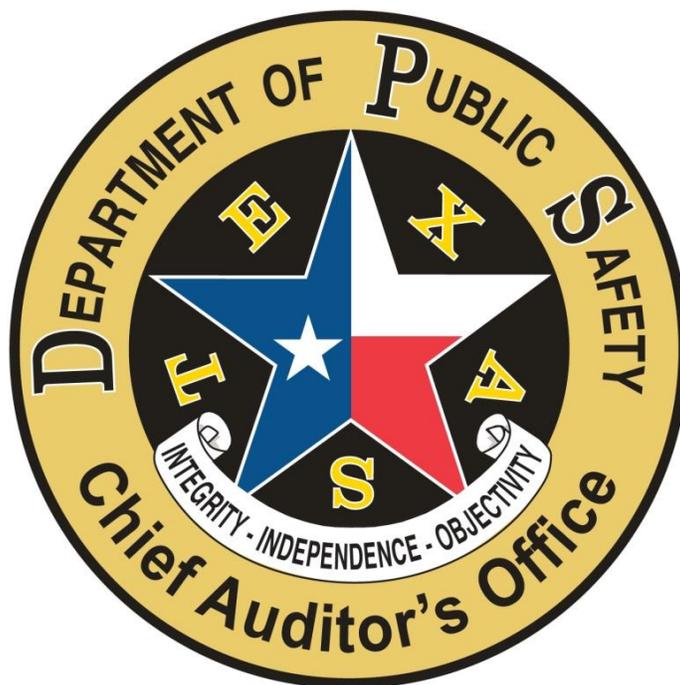


State of Texas Department of Public Safety

Chief Auditor's Office
Steve Goodson, Chief Auditor



Proposal for FY 2014 CAO Activities

Report #13-20

August 2013

Approved August 15, 2013

DPS CHIEF AUDITOR'S OFFICE

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.

PROJECT TEAM

Waleska Carlin, CGAP, CLEA, Auditor

Meghan Patronella, CGAP, Auditor

Solomon Brown, Auditor

Urton Anderson, Intern

Andrew Jennett, Intern

Steve Goodson, CIA, CISA, CGAP, CCSA, CLEA, CRMA Chief Auditor

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Introduction

This document presents the Chief Auditor's Office (CAO) proposed FY 2014 audit projects and summarizes the risk assessment methodology used to prepare it, as required by the Texas Internal Auditing Act and professional auditing standards¹.

The CAO has a statutorily and professionally required duty to independently and objectively audit all divisions of the department, and has unlimited access to all department operations, records, physical properties, activities, and employees pertinent to the performance of its duties.

Texas Government Code Chapter 2102, also known as the Texas Internal Auditing Act, establishes requirements for internal auditing in state agencies. Texas Government Code Chapter 411 formally establishes the office of audit and review in DPS, which is the CAO as defined in the CAO Charter last reviewed and approved by the Public Safety Commission in April 2013.

These laws establish the purpose of the internal audit function as assisting agency administrators and governing boards by furnishing independent analyses, appraisals, and recommendations about the adequacy and effectiveness of a state agency's systems of internal control, policies and procedures, governance processes and the quality of performance in carrying out assigned responsibilities.

This proposal is the blueprint by which the CAO will provide assurance and advisory services that help the Commissioners and Department management meet agency goals and objectives.

Methodology

This proposal is the result of a conscientiously applied risk assessment process that systematically evaluated risks to the execution of related to agency activities designed to achieve the Department's Strategic Plan Goals and Strategies.

The CAO risk assessment process included the following steps:

- Examined applicable statutes, laws, regulations, policies and procedures
- Gathered input from the Public Safety Commissioners, the Director, Deputy Directors, and Assistant Directors
- Surveyed all Department staff with targeted questions designed to highlight activities viewed as high risk and/or high impact
- Assessed prior audit history
- Solicited input from CAO management and staff
- Analyzed potential projects using risk factors such as:
 - Budget

¹ Government Auditing Standards issued by the Government Accountability Office (GAO) and the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors (IIA).

- Turnover
- Performance measures
- Alignment with the Department's strategic plan
- Solicited High, Medium, or Low ranking of proposed projects from the Public Safety Commissioners, Director, Deputy Directors, and Assistant Directors
- Selected the projects to be included in the final proposed plan
- Cross-referenced proposed projects with a risk analysis of the Department's Strategic Plan in order to assure adequate coverage. See Appendix 1 for more details

These steps resulted in the list of proposed CAO activities for FY 2014, presented in the tables that follow.

