERVISION AND CORRECTION DEPARTMENT
REQUEST FOR PROPOSALS
“INDEPENDENT AUDIT SERVICES”
RFP No. 2013-075-00-00-CGA**

General Audit Objectives:

The initial term of the contract shall be for two (2) years, with the Hidalgo County Community Supervision and Corrections Department's option for additional one (1) year extension based on prior year's performance evaluation and contingent upon cost remaining unchanged.

To determine that the funding recipient has set up and used appropriate financial and administrative systems of controls to discharge management responsibilities effectively and to accomplish program objectives;

To determine whether the financial reports submitted to TDCJ-CJAD contain accurate and reliable financial data;

To determine if the financial statements are presented fairly in accordance with TDCJ-CJAD financial reporting requirements;

To determine whether TDCJ-CJAD funds are expended in accordance with TDCJ-CJAD approved budgets; and;

To determine that the funding recipient has no instances of non-compliance required to be reported under the *Government Auditing Standards* issued by the Comptroller General of the United States.

COMPLIANCE REQUIREMENTS

Applicable Laws and Regulations:

To audit, the independent auditor must follow the requirements of generally accepted auditing standards and the *Government Auditing Standards* issued by the Comptroller General of the United States. The auditor must also be knowledgeable about the following:

- Article 42.12 of the Texas Code of Criminal Procedures;
- Chapter 76 and Chapter 509 of the Vernon's Texas Codes Annotated Government Code;
- Compliance with bidding requirements as codified in the Vernon's Texas Codes Annotated; Local Government Code, Chapter 262, Subchapter C;
- Family Code, Section 157.213;
- The *Financial Management Manual* for TDCJ-CJAD Funding, revised July 1, 2012;
- The *Contract Management Manual* for TDCJ-CJAD Funding of Offender Services;
- The TDCJ-CJAD Standards for CSCDs, revised March 2012 (Financial Section); and
- TDCJ-CJAD Standard and Special Conditions for receiving grant funds **as numerated in the Grant Award Statement.**

General Requirements:

- All TDCJ-CJAD administered funds and locally generated program funds are to be audited, including Basic Supervision, Community Corrections (CC) Program Funds, Diversion Program (DP) Funds, and Treatment Alternatives to Incarceration Program (TAIP) Funds.
- CSCDs that previously submitted a Contract Monitoring Plan to TDCJ-CJAD with the FY08 or FY09

independent audit reports do not need to submit the Plan with the FY10 audit report. However, if the Plan was not previously submitted, or if the Plan has had a major revision since the last submission, then those CSCDs with vendor contracts for all services to offenders are to send to TDCJ-CJAD, along with the Independent Audit Report, a copy of their current Plan (vendor monitoring policy) on monitoring vendor payments and services.

- Audits are to cover the 12-month period of September 1, 2013 through August 31, 2014.
- Financial statements must be prepared using the modified accrual basis of accounting.
- As defined in the Financial Management Manual for TDCJ-CJAD Funding, revised June 1, 2013, revenues and expenditures accrued as of August 31, 2013 **AND** those goods received and paid for as of October 31, 2013, are to be included in the Fiscal Year 2014 Quarterly Financial Reports.
- CSCDs must have and operate by an existing policy on budget approval, and the policy must be approved in an open meeting by the judges charged with oversight of the CSCD (Government Code, Section 76.002, and TDCJ-CJAD's Financial Management Manual).
- Audit Reports must disclose and list all vendor contracts for offender services with values of \$100,000 or more.
- **Audit Reports must disclose and list all other funding sources for the CSCD (sources other than TDCJ-CJAD), including, but not limited to, grants from other sources, county contributions, fees collected pursuant to Family Code, Section 157.213 (civil fees), and other fees collected by the CSCD that are not associated with programs funded by TDCJ-CJAD. This discloser must include the source, the amount, any restrictions on fund use, whether or not a separate budget is required by the funding source, and that the funds were expended in accordance with any applicable limitations.**
- The CSCD is to confirm its final TDCJ-CJAD approved budget for all programs with the TDCJ-CJAD Budget Section before providing the information to the independent auditor.
- A schedule of differences between the Audit Report and the CSCD's Quarterly Financial Reports shall be prepared for each program, whether or not a difference exists. **Detailed and specific explanations** should be given for any differences between the amounts in the Audit Report and the amounts in the CSCD Quarterly Financial Reports. For example, —The difference in Supervision Fees amounting to \$500 was caused by the timing difference of reporting the August receipts of the previous fiscal year.|| Please note that responses such as —Differences in Supervision Fees amounting to \$500 were caused by timing difference|| are not specific and will not be acceptable.
- All audit findings and recommendations regarding financial and compliance matters are to be thoroughly addressed in the exit conference.
- Independent Audit Reports are to include the description of all relevant funds as contained in the Financial Management Manual for TDCJ-CJAD Funding.
- Independent Audit Reports must include a report on the CSCD's Community Service Restitution (CSR) programs that **previously allowed** offenders to make payment in lieu of performing CSR work. **Such reports, which can be shown as notes to the Audit Report, should include the fund balance, what the money is used for, and if the CSCD is currently allowing offenders to make payments in lieu of performing CSR work. (Refer to Texas Attorney General Opinion No. GA-0593, 2008.)**
- Two copies of audit reports are due to TDCJ-CJAD by April 30, 2014.

