



# Chief Auditor's Office FY 14 Annual Report

Catherine A. Melvin, Chief Auditor



October 2014

## Mission Statement

Our mission is to assist the Department in achieving its operational goals by:

- Using innovative and disciplined methods to objectively evaluate the effectiveness, efficiency, and integrity of Department operations and governance processes.
- Making recommendations to improve operational performance and governance processes.

## CAO Completed 28 Audits and Advisory Projects

- Audit of Contract Compliance: Appriss Inc.
- Audit of Contract Compliance: Municipal Service Bureau
- Data Support to Local Law Enforcement-Confidential
- Driver License Bookkeeping Process
- Financial Audit of the Commercial Vehicle Enforcement Inspection Program
- Schedule of Expenditures of Federal Awards (SEFA)-Advisory
- Audit of Subrecipient Monitoring: SAA
- Audit of the Payroll Process
- Performance Measures (1 of 2)
- Performance Measures (2 of 2)
- Statewide Communications Interoperability Plan
- Audit of Grants Compliance: Cash Management & Period of Availability
- 1 TAC 202.21 Annual Information Security Compliance Audit-Confidential
- Audit of Texas Division of Emergency Management (TDEM) Audit Contracts
- Regional Compliance Audit Six (6) Projects-Confidential
- Employee Moving Expenditures
- Commercial Driver License Issuance Process-Confidential
- Background Investigation Outsourcing-Advisory
- Audit of STEP & EEP Processes in THP and Finance Divisions
- DPS Salary Study of Non-Commissioned Employees
- Audit of Federal Grant Compliance – Cash Management – TDEM & Grants Accounting
- Audit of Federal Grants Compliance – Subrecipient Monitoring – SAA
- HIDTA Grants Management
- Fall 2013 Follow-up on Open Issues
- Spring 2014 Follow-up on Open Issues
- Audit of Grants Compliance-Subrecipient A-133 Audit Reports
- Audit of Grants Compliance – Payroll Reconciliation Report
- Information Technology Vulnerability Management - Confidential

## Who Audits the Auditors?

An external quality assurance review completed in January 2012, determined the CAO fully conforms with the IIA International Professional Practices Framework, the United States Government Accountability Office Government Auditing Standards, and the Texas Internal Auditing Act.

The next review is due January 2015.

For more information on this audit report, please e-mail [CAO@dps.texas.gov](mailto:CAO@dps.texas.gov) or call 512-424-5711.

# State of Texas

## Department of Public Safety

Chief Auditor's Office

Catherine A. Melvin, Chief Auditor



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FY2014 Annual Report

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October 2014

**DPS CHIEF AUDITOR'S OFFICE**

**MISSION STATEMENT**

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- Using innovative and disciplined methods to objectively evaluate the effectiveness, efficiency, and integrity of Department operations and governance processes.
- Making recommendations to improve operational performance and governance processes.

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Faith Johnson, Commissioner  
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Solomon Brown, MPA  
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# TEXAS DEPARTMENT OF PUBLIC SAFETY

5805 N. LAMAR BLVD • BOX 4087 • AUSTIN, TEXAS 78773-0180



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DAVID G. BAKER  
ROBERT J. BODISCH, SR.  
DEPUTY DIRECTORS

CHIEF AUDITOR'S OFFICE  
512/424-5711



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RANDY WATSON

October 31, 2014

The Honorable Rick Perry, Governor  
The Legislative Budget Board  
The Sunset Advisory Commission  
Mr. John Keel, CPA, State Auditor

We are pleased to present the Texas Department of Public Safety Chief Auditor's Office Annual Report for Fiscal Year 2014.

This report fulfills the requirements set forth in the Texas Internal Auditing Act (the Act). As mandated in the Act, the State Auditor's Office prescribes the content. This report has been prepared in accordance with the State Auditor's content requirements and is current through October 31, 2014.

Fiscal year 2014 represented critical efforts for the Chief Auditor's Office. The work performed by Chief Auditor's Office is a key element in assuring accountability, economy, efficiency, and effectiveness within Department operations. The Chief Auditor's Office is committed to being a trusted, independent and objective resource and providing quality internal auditing services. We will aggressively pursue projects in fiscal year 2015 to continue our assistance to the Department in improving controls, reducing risk, and enhancing agency operations.

If you desire further information about the contents of this report or would like to request copies of individual audit reports, please call (512) 424-5711.

Respectfully,

A handwritten signature in black ink, appearing to read 'Catherine A. Melvin'.