The activities on this list generally indicate that the services being provided or the functions for which they are responsible are by nature high risk activities because of factors such as having a large amount of expenditures and revenues, having a high level of liquid assets such as cash, 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 with the highest risk factors that may warrant and benefit from additional management action or audit services.

Acceptable Level of Risk

The CAO believes that completion of the projects proposed, or appropriate alternatives, will provide reasonable coverage regarding risks identified via the risk assessment process. Appendix 3 includes both the proposed projects as well as those that were considered, but were not included in final proposal. The projects not included do represent a level of identified risk.

Available Resources

The Texas Internal Auditing Act requires the governing board to conclude whether resources available adequately address the identified risks. Specifically, Senate Bill 1694 of the 78th legislative session amended the Texas Internal Auditing Act to require the governing board of a state agency to periodically review the resources dedicated to the audit program and determine whether existing resources can ensure the coverage of identified risks within a reasonable time frame.

At the time of this proposal, the Chief Auditor's Office FY 2014 proposed budget was not yet available to review. The Chief Auditor asserts that FY 2013 staffing and funding levels would be adequate to accomplish the projects proposed in this plan. Funding and staffing at less than FY 2013 levels would require proposed projects to be removed. Audit coverage beyond what is proposed in this plan would require resources in addition to FY 2013 levels. We anticipate reviewing the FY 2014 proposed budget when it becomes available and will make adjustments to our assertion based on the proposed budget.

Proposed FY14 CAO Assurance & Advisory Projects

Proposed Assurance & Advisory Projects
Contract Compliance
Data Storage Disposition (Data Deletion)
Data Support to Local Law Enforcement
DPS Salary Study – Non-Schedule C
Driver License Office Bookkeeping Process
Financial Audit of Operation Drawbridge
Financial Audit of the Commercial Vehicle Enforcement Inspection Program
Financial Reporting – CAFR (Consolidated Annual Financial Report) Preparation
Information Technology Operating Systems
Information Technology Vulnerability Assessment
Monitoring of Federal Grant Subrecipients – Texas Division of Emergency Management (TDEM)
Monitoring of Federal Grant Subrecipients – State Administrative Agency (SAA)
Payroll Process
Performance Measures Two (2) Projects
Public Safety Communications: Statewide Interoperability Plan
Purchasing and Contracting Processes
Single Audit Grant Compliance Texas Division of Emergency Management (TDEM) and State Administrative Agency (SAA)
Texas Administrative Code (TAC) 202 Annual Information Security Compliance Audit
Texas Border Security Operations Center (BSOC)
Texas Division of Emergency Management (TDEM) Audit Contracts
Travel Expenditures
Regional Compliance Audits Six (6) Projects
Special Requests Three (3) Projects

The Proposed FY14 Assurance and Advisory Projects are illustrated in alignment with the Department's Strategic Plan in [Appendix 1](#).

Recurring CAO Activities
CAO Semi-Annual Follow-Up Two (2) Projects
Risk and Control Self-Assessment
General Assurance and Advisory Services on Emerging and Ongoing Topics (generally less than 80 hours per topic)
External Auditor Liaison
Quality Assurance Review (QAR) of Two (2) Other State Agencies
Annual Internal Audit Reporting
Annual Audit Plan Development
CAO Quality Assurance & Improvement Functions
CAO Procedures Updates
Department Training on Internal Controls, Information Technology Controls, Preparing for an Audit, and Emerging Topics
Participation in Professional Organizations
Professional Development of CAO Staff

Special Requests

A discussion of Public Safety Commission special request audits is a standing agenda item for Public Safety Commission meetings. Resources have been set aside for three such special requests. Additional special requests may be substituted for the projects included in this proposal with the approval of the Public Safety Commission.

Follow-Up

Follow-up on open audit issues is required by professional standards. 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. Follow-up reporting continues until all recommended actions and corrective action plans are either implemented or the specific risk reported is otherwise mitigated or accepted.

External Auditor Liaison

The Chief Auditor serves as the liaison with the Texas State Auditor's Office (SAO) and other state and federal external entities having oversight responsibility over Department activities. CAO staff will assist these external entities with their projects as appropriate and to the extent that professional and organizational responsibilities allow. CAO will conduct examinations in a manner that allows for minimum coverage overlap and maximum audit coordination and efficiency.

Risk and Control Self-Assessment

CAO has included Risk and Control Self-Assessment Facilitation Services under recurring CAO activities. This effort will assist management in proactively evaluating operational risks (including fraud) and the presence of controls to manage them. Specifically, the facilitated sessions assist management and staff to systematically:

- Identify their most important operational objectives;
- Identify and assess the risks related to those objectives; and,
- Develop risk mitigation strategies to assure the accomplishment of the objectives.