STANDARD REPORT CONTENTS

Minimum standards—report contents—will include the following:

Please note that these standards are not to be construed as a limitation on reporting. Any material findings and/or questioned costs observed should be disclosed regardless of the TDCJ-CJAD reporting requirements.

- An Independent Auditor's Opinion;
- A Combined Statement of Financial Position;
- A Combined Statement of Revenues, Expenditures and Changes in Fund Balances;
- Individual Statements of Revenues, Expenditures and Changes in Fund Balances for each program, reflecting Budget, Actual, Variance, and prior-year actual comparative information;
- Schedule of Differences between the actual amounts per the Audit Report and the amounts reported in the CSCD's Quarterly Financial Reports, **with detailed and specific explanations of all differences**;
- Applicable notes to the financial statements should include, but are not limited to, the accounting basis, description of individual programs, explanations for line item expenditures that exceed \$15,000 or 15% (whichever is greater) of the approved line item budgeted amount in individual programs, and any interfund transfers receivable and payable;
- Independent Auditor's Report on Compliance and on Internal Control;
- Schedule of Findings and Questioned Costs for FY 2013, including the independent auditor's recommendations for alleviating such findings in the future or for correcting certain findings;
- Follow-up on findings of the previous Fiscal Year; Reference Governmental Auditing Standards, Chapter 4.05, 2010 Revision, as issued by the Comptroller General of the United States that states **“auditors should evaluate whether the audited entity has taken appropriate corrective action to address finding and recommendations from previous engagements that could have a material effect on the financial statements or other financial data significant to the audit objectives.”**
- TDCJ-CJAD Compliance Checklist (**as revised and attached herewith**), bound with the audit report; and
- Any letters to management as a result of the audit and the response by management.

Reporting Reminders:

- All disbursements from the State to the funding recipient should be reported as Revenues.
- Balances Due to the State from previous fiscal years should be reported as reductions to Fund Balances.
- Deobligated Funds should be reported as negatives (decreases to) State Aid Revenues.
- Funds set aside for pending lawsuits and construction-related funds for which specific permission was obtained from TDCJ-CJAD to be carried over or encumbered from previous fiscal years are to be disclosed, audited, and reported in the financial statements.

Audit Tracking:

- The Fiscal Management Section of TDCJ-CJAD will coordinate audit review activities.
- TDCJ-CJAD will follow up on any deficiencies, questioned costs, audit findings, and resolution of findings noted in the financial and compliance audit reports.

DEFINITIONS

Balances Due to the State (Refund Due to TDCJ-CJAD) are unexpended funds payable to TDCJ-CJAD following the end of the second fiscal year of each legislative biennium.

Community Corrections Facility (CCF) is a residential program operated by the CSCD.

Community Supervision Fees are fees collected directly from offenders. These fees should be budgeted and reported only in Basic Supervision.

County Treasury is the county's bank account in the county depository (banking institution). All funds in the County Treasury are under the control of the county treasurer and are disbursed by the county treasurer (or county auditor if there is no county treasurer).