Catherine A. Melvin, CPA, CIA, CLEA  
Chief Auditor



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**I. Compliance with House Bill 16 (Texas Government Code, Section 2102.015): Posting the Internal Audit Plan, Internal Audit Annual Report, and Other Audit information on Internet Web Site.**

House Bill 16 (83rd Legislature, Regular Session) amended the Texas Internal Auditing Act (Texas Government Code 2102) to require state agencies and higher education institutions, as defined in the bill, to post internal audit plans, internal audit annual reports, and other information on their Internet Web sites, at the time and in the manner provided by the SAO.

The bill's provisions also require covered entities to post a summary of any "weaknesses, deficiencies, wrongdoings, or other concerns, if any, raised by the audit plan or annual report" and a summary of actions taken "to address the concerns, if any, that are raised by the audit plan or annual report".

The Chief Auditor's Office has complied with this mandate by posting the FY 2014, FY 2014 Amendment, and FY 2015 Approved Annual Audit Plans on the DPS website. Upon completion, this report will also be posted on the DPS website. At this time, no weaknesses or concerns have been raised by either the audit plan or the annual report.

## **II. Planned Work Related to the Proportionality of Higher Education Benefits**

*Not Applicable.*

### III. Internal Audit Plan for Fiscal Year 2014

The DPS CAO Internal Audit Plan for Fiscal Year 2014 was approved in the August 15, 2013, PSC Meeting. Subsequent to that meeting, two amendments have been made to the plan. The first amendment, approved in the April 10, 2014, PSC Meeting, replaced four full scope audits with five narrowly scoped audits focused on federal grants management. The second amendment, approved in the June 12, 2014 PSC Meeting, replaced a planned audit with an audit of the 2014 Texas Emergency Management Conference.

Approved Assurance & Advisory Projects	Project #	Project Title	Status	Presented to PSC (if applicable)
Contract Compliance	14-07a	<i>Audit of Contract Compliance: Appriss Inc.</i>	Report Issued	June 2014
	14-07b	<i>Audit of Contract Compliance: Municipal Service Bureau</i>	Report Issued	June 2014
Data Storage Disposition (Data Deletion)			Deferred	
Data Support to Local Law Enforcement	14-01	<i>Data Support to Local Law Enforcement – Confidential</i>	Confidential Report	June 2014
DPS Salary Study – Non-Schedule C	14-11	<i>DPS Salary Study of Non-Commissioned Employees</i>	Report Issued	October 2014
Driver License Office Bookkeeping Process	14-02a	<i>Driver License Bookkeeping Process</i>	Report Issued	June 2014
Financial Audit of Operation Drawbridge			Plan Adjustment – Replaced	June 2014
Financial Audit of the Commercial Vehicle Enforcement Inspection Program	14-03	<i>Financial Audit of the Commercial Vehicle Enforcement Inspection Program</i>	Report Issued	February 2014
Financial Reporting – CAFR (Consolidated Annual Financial Report) Preparation	14-17	<i>Advisory Project - Schedule of Expenditures of Federal Awards (SEFA)</i>	Advisory Completed	October 2014

Approved Assurance & Advisory Projects	Project #	Project Title	Status	Presented to PSC (if applicable)
Information Technology Operating Systems			Plan Adjustment - Replaced	April 2014
Information Technology Vulnerability Assessment	14-04	<i>Information Technology Vulnerability Management - Confidential</i>	Confidential Report	June 2014
Monitoring of Federal Grant Subrecipients – Texas Division of Emergency Management (TDEM)	14-21		In Progress	
Monitoring of Federal Grant Subrecipients – State Administrative Agency (SAA)	14-19	<i>Audit of Subrecipient Monitoring: SAA</i>	Report Issued	October 2014
Payroll Process	14-05	<i>Audit of the Payroll Process</i>	Report Issued	June 2014
Performance Measures Two (2) Projects	14-06	<i>Performance Measures</i>	Report Issued	December 2013
	14-15	<i>Performance Measures</i>	Report Issued	August 2014
Public Safety Communications: Statewide Interoperability Plan	14-14	<i>Statewide Communications Interoperability Plan</i>	Report Issued	June 2014
Purchasing and Contracting Processes			Plan Adjustment – Replaced	April 2014
Single Audit Grant Compliance: Texas Division of Emergency Management (TDEM) and State Administrative Agency (SAA)	14-09	<i>Audit of Grants Compliance: Cash Management and Period of Availability</i>	Report Issued	June 2014
Texas Administrative Code (TAC) 202 Annual Information Security Compliance Audit	14-20	<i>1 Texas Administrative Code 202.21 Annual Information Security Compliance Audit - Confidential</i>	Confidential Report	August 2014