Management Controls

Management is responsible for establishing a system of management/internal controls that reasonably assure established objectives are accomplished. Management/internal controls are most effective when they are built into the organization's infrastructure and are an integral part of management's philosophy.

The CAO promotes an assurance continuum model to provide agency managers with a framework for internal control processes and procedures. The framework includes four levels of assurance:

- Supervisory oversight,
- Line quality control / inspections,
- Assistant director quality control, and
- CAO review

Each of these assurance levels is dependent on the one before it. Absence of a level erodes the foundation for providing assurance.

The model relates these four levels of assurance to the three dimensions of coverage, involvement in the process, and time. Use of this model supports quality and empowerment initiatives, increases accountability, avoids unnecessary costs, and enables a quick response to changing conditions.

The model TxDPS Assurance Continuum Model is illustrated in [Appendix 2](#).

Changes Subsequent to Approval

Changes in operations, priorities, workloads, and timing of Department initiatives, management requests, and staff availability may affect the risk assessment and suggest changes to the approved audit plan. The CAO will assess emerging risks and monitor the audit plan throughout the year and consult with the Commission and Executive Management to adjust the plan as needed.

Material recommendations for change to the audit plan will be submitted to the Commission for approval at the next regularly scheduled meeting.

Closing

The Chief Auditor's Office thanks its management partners and the Public Safety Commission for their contributions to this proposal. We look forward to helping the Department managers through the year as we accomplish the projects approved.

For further information on the Chief Auditor's Office or the FY 2014 CAO Audit Plan, please contact Chief Auditor Steve Goodson at (512) 424-2158 or by email at steve.goodson@dps.texas.gov.



Steve Goodson, CIA, CISA, CGAP, CCSA, CLEA, CRMA
Chief Auditor

Appendices

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Proposed Assurance & Advisory Projects Aligned to the Department’s Strategic Plan

Goal	Strategy	Proposed Project
Combat Crime and Terrorism	Counterterrorism	<ul style="list-style-type: none"> · Monitoring of Federal Grant Subrecipients – State Administrative Agency (SAA) · Single Audit Grant Compliance Texas Division of Emergency Management (TDEM) and State Administrative Agency (SAA)
	Border Security	<ul style="list-style-type: none"> · Financial Audit of Operation Drawbridge
	Local Border Security	<ul style="list-style-type: none"> · Texas Border Security Operations Center (BSOC)
	Intelligence	
	Security Programs	
	Criminal Interdiction	
	Organized Crime	No proposed projects
	Special Investigations	
Enhance Public Safety	Public Safety Communications	<ul style="list-style-type: none"> · Public Safety Communications: Statewide Interoperability Plan · Data Support to Local Law Enforcement
	Commercial Vehicle Enforcement	<ul style="list-style-type: none"> · Financial Audit of the Commercial Vehicle Enforcement Inspection Program
	Traffic Enforcement	No proposed projects
Enhance Statewide Emergency Management	Emergency Management Training and Preparedness	<ul style="list-style-type: none"> · Monitoring of Federal Grant Subrecipients – Texas Division of Emergency Management (TDEM) · Single Audit Grant Compliance Texas Division of Emergency Management (TDEM) and State Administrative Agency (SAA)
	Emergency and Disaster Response Coordination	<ul style="list-style-type: none"> · Texas Division of Emergency Management (TDEM) Audit Contracts
	Disaster Recovery and Hazard Mitigation	<ul style="list-style-type: none"> · Texas Division of Emergency Management (TDEM) Audit Contracts
	State Operations Center	No proposed projects

Goal	Strategy	Proposed Project
Enhance Licensing and Regulatory Services	Driver License Services	· Driver License Office Bookkeeping Process
	Crime Laboratory Services	No proposed projects
	Crime Records Services	
	Victim Services	
	Driving and Motor Vehicle Safety	
	Regulatory Services Issuance	
	Regulatory Services Compliance	
Regulatory Services Modernization		
Agency Services and Support	Headquarters Administration	· Contract Compliance
		· Performance Measures
	Regional Administration	· Regional Compliance Audits
	Information Technology	· Data Storage Disposition (Data Deletion)
		· Data Support to Local Law Enforcement
· Information Technology Operating Systems		
· Information Technology Vulnerability Assessment		
· Texas Administrative Code (TAC) 202 Annual Information Security Compliance Audit		
Financial Management	· Financial Reporting – CAFR (Consolidation Annual Financial Report) Preparation	
	· Payroll Process	
	· Purchasing and Contracting Processes	
	· Travel Expenditures	