Dedicated Salary Funds are specifically targeted salary increases for community supervision officers (CSO's) And direct care staff. These funds were appropriated by the 81st Legislature at a 3.5% increase from salaries as of August 1, 20__ for FY 20__ and another 3.5% increase for FY 20__. Fiscal year 20__ was funded at the same rate as FY 20__.

Deobligated Funds are State funds that have been removed from the budget by the CSCD and subsequently returned to TDCJ-CJAD, normally during the same fiscal year in which the funds were awarded.

Funding Recipient is the Community Supervision and Corrections Department (CSCD) or a governmental or nonprofit organization that receives TDCJ-CJAD funds to carry out an approved program.

Independent Auditor is a certified public accountant licensed by the Texas State Board of Public Accountancy. The independent auditor meets the independence standards specified in the Government Auditing Standards issued by the Comptroller General of the United States.

Interest Income is revenue resulting from investment of funds. Interest income should be budgeted and reported only in Basic Supervision.

Interfund Transfer is movement of funds between programs. If funds are moved between programs (for example, from Basic Supervision to a Community Corrections (CC) funded program or from a CC program to a DP or TAIP program), then the — "Interfund Transfer" line is used. **However, if funds are moved between two CC funded programs, or between two DP programs (i.e., two like-type funded programs), then the "State Aid" line is either reduced or increased in the affected CC or DP programs. For programs funded by DP or TAIP funds (grant programs), movement of funds (normally into the program) is on the "Interfund Transfer" line when the funds come from Basic Supervision or a CC program.**

Modified Accrual Basis of Accounting requires that revenues are recognized when "measurable and available" and expenditures are recognized in the "accounting period in which the fund liability is incurred." For reporting purposes, TDCJ-CJAD requires all CSCDs to recognize, in the fiscal year being audited, all revenues and expenditures accrued by August 31____. To be reportable, these goods must be received and the expenditures paid by October 31____.

Other Revenue may be budgeted and reported in any program to which it is related.

Payments by Program Participants are fees collected directly from offenders for their share of costs for various programs operated by the CSCD. These program participant fees may be budgeted and reported in any program to which they are collected and related; i.e., Basic Supervision, Community Corrections, Diversion Program, or TAIP.

Quarterly Financial Reports (and other financial reports required by TDCJ-CJAD) are interim financial report forms that are prepared on the basis of specific TDCJ-CJAD guidelines. The guidelines do not necessarily conform to Generally Accepted Accounting Principles.

Questioned Costs are costs challenged in an audit report or in a review of an audit report.

State Aid is funds provided to the CSCDs from TDCJ-CJAD for basic operations and program costs.

State Aid: SAFPF is funds from TDCJ-CJAD for officers supervising and providing aftercare for offenders released from Substance Abuse Felony Punishment Facilities (SAFPF). These funds should be budgeted and reported only in Basic Supervision.

Unallowed Expenditures are the amounts reported in the independent audit report that are listed as unallowable in the *Financial Management Manual for TDJC-CJAD Funding*.

Unauthorized Expenditures are the amounts reported in the independent audit report that are in excess of \$15,000 or 15%, whichever is greater, of the line item amount in the last *TDCJ-CJAD* approved CSCD budget.

**Texas Department of Criminal Justice
Community Justice Assistance Division**

Fiscal Year 2013

Standard Reporting Formats

(INDEPENDENT AUDITOR LETTERHEAD)
(County Name) Community Supervision and Corrections Department
City, Texas

EXAMPLE OF UNQUALIFIED OPINION

(See AICPA Audit and Accounting Guide for Audits of State and Local Governmental Units for additional formats in case a qualified opinion is to be issued.)

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying combined financial statements of the *(County Name)* Community Supervision and Corrections Department, and the combining and individual funds of *(County Name)* Community Supervision and Corrections Department as of and for the year ended August 31, XXXX, as listed in the table of contents. These financial statements are the responsibility of the management of the *(County Name)* Community Supervision and Corrections Department. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the financial statements are prepared using the prescribed basis of accounting that demonstrates compliance with the Texas Department of Criminal Justice – Community Justice Assistance Division's (TDCJ-CJAD's) financial reporting requirements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

As discussed in Note 1, the financial statements present only the *(County Name)* Community Supervision and Corrections Department, and are not intended to present fairly the financial position of *(County Name)* County, Texas and the results of its operations in conformity with generally accepted accounting principles.