<b>Approved Assurance &amp; Advisory Projects</b>	<b>Project #</b>	<b>Project Title</b>	<b>Status</b>	<b>Presented to PSC (if applicable)</b>
Texas Border Security Operations Center (BSOC)			Plan Adjustment - Replaced	April 2014
Texas Division of Emergency Management (TDEM) Audit Contracts	14-22	<i>Audit of Texas Division of Emergency Management (TDEM) Audit contracts</i>	Report Issued	<i>To be presented at next PSC Mtg</i>
Travel Expenditures	14-08	<i>Audit of Travel Expenditures</i>	In Progress	
Regional Compliance Audits Six (6) Projects	14-10	<i>Regional Compliance Audit Six (6) Projects Confidential</i>	Confidential Report Issued	April 2014
Special Requests: Three (3) Projects	14-12	<i>Employee Moving Expenditures</i>	Report Issued	February 2014
	14-02b	<i>Commercial Driver License Issuance Process – Confidential</i>	Confidential Report	June 2014
			Plan Adjustment - Replaced	April 2014
FY 2013 Carry Forward Projects:	13-19	<i>Audit of STEP and EEP Processes in THP and Finance Divisions</i>	Report Issued	April 2014
	13-21a	<i>Audit of Federal Grant Compliance – Cash Management – TDEM &amp; Grants Accounting</i>	Report Issued	October 2013
	13-21b	<i>Audit of Federal Grants Compliance – Subrecipient Monitoring – State Administrative Agency</i>	Report Issued	October 2013
	13-22	<i>HIDTA Grants Management</i>	Report Issued	December 2013
Semi Annual Follow-up: 2 Projects	14-13	<i>Fall 2013 Follow-up on Open Issues</i>	Report Issued	April 2014
	14-13	<i>Spring 2014 Follow-up on Open Issues</i>	Report Issued	August 2014

<b>Approved Assurance &amp; Advisory Projects</b>	<b>Project #</b>	<b>Project Title</b>	<b>Status</b>	<b>Presented to PSC (if applicable)</b>
General Assurance Services on Emerging and Ongoing Topics (generally less than 40 hours per topic)	n/a	Various informal assurance assistance was provided throughout the fiscal year.	n/a	n/a
<b>Projects Added In April 2014 PSC Meeting</b>				
Federal Grant Compliance: Management and Administrative Costs (M&A)	14-25	<i>Audit of Grants Compliance – Management and Administrative Costs</i>	In Progress	
Sole Source Procurement	14-26	<i>Audit of Grants Compliance - Procurement</i>	In Progress	
Federal Reporting (SF-425 and FFATA)	14-27	<i>Audit of Grants Compliance – FFATA Reporting</i>	In Progress	
A-133 Subgrantee Compliance	14-28	<i>Audits of Grants Compliance-Subrecipient A-133 Audit Reports</i>	Report Issued	October 2014
Payroll Reconciliation	14-29	<i>Audit of Grants Compliance-Payroll Reconciliation Report</i>	Report issued	October 2014
<b>Project Added In June 2014 PSC Meeting</b>				
2014 Texas Emergency Management Conference	14-23	<i>2014 Texas Emergency Management Conference</i>	In Progress	

#### IV. Consulting Services and Nonaudit Service Completed

Project #	Consulting Engagements and Nonaudit Services Completed	High-level Objectives
14-201	Cost Benefit Analysis of Outsourcing the Background Investigation Process.	Provided management with analysis and information to assist their assessment of the costs and benefits of performing background investigations internally versus outsourcing these services.
14-17	Advisory Project - Schedule of Expenditures of Federal Awards (SEFA)	Provided management with advisory services to improve controls over the preparation of the Schedule of Expenditures of Federal Awards (SEFA).
Simultaneous with #14-10 Regional Reviews – (Memos)	Regional Special Requests: <ul style="list-style-type: none"> <li>• Region 4 Timekeeping</li> <li>• Region 6 Timekeeping</li> <li>• Region 3 Work Orders</li> </ul>	Timekeeping: To verify that Employee Time Accounting and weeklies reconciled. Work Orders: To verify that work orders were being processed in a timely manner.
n/a	Assistance to Office of the Inspector General (OIG) and EEO Office	Investigative assistance was provided to OIG and the EEO office throughout the fiscal year.
n/a	FY14 Livescan Asset Tracking	Reviewed reports that showed the location of Livescan fingerprinting machines to determine if the report would suffice as evidence of an asset check to an external audit entity.
n/a	Crash Reports	Provided assistance to Regulatory Services Division on their business unit that reconciles crash report deposits to State Comptroller accounts.