Goal	Strategy	Proposed Project
	Human Capital Management	· DPS Salary Study – Non-Schedule C
	Training Academy and Development	No proposed projects
	Fleet Operations	
	Facilities Management	

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Appendix 2

TxDPS Assurance Continuum Model

Texas Department of Public Safety Assurance Continuum							
	Assurance Level	Lead	Support	Time	Involvement in Process by Lead	Coverage	Reports go to:
Operating	Supervisory Oversight	Field – Sgt. Level / Team Lead / Managers	Field Chain of Command / Division	Continually	Total	Every Transaction	Field Chain of Command
Monitoring	Line Quality Check / Inspection	Regional Commander Designee	Division / CAO	Quarterly	Some	Sample of Transactions	Regional Commander / Division AD / CAO
Oversight	Assistant Director Quality Check / Inspection	Assistant Director Designee	CAO / Field	Periodically	Little	Subsample of Transactions	Deputy Director / CAO
Internal Audit	Chief Auditor's Office (CAO) Review	CAO	Division / Field	Annually	None	Isolated Items – Risk Based Objectives	Director / CAO / PSC

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CAO Proposed Projects for FY14		
#	Project Topic	Potential Project Objectives
1	Contract Compliance	<p>Risk Assess high risk agency contracts, select one or more for audit with the purpose of determining:</p> <ul style="list-style-type: none"> • Compliance with the contract requirements and the Texas Government Code §2262.051 • Adherence to the practice standards set forth in the State Comptroller’s Contract Management Guide <p>Note: TDEM Audit Contracts are covered by a separate proposed project.</p>
2	Financial Audit of the CVE Inspection Program	<p>Evaluate THP/CVE inspection program related controls that ensure:</p> <ul style="list-style-type: none"> • Fraud, waste and abuse is prevented and/or detected. • Grant funding is used for intended purposes • Compliance with state and federal regulations
3	Data Storage Disposition (Data Deletion)	<p>Evaluate DPS data storage device (s, servers, photocopiers) disposition controls that ensure compliance with state statute (e.g., Texas Administrative Code 202.28) This statute requires that data be evaluated and in some circumstances removed from data processing equipment that is being sold, transferred, replaced, and/or has reached end-of-life.</p>
4	Regional Compliance Audit	<p>Functions and duties subject to review include, but are not limited to, entrusted property safes, Driver License bookkeeping practices, imprest funds, building use and maintenance, VoIP technology, and others as determined by management’s input and prior coverage.</p> <p>The annual regional reviews evaluate functions and duties performed in the regions.</p>
5	DL Office Bookkeeping Process	<p>Assess the effectiveness of the current DL bookkeeping process.</p>

CAO Proposed Projects for FY14

#	Project Topic	Potential Project Objectives
6	Financial Reporting – CAFR Preparation	<p>Evaluate DPS Finance CAFR preparation controls that ensure:</p> <ul style="list-style-type: none"> • Recorded financial transactions occurred, were accurately recorded, complete, appropriately classified, and subject to appropriate cutoff • Proper approvals and segregation of duties • Documented policies and procedures
7	IT Operating Systems	<p>Evaluate DPS operating system controls that ensure</p> <ul style="list-style-type: none"> • Operating systems in use are properly updated and maintained • Operating systems are secured from unauthorized access • Identified security vulnerabilities, are corrected and patched as quickly as possible
8	Financial Audit of the Operation Drawbridge	<p>Evaluate Operation Drawbridge controls that ensure</p> <ul style="list-style-type: none"> • Fraud, waste and abuse is prevented and/or detected. • Appropriate use of state and/or federal funds. • Grant objectives are being met.
9	Payroll Process	<p>Evaluate DPS Finance payroll controls that ensure:</p> <ul style="list-style-type: none"> • The accuracy and appropriateness of employee wages and related taxes • Personal identifying information is adequately safeguarded • Funds are not misappropriated <p>Payroll is a key component in the federal grants management process.</p>
10	Performance Measures (2 Projects)	<p>Evaluate selected agency key performance measures to assure:</p> <ul style="list-style-type: none"> • Internal controls are in place and operating effectively for the collection, calculation, and retention of key performance measures data. • Data was accurately reported into the ABEST database.