In our opinion, the combined financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the *(County Name)* Community Supervision and Corrections Department, as of August 31, XXXX, and the results of its operations for the year then ended, in conformity with the basis of accounting described in the Notes. Also, in our opinion, the combining and individual funds referred to above present fairly, in all material respects, the financial position of each of the individual funds of *(County Name)* Community Supervision and Corrections Department, as of August 31, XXXX, and the results of operations of such funds for the year then ended in conformity with the basis of accounting described in the Notes.

In accordance with Government Auditing Standards, we have also issued a report dated (date of report) on our consideration of *(County Name)* Community Supervision and Corrections Department's internal control structure and a report dated (date of report) on its compliance with laws and regulations.

This report is intended solely for the information and use of the management, others within the organization, *(County Name)* Community Supervision and Corrections Department, and the Texas Department of Criminal Justice - Community Justice Assistance Division and is not intended to be and should not be used by anyone other than these specified parties.

Firm's Name

March 1, XXXX

(Signed by Independent Auditor)

**(County Name) COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 COMBINED STATEMENT OF FINANCIAL POSITION
 AUGUST 31, 200Y**

(All TDCJ-CJAD funding sources should be included.)

ASSETS

	Basic Supervision	Community Corrections	Diversion Program	TAIP	Total
<u>Cash</u>					
Bank Balances	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Petty Cash	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Time Deposits	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Total Cash	<u>\$00,000.00</u>	<u>\$00,000.00</u>	<u>\$00,000.00</u>	<u>\$00,000.00</u>	<u>\$00,000.00</u>
<u>Accounts Receivable</u>					
Community Supervision Fees	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Due from _____	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Total Accounts Receivable	<u>\$00,000.00</u>	<u>\$00,000.00</u>	<u>\$00,000.00</u>	<u>\$00,000.00</u>	<u>\$00,000.00</u>
Total Assets	<u>\$00,000.00</u>	<u>\$00,000.00</u>	<u>\$00,000.00</u>	<u>\$00,000.00</u>	<u>\$00,000.00</u>

LIABILITIES AND FUND BALANCE

<u>Liabilities</u>					
Accounts Payable	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Due to TDCJ-CJAD	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Due to _____	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Total Liabilities	<u>\$00,000.00</u>	<u>\$00,000.00</u>	<u>\$00,000.00</u>	<u>\$00,000.00</u>	<u>\$00,000.00</u>
Fund Balance	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Total Liabilities and Fund Balance	<u>\$00,000.00</u>	<u>\$00,000.00</u>	<u>\$00,000.00</u>	<u>\$00,000.00</u>	<u>\$00,000.00</u>

The accompanying notes are an integral part of these financial statements.

(County Name) COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 COMBINED STATEMENT OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 FOR THE YEAR ENDED AUGUST 31, 200Y

REVENUE

	Basic Supervision	Community Corrections	Diversion Program	TAIP	Total
State Aid	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
State Aid: SAFPF	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Community Supervision Fees	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Payment by Program Participants	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Interest Income	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Other Revenue	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Total Revenue	<u>\$00,000.00</u>	<u>\$00,000.00</u>	<u>\$00,000.00</u>	<u>\$00,000.00</u>	<u>\$00,000.00</u>

EXPENDITURE

Salaries and Fringe Benefits	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Travel and Furnished Transportation	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Contract Services	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Professional Fees	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Supplies and Operating Expenses	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Facilities	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Utilities	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Equipment	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Total Expenditure	<u>\$00,000.00</u>	<u>\$00,000.00</u>	<u>\$00,000.00</u>	<u>\$00,000.00</u>	<u>\$00,000.00</u>

EXCESS OR REVENUE OVER

<u>(UNDER) EXPENDITURES</u>	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
FUND BALANCE 9/1/XXXX	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Prior Period Adjustment	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Interfund Transfer in (Out)	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Fund Balance before Refund to TDCJ-CJAD	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Refund due to TDJC-CJAD	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
FUND BALANCE 8/31/200Y	<u>\$00,000.00</u>	<u>\$00,000.00</u>	<u>\$00,000.00</u>	<u>\$00,000.00</u>	<u>\$00,000.00</u>

The accompanying notes are an integral part of these financial statements.