<b>Project #</b>	<b>Consulting Engagements and Nonaudit Services Completed</b>	<b>High-level Objectives</b>
n/a	Homeland Security/FEMA Grant Award Clusters	Advisory service that researched the various grant clusters that were awarded to the Department of Public Safety for the past four-five years.
n/a	General Advisory Services on Emerging and Ongoing Topics (generally less than 40 hours per topic)	Various informal advisory assistance was provided throughout the fiscal year.

## V. External Quality Assurance Review (Peer Review)

The DPS Chief Auditor's Office periodically undergoes an external quality assurance review (QAR) as required by professional standards and the Texas Internal Auditing Act. In the most recent QAR, dated January 2012, the office received an overall opinion of "Fully Conforms" which was the highest of possible ratings. The following is an excerpt from that report:

### **Overall Opinion**

Based on the information evaluated during this external quality assurance review, it is our opinion that the Chief Auditor's Office of the Texas Department of Public Safety

*Fully Conforms*

with the Institute of Internal Auditors Definition of Internal Auditing, Code of Ethics, and the *Internal Standards for the Professional Practice of Internal Auditing*; the United States Government Accountability Office *Government Auditing Standards (Generally Accepted Government Auditing Standards)*; and the Texas Internal Auditing Act (*Texas Government Code, Chapter 2102*).

The system of quality control of the Chief Auditor's Office's audit engagement practices was adequately designed and complied with during the period reviewed to provide the Chief Auditor's Office with reasonable assurance of conforming with the above stated professional standards. Overall, it is our opinion that the Chief Auditor's Office of the Texas Department of Public Safety adds value to the Texas Department of Public Safety and improves its operations.

This opinion is the highest of possible ratings.

### **Special Mention**

The Review Team would like to recognize the Chief Auditor's Office's efforts in its swift staffing of the function. Since the hiring of the current Chief Auditor, the Chief Auditor's Office underwent a number of significant changes. Some of these changes resulted in the loss of personnel. In a relatively short period of time with several vacancies to fill, the Office has staffed its function to ensure the Chief Auditor's Office collectively possesses the knowledge, skills, and other competencies needed to perform its responsibilities, and has developed its function into a fully conforming internal audit activity.

## VI. Internal Audit Plan for Fiscal Year 2015

The *DPS Chief Auditor's Office Fiscal Year 2015 Audit Strategy* was approved at the Public Safety Commission meeting held on June 12, 2014. The Fiscal Year 2015 Audit Strategy was developed based on a risk assessment which considered such factors as budget, extent of grants/contracts, prior audits/reviews, staffing, and stakeholder input.

The activities on this list generally indicate that the services being provided, or the functions for which they are responsible, are by nature higher risk activities because of factors such as having a large amount of expenditures and revenues, a direct or potential impact on the critical missions of the agency, or a high degree of public interest. Presence on this list does *not* mean that the activity is being managed ineffectively or that it is not functioning properly. Presence on the list more accurately presumes opportunities to address activities which are mission critical, provide substantial support for other Department operations, reflect high public need, or consume significant financial resources. The overall results identify the activities which may benefit from an independent and objective review to confirm adequate and effective controls are in place to ensure agency goals and objectives are met.

<b>FY15 Assurance &amp; Advisory Efforts</b>	
<i>(Note: Multiple projects are planned under some areas)</i>	
<b>Continuous Audit Protocols</b>	<p><i>Develop, and conduct continuous audit protocols in the following areas:</i></p> <ul style="list-style-type: none"> <li>• <i>Driver License Transactions</i></li> <li>• <i>Grants Management</i></li> </ul>
<b>Field Administration Audits</b>	<p><i>Ensure Audit presence in field administration through a concentrated program of the following:</i></p> <p><i>Conduct reviews of Driver License field offices:</i></p> <ul style="list-style-type: none"> <li>• <i>Driver License Transactions</i></li> <li>• <i>Driver License Office Security</i></li> <li>• <i>Building/Physical Security</i></li> </ul> <p><i>Review the following at each Regional Office:</i></p> <ul style="list-style-type: none"> <li>• <i>Crash Report Sales</i></li> <li>• <i>Fixed Assets</i></li> <li>• <i>Imprest Funds</i></li> <li>• <i>Cyber Security</i></li> </ul>
<b>Cyber Security</b>	<i>Coordinate with the Chief Information Security Officer to ensure audit efforts are directed in areas of greatest risk and greatest need for review.</i>
<b>Federal Grants Management</b>	<i>Continue efforts to ensure agency compliance with federal grant management requirements.</i>
<b>Contracts</b>	<i>Select agency contracts based on risk assessment. Review contracts for compliance, performance, and adequate oversight/monitoring.</i>
<b>Follow-Up Audit</b>	<i>Select previous CAO audit - perform follow-up audit to determine if reported conditions have been corrected.</i>