(County Name) COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 (City, Name), TEXAS
 INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET, ACTUAL, AND PRIOR YEAR
 FOR THE YEAR ENDED AUGUST 31, 200Y

BASIC SUPERVISION (OR COMMUNITY CORRECTIONS-SPECIFIC PROGRAM, OR TAIP PROGRAM, OR DIVERSION PROGRAM-SPECIFIC PROGRAM)

REVENUE

State Aid	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
State Aid: SAFPF	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Community Supervision Fees	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Payment by Program Participants	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Interest Income	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Other Revenue	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Total Revenue	<u>\$00,000.00</u>	<u>\$00,000.00</u>	<u>\$00,000.00</u>	<u>\$00,000.00</u>

EXPENDITURE

Salaries and Fringe Benefits	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Travel and Furnished Transportation	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Contract Services	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Professional Fees	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Supplies and Operating Expenses	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Facilities	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Utilities	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Equipment	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Total Expenditure	<u>\$00,000.00</u>	<u>\$00,000.00</u>	<u>\$00,000.00</u>	<u>\$00,000.00</u>

<u>EXCESS OR REVENUE OVER (UNDER) EXPENDITURES</u>	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
FUND BALANCE 9/1/XXXX	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Prior Period Adjustment	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Interfund Transfer in (Out)	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Fund Balance before Refund to CJAD	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
Refund due to CJAD	\$00,000.00	\$00,000.00	\$00,000.00	\$00,000.00
FUND BALANCE 8/31/200Y	<u>\$00,000.00</u>	<u>\$00,000.00</u>	<u>\$00,000.00</u>	<u>\$00,000.00</u>

The accompanying notes are an integral part of these financial statements.

NOTES
(Examples)

1. SUMMARY OF SIGNIFICANT ACOUNTING POLICIES

Reporting Entity (*Comments should address all TDCJ-CJAD funding sources at the CSCD.*)

The accompanying financial statements include the revenue of the (County Name) Community Supervision and Corrections Department related to the receipt of funds administered by the Community Justice Assistance Division of the Texas Department of Criminal Justice from State Appropriations for the Basic Supervision Fund, Community Corrections Program Funds, Diversion Program Grant Funds, Treatment Alternatives to Incarceration Program Grant Funds, **local fees collected for the use of the CSCD**, and the expenditures of those funds. (Note: Only include fund types actually funded to the CSCD.)

The (County Name) Community Supervision and Corrections Department, a special purpose district of state government, was organized to provide certain adult probation services to judicial districts.

Basis of Accounting

Describe

2. FUNDING SOURCES – STATE AID

Basic Supervision Funds

Describe

Community Corrections (CC) Program Funds

List and describe each program

Diversion Program (DP) Grant Funds

List and describe each program, if DP grants are received by the CSCD.

Treatment Alternatives to Incarceration Programs (TAIP) Funding

Describe, If TAIP program funds are received by the CSCD.

3. FUNDS COLLECTED BY THE CSCD FROM SOURCES OTHER THAN TDCJ-CJAD WHICH ARE REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS (Community Supervision fees collected, program participation funds collected, court contributions, donations, interest, commissions, etc.)

*Describe, **all in chart format**, including source, amount, restrictions for use, and if funds are expended in accordance with any applicable limitations.*

4. FUNDS COLLECTED BY THE CSCD FROM SOURCES OTHER THAN TDCJ-CJAD WHICH ARE NOT REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL

REPORTS (Civil Fees, CSR Funds, Victim Restitution Funds, Federal Grants, Bond Supervision Funds, Grants from Sources Other Than TDJC-CJAD, etc.)

*Describe, **all in chart format**, including source, amount, restrictions for use, and if funds are expended in accordance with any applicable limitations.*

5. CASH, PETTY CASH AND INVESTMENTS

Collection or clearing accounts are trust funds and must be covered by pledged collateral to cover the estimated highest daily balance of funds operated in conjunction with or through the county depository by the CSCD. Collection accounts must be transferred to the county treasury within the time frames listed in the Local Government Code 113.022. All CSCD funds must be in the county treasury and must be disbursed by the County Treasurer. (Government Code 509.011 (c) and Local Government Code 140.003 (f)).

6. EXCESS OF EXPENDITURES OVER BUDGETS IN INDIVIDUAL PROGRAMS

*Describe the excess amounts **with explanations**.*

7. INTERFUND TRANSFERS RECEIVABLE AND PAYABLE

Describe, if any.

8. VENDOR CONTRACTS FOR OFFENDER SERVICES

For contracts and/or payments over \$100,000, per vendor or per same-type service, list vendors who provide services to offenders, along with the total amounts paid. State whether or not there is a valid contract with each vendor per the Contract Management Manual for TDCJ-CJAD Funding of Offender Services (CMM) If there are no vendor contracts and/or payments over \$100,000, please state that there are none.

NOTE: To be in compliance with the Contract Management Manual for TDCJ-CJAD Funding of Offender Services (CMM), CSCD contracts must include the following:

- **All contract clauses as listed in the CMM for the type of services provided. Only Article I of the contract may differ from the clauses printed in the CMM. No other section or Articles of the contract format may be altered by the CSCD. Article I details the specific services required by the CSCD, such as term of the contract, services to be provided, performance measures (required for contracts above \$25,000), and penalties for non-compliance with the performance measures.**
- **Article I's requirements would mirror the elements listed in the Invitations to Bid (ITB) and or Requests for Proposals (RFP's).**
- **Contracts with an aggregate amount for the same type of service for the year of over \$100,000 must be the result of an ITB and/or a RFP.**

- **Contract terms may be established for one or two years with the option to renew for only one additional year before competitive bid again.**
- **The CSCD must have a Contract Monitoring Plan (a written Policy) for monitoring vendors paid with CSCD funds. The Monitoring Plan must include detailed procedures for CSCD's conducting the monitoring activities by vendors. The Monitoring Plan should be the result of a risk-based assessment tool to determine which vendors should receive the highest to lowest of annual monitoring.**
- **Elements that, at a minimum, should be included in the CSCD's Monitoring Plan's procedures are (1) a checklist indicating whether or not the vendor performed each of the performance measures as listed in Article I of the contract, (2) definitions and/or descriptions of how the CSCD will sample the vendor's records for compliance, (3) an overall ranking or assessment of the vendor based on the findings of the monitoring activity by the CSCD personnel, and documentation of penalties imposed on the vendor for non-compliance with provision of services or performance measures. Procedures will vary for different vendors and/or different type of services.**

9. COMMITMENTS AND CONTINGENCIES

Describe and state expected outcome.

10. PRIOR PERIOD ADJUSTMENTS

Describe. If none, state that fact.

11. OTHER

Other notes as deemed appropriate.

12. SUBSEQUENT EVENTS

Describe

DRAFT

(County Name) COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
 SCHEDULE OF DIFFERENCES BETWEEN
 AUDIT REPORT AND CSCD REPORTS

FUNDING SOURCE AND PROGRAM TITLE (if applicable)

FOR THE YEAR ENDED AUGUST 31, 200Y

REVENUE

State Aid	\$00,000.00	\$00,000.00	\$00,000.00
State Aid: SAFPF	\$00,000.00	\$00,000.00	\$00,000.00
Community Supervision Fees	\$00,000.00	\$00,000.00	\$00,000.00
Payment by Program Participants	\$00,000.00	\$00,000.00	\$00,000.00
Interest Income	\$00,000.00	\$00,000.00	\$00,000.00
Other Revenue	\$00,000.00	\$00,000.00	\$00,000.00
Total Revenue	\$00,000.00	\$00,000.00	\$00,000.00

EXPENDITURE

Salaries and Fringe Benefits	\$00,000.00	\$00,000.00	\$00,000.00
Travel and Furnished Transportation	\$00,000.00	\$00,000.00	\$00,000.00
Contract Services	\$00,000.00	\$00,000.00	\$00,000.00
Professional Fees	\$00,000.00	\$00,000.00	\$00,000.00
Supplies and Operating Expenses	\$00,000.00	\$00,000.00	\$00,000.00
Facilities	\$00,000.00	\$00,000.00	\$00,000.00
Utilities	\$00,000.00	\$00,000.00	\$00,000.00
Equipment	\$00,000.00	\$00,000.00	\$00,000.00
Total Expenditure	\$00,000.00	\$00,000.00	\$00,000.00