## FY15 Assurance & Advisory Efforts

(Note: Multiple projects are planned under some areas)

<b>2015 TDEM Conference</b>	<i>Review conference revenue and expenditures.</i>
<b>Performance Measures</b>	<p><i>Evaluate selected agency key performance measures to assure:</i></p> <ul style="list-style-type: none"> <li>• <i>Internal controls are in place and operating effectively for the collection, calculation, and retention of key performance measures data.</i></li> <li>• <i>Data was accurately reported into the ABEST database.</i></li> </ul>
<b>E-Procurement System</b>	<i>Evaluate the new E-Procurement system to determine whether the functionality and controls are adequate.</i>
<b>CAO Semi-Annual Follow-Up</b>	<i>The implementation status of all corrective action plans is assessed and presented in mid-year and annual follow-up reports to the Public Safety Commission.</i>
<b>Prompt Payment</b>	<p><i>Evaluate Finance processes and operational controls related to the Prompt Payment Act to ensure:</i></p> <ul style="list-style-type: none"> <li>• <i>Compliance with the Prompt Payment Act</i></li> <li>• <i>Any interest paid is calculated and paid accurately and timely</i></li> <li>• <i>Vendors are paid timely to reduce extent of late payment interest assessed</i></li> </ul>
<b>Hiring Process</b>	<p><i>Evaluate operational controls to ensure the DPS hiring process is:</i></p> <ul style="list-style-type: none"> <li>• <i>Compliant with relevant laws and regulations</i></li> <li>• <i>Fair, objective and supportable</i></li> <li>• <i>Efficient and effective</i></li> </ul>
<b>Xerox Contract</b>	<i>Management has requested CAO review of two Xerox contracts which provide DPS Headquarters and Regions with Xerox services. CAO will review both contracts for accuracy of billing and services provided.</i>
<b>Special Requests (up to 3 projects)</b>	<p><i>Hours are reserved for requests for formal CAO assistance that might arise during the year. Any projects proposed under these hours would be brought before the PSC for approval.</i></p> <p><i>A discussion of Public Safety Commission special request audits is a standing agenda item for Public Safety Commission meetings. We have specifically set aside resources for three such requests.</i></p> <p><i>Depending on the availability of resources, additional special requests may be substituted for the projects included in this proposal or may require additional resources as approved by the Public Safety Commission.</i></p>
<b>FY14 Carry-Over Projects</b>	<i>Hours have been set aside to complete those projects initiated in FY14 that will carry over to FY15.</i>
<b>External Auditor Liaison</b>	<i>The Chief Auditor serves as the liaison with the Texas State Auditor's Office (SAO) and other state and federal external entities having oversight audit and review responsibility for Department activities.</i>

## FY15 Assurance & Advisory Efforts

(Note: Multiple projects are planned under some areas)

<b>Risk and Control Self-Assessment</b>	<i>These efforts assist management in proactively evaluating operational risks (including fraud) and the presence of controls to manage them.</i>
<b>Department Training Classes</b>	<i>CAO offers Department-wide training on such topics as Federal Grants Management, Internal Controls, Information Technology Controls, Preparing for an Audit, and Emerging Topics</i>
<b>General Assurance and Advisory Services</b>	<i>Additional hours are also reserved for informal general assurance and advisory services on emerging or ongoing issues throughout the year. Such efforts by the CAO typically require 80 hours or less each and do not result in an audit report.</i>

## VII. External Audit Service Procured in Fiscal Year 2014

Service	SAO Delegation	
<i>Audit the Department's crime laboratories</i>	405-2014-001	January 9, 2014
<i>Audits/monitoring reviews of federally funded disaster grants.</i>	405-2014-002	August 28, 2014

## **VIII. Reporting Suspected Fraud and Abuse**

The DPS home page includes a link to the State Auditor's website for fraud reporting as required by Article IX, Section 7.10, the General Appropriations Act (82nd Legislature).

The DPS General Manual, Section 05.49.00 FRAUD POLICY states that:

*Employees who suspect fraud is occurring in the workplace should immediately notify their supervisors. If for some reason the employee is uncomfortable with notifying their supervisor, they may notify Internal Affairs or the State Auditor's Office*

Monthly reports prepared by the Chief Auditor's Office in collaboration with the Office of Inspector General are provided to the State Auditor's Special Investigations Unit in compliance with Tex. Gov't Code 321.022.

## IX. Other Internal Audit Activities

Activity	Description
Professional Credentials	During FY 2014, CAO staff pursued and successfully completed efforts toward professional certifications and advanced degrees. The CAO staff members hold numerous professional certifications, six (6) advanced degrees, and 129 years of experience providing assurance and advisory services.
Ongoing Quality Assurance and Improvement Program (QAIP)	This activity includes on-going and periodic monitoring of audit quality, as well as the annual self-assessment. As a result of this effort, we have greater assurance that our work meets quality standards and is in compliance with professional audit standards and the Texas Internal Auditing Act.
Risk Control Self Assessment (RCSA)	RCSA is a process to assist operational units to identify potential events or circumstances that may affect the unit and to create a plan to handle those events. Meghan Patronella and Erin Sanchez facilitated a short session with the Alamo Community College Police Department January 2014 in San Antonio, TX
Follow-up	We conducted two follow-up projects in FY 2014, assessing all open issues related to internal audit, inspection, and external oversight agencies' work at DPS.
FEMA - Fundamentals of Grant Management for DPS	To improve collaboration across disciplines to integrate grants management functions; review applicable cost principles and navigate and apply the FEMA Code of Federal Regulations and FEMA Information Bulletins; apply sound business practices to increase efficiency and meet grants management priorities; develop or revise policies, procedures and practices in critical areas of grants management; and prepare for Federal monitoring and conduct subgrantee monitoring. This class was presented in February 2014. 75 DPS managers and staff members attended.
Internal Audit Leadership Development Program (IALDP)	In conjunction with several state agency internal audit departments, DPS CAO participated in a day-long training session for IALDP graduates.
Texas Guaranteed Student Loan	To assess compliance with red and yellow books and the <i>Texas Internal Audit Act</i>
Office of Inspector General Assistance	CAO provided forensic accounting and auditing assistance to the Office of Inspector General.

Activity	Description
External Auditor Liaison	CAO served as the official contact point and liaison for all external audits and reviews of DPS activities.
Professional Organizations	<p>CAO staff actively supported professional organizations by participating and/or serving in professional audit organizations including:</p> <ul style="list-style-type: none"> <li>• State Agency Internal Audit Forum (SAIAF)</li> <li>• Association of Certified Fraud Examiners (ACFE)</li> <li>• Institute of Internal Auditors (IIA)</li> <li>• Information Systems Audit and Control Association (ISACA)</li> <li>• International Law Enforcement Auditors Association (ILEAA)</li> </ul>
"Taking the Lead"	Meghan Patronella was recognized in the April 2014 Internal Auditor magazine as one of 20 emerging leaders who are making a difference in their organizations and helping shape the future of the internal audit profession.
Professional Speaking	<ul style="list-style-type: none"> <li>• Chief Auditor Catherine A. Melvin participated in a nationwide virtual symposium covering cyber security.</li> <li>• Meghan Patronella and Erin Sanchez presented Risk Control Self-Assessment at Alamo Community College Police Department in San Antonio, Texas.</li> <li>• Meghan Patronella co-presented on Risk and Control Self-Assessment in Your Organization at the 2014 ILEAA Conference in Los Angeles, California.</li> <li>• Scott Mattingly presented "Fraud Case Study" at the 2014 ILEAA conference in Los Angeles, California.</li> <li>• Scott Mattingly presented the "Uses of ACL" at the 2014 State Auditor's Office Annual Conference in Austin, Texas.</li> </ul>
Ride-alongs and Aviation	CAO staff members have ridden along, as well as flown with Texas State Troopers and pilots during the year. The objective of this activity is for staff to gain a better understanding of the core work performed to meet the DPS mission.
Fraud Waste and Abuse Prevention	Through our audit work, training sessions and DPS-net presence, we continue to promote the prevention and detection of fraud, waste and abuse.

## **REPORT DISTRIBUTION**

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