**EXCESS OR REVENUE OVER
(UNDER) EXPENDITURES**

	\$00,000.00	\$00,000.00	\$00,000.00
FUND BALANCE 9/1/XXXX	\$00,000.00	\$00,000.00	\$00,000.00
Prior Period Adjustment	\$00,000.00	\$00,000.00	\$00,000.00
Interfund Transfer in (Out)	\$00,000.00	\$00,000.00	\$00,000.00
Fund Balance before Refund to CJAD	\$00,000.00	\$00,000.00	\$00,000.00
Refund due to CJAD	\$00,000.00	\$00,000.00	\$00,000.00
FUND BALANCE 8/31/200Y	\$00,000.00	\$00,000.00	\$00,000.00

***Note A Example:** Difference due to prior year difference between CSCD report and the General Ledger; correction was made during the current year.

(INDEPENDENT AUDITOR LETTERHEAD)

(Example report-no issues noted)

(See AICPA Audit and Accounting Guide for Audits of State and Local Government Units for additional formats).

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

(County name) Community Supervision and Corrections Department
City, Texas

We have audited the financial statements of the (County name) Community Supervision and Corrections Department, as of and for the year ended August 31, 2013, and have issued our report thereon dated (March 1, 2014). We conducted our audit in accordance with generally accepted auditing standards and the Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether (County name) Community Supervision and Corrections Department's financial statements are free of material misstatement, we performed tests of its compliance with certain provision of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards. (However, we noted certain immaterial instances of noncompliance that we have reported to management of (County name) Community Supervision and Corrections Department in a separate letter dated April 1, 2014.)

Internal Control Over Financial Reporting

In planning and performing our audit, we considered (County name) Community Supervision and Corrections Department's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. (However, we noted other matters involving the internal control over financial reporting that we have reported to management of (County name) Community Supervision and Corrections Department in a separate letter dated April 1, 2014.)

This report is intended solely for the information and use of the management, others within the organization, (County Name) Community Supervision and Corrections Department, and the Texas Department of Criminal Justice and is not intended to be and should not be used by anyone other than these specified parties.

April 1, 2014
(Signed)
Accounting Firm

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED AUGUST 31, 2013

Reportable Condition (example)

The (County Name) Community Supervision and Corrections Department, (City), Texas, has not established procedures that will identify, record, and report all transactions and accounts handled by the department.

The *Financial Management Manual (FMM) for TDCJ-CJAD Funding* requires the reporting of all funds and transactions of the department.

These conditions were considered in determining the nature, timing, and extent of the audit tests to be applied in our audit. The books and records have been adjusted to reflect all transactions and accounts of the department.

There are no questioned costs associated with this finding. OR

The department incurred expenditures not expressly allowed in accordance with the FMM. The itemized list below details the expenditures that do not conform to the FMM's guidelines.

The department's funds are not deposited with the county treasurer, (or county auditor, if there is no county treasurer) and are not disbursed by the county treasurer, (or county auditor), per Government Code 509.11 (c) and Local Government Code 140.003 (f).

The department failed to follow guidelines as outlined in the FMM, and the fiscal agent failed to properly classify and report certain transactions of the department.

The department should review accounting and reporting procedures in the FMM.

Statement of Corrective Action Taken

Department personnel and the fiscal agent will review accounting and reporting procedures in the FMM. They will also include all accounts and transactions in future reports, with all transactions properly classified.

The county is in the process of installing a new accounting system that will include all funds of the CSCD. When financial information is available to the CSCD, the issuance of more accurate and timely quarterly reports will be possible.

FY 2013 TDCJ-CJAD Compliance Checklist

Yes	No	Indicate whether these compliance requirements have been met by answering "Yes", "No", or "NA" (Not applicable):
		Separate accountability is maintained for TDCJ-CJAD funds.
		Revenues and Expenditures reported to TDCJ-CJAD are in agreement with, or reconcilable to, the funding recipient's accounting records and with audited expenditures in each budget category.
		TDCJ-CJAD funds and locally generated revenues are expended in accordance with the Financial Management Manual for TDCJ-CJAD Funding, TDCJ-CJAD Funding and Fiscal Management Updates, TDCJ-CJAD Standards, TDCJ-CJAD Field Correspondence, TDCJ-CJAD Policy Statements, Standard and Special Grant Conditions, and applicable laws.
		Proper cutoff procedures are observed at the end of each fiscal period. The cutoff date for revenues recognition and expenditures payments of FY 2013 is October 31, 2013. The modified accrual basis of accounting is used in preparing the fourth quarter reports for submission to TDCJ-CJAD.
		If the CSCD serves both juveniles and adults, expenditures that benefit both juveniles and adults are prorated on an equitable basis. Determination of the method of prorating such expenditures is supported by adequate documentation.
		TDCJ-CJAD funds are not used to pay judge's salaries (unless specifically approved by TDCJ-CJAD in a Program Budget; i.e., DWI Courts), community justice council member's salaries, or other court-related expenses.
		Expenditures and revenues are supported by adequate documentation.
		If the CSCD determines that an increase or decrease in revenue or expenditures is required, budget adjustments are submitted to TDCJ-CJAD in accordance with the Financial Management Manual for TDCJ-CJAD Funding .
		Idle funds, are invested according to <u>Vernon's Texas Codes Annotated Local Government Code Section 140.003(f)</u> .
		All employees with access to funds are covered by a surety bond.
		Locally generated funds, and other collections , are documented with a proper receipt system.
		All non-TDCJ-CJAD funded program fees are expended in accordance with applicable limitations.
		All equipment is physically inventoried and adequately supported with an inventory form. Surplus equipment is disposed of in accordance with TDCJ-CJAD guidelines.
		Victim Restitution Funds are accounted for in accordance with <u>Vernon's Texas Codes Annotated Government Code Section 76.013</u> .
		TDCJ-CJAD policies regarding contracts with vendors have been followed.
		All leases have received TDCJ-CJAD approval prior to the expenditure of funds.
		All purchases adhere to the requirements of the <u>Vernon's Texas Codes Annotated Government Code, Section 262.023</u> , regarding competitive bids.
		The CSCD has a policy regarding eligibility for employee salary merit increase.
		The CSCD has an existing policy on budget approval, operated by the policy, and the policy has been approved in an open meeting by the judges charged with oversight of the CSCD (Government Code, Section 76.002, and TDCJ-CJAD's Financial Management Manual) .
		Does the CSCD allow offenders to pay a fee in lieu of performing community service restitution (CSR) work hours, and does the CSCD have an applicable written policy allowing this?

**EVALUATION CRITERIA
EXHIBIT "B"**

HIDALGO COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**"INDEPENDENT AUDIT SERVICES"
RFP No. 2013-075-00-00-CGA**

The respondent's RFQ will be evaluated based on the criteria presented below. These criteria will be scored on the scales shown on the enclosed "RFQ Evaluation Form."

1. RESPONSIVENESS

(15)

- A. Thoroughness of requested information
- B. Understanding of Project

2. FIRM CAPABILITIES

(85)

- A. Capability to perform all services requested
- B. Experience with similar projects
- C. Capability to meet schedules & deadlines
- D. Current workload & ability to commence various requested projects simultaneously

GRAND TOTAL

100 Points

**EVALUATION CRITERIA
EXHIBIT "B"**

HIDALGO COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

**"INDEPENDENT AUDIT SERVICES"
RFP No. 2013-075-00-00-CGA**

<u>Selection Criteria</u>	<u>Points</u>	<u>Score</u>
1. RESPONSIVENESS (15 pts)		
➤ Thoroughness of requested information	10	
➤ Understanding of project	5	
Comments/Rationale For Points:		TOTAL _____
2. FIRM CAPABILITIES (85 pts)	35	
➤ Capability to perform all services required		
➤ Experience with similar projects	20	
➤ Capability to meet schedules & deadlines	15	
➤ Current workload and ability to commence various requested projects simultaneously	15	
Comments/Rationale For Points:		TOTAL _____
Total Score		

Provider: _____

Evaluator: _____ Date: _____