CAO Proposed Projects for FY14

#	Project Topic	Potential Project Objectives
11	Periodic Testing: TDEM and SAA Single Audit Grant Compliance	Evaluate TDEM and SAA grant controls that ensure compliance with federal grant requirements. This project will continue the periodic, routine testing of the federal compliance elements initiated in FY 2013.
12	Public Safety Communications: Statewide Interoperability Plan	Evaluate the sufficiency of the Statewide Interoperability Plan as well as DPS public safety communications controls that ensure: <ul style="list-style-type: none"> • Fraud, waste and abuse is prevented and/or detected. • Appropriate use of state and federal funding.
13	Purchasing and Contracting Processes	Evaluate DPS purchasing controls that ensure: <ul style="list-style-type: none"> • Fraud, waste and abuse is prevented and/or detected. • Compliance with statutes • Efficiency and effectiveness • Cost effectiveness <p>Management has expended considerable effort to improve these processes that are expected to be automated soon. This project could analyze process flow once processes details have been established.</p> <p>Purchasing is a key component in the federal grants management process.</p>
14	SAA Monitoring of Federal Grant Subrecipients	Evaluate SAA sub recipient monitoring controls that ensure: <ul style="list-style-type: none"> • Fraud, waste and abuse is prevented and/or detected. • Proper use of federal funds • Achievement of program objectives
15	TDEM Audit Contracts	Evaluate selected TDEM audit contract controls that ensure: <ul style="list-style-type: none"> • Achievement of program objectives • Compliance with contract requirements.

CAO Proposed Projects for FY14

#	Project Topic	Potential Project Objectives
16	TDEM Monitoring of Federal Grant Subrecipients	<p>Evaluate TDEM sub recipient monitoring controls that ensure:</p> <ul style="list-style-type: none"> • The required percentage of funds is passed through to sub-recipients (e.g., local counties, cities, other state agencies, other DPS divisions) • Fraud, waste and abuse is prevented and/or detected. • Proper use of funds by those sub-recipients • Subrecipients are achieving program objectives • High-risk sub recipients are identified and monitored
17	Texas Administrative Code (TAC) 202 Annual Information Security Compliance Audit	Evaluate DPS information security controls that ensure the Department complies with the required legislative TAC 202 standards. An annual independent review of compliance is required by this code.
18	Texas Border Security Operations Center (BSOC)	<p>Evaluate the Texas BSOC controls that ensure</p> <ul style="list-style-type: none"> • Appropriate use of state and/or federal funds. • Grant objectives are being met.
19	Databases that Provide Direct Support to Local Law Enforcement	Evaluate the Texas Law Enforcement Telecommunications System (TLETS) and other databases that provide direct support to local law enforcement to ensure vital information services are consistently available and provided in a secure manner.
20	Travel Expenditures	<p>Evaluate DPS Finance travel expenditure controls that ensure:</p> <ul style="list-style-type: none"> • Accuracy, appropriateness, and reasonableness of travel expenditures, including expenditures on travel cards, travel advances and travel vouchers. • Fraud, waste and abuse is prevented and/or detected.

CAO Proposed Projects for FY14

#	Project Topic	Potential Project Objectives
21	HR Salary Study – Non Schedule C	Assess HR non-commissioned salary structure to determine whether the department is able to attract and retain the caliber of employees needed to achieve its goals. Research and benchmarking might include salary disparities, and turnover.
22	IT Vulnerability Assessment	Determine if the current endpoint security software, Sophos, is protecting the agency from cyber attacks. Also, determine if all agency computer equipment is protected.
23	Three Special Requests	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. Depending on the availability of resources, additional special requests may be substituted for the projects included in this proposal with the approval of the Public Safety Commission.

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#	Project Topic	Potential Project Objectives
<p>The following projects areas are not included in CAO proposal to the Public Safety Commission. However, they represent some level of identified risk.</p>		
24	Asset Tracking and Accounting	Evaluate DPS asset inventory controls that ensure assets are safeguarded and accounted for.
25	Building Energy Conservation	Evaluate compliance with DPS General Manual Chapter 01.16 related to energy conservation.
26	Fuel Audit Follow-up	Assess the status and effectiveness of corrective actions taken in response to the recommendations of the 2012 Fuel Consumption Report.
27	Information Management Service – Data Backup and Recovery	<p>Evaluate DPS information management services controls that ensure:</p> <ul style="list-style-type: none"> • Policies, procedures, and practices surrounding data backups are current and documented • Operations can be recovered in the event of an outage
28	IT Application Access	<p>Evaluate DPS application access controls that ensure</p> <ul style="list-style-type: none"> • Applications are secure from unauthorized access. • Authorized user and access lists are current.
29	Mail Operations	<p>Evaluate DPS controls that ensure DPS mail delivery is:</p> <ul style="list-style-type: none"> • Timely • Accurate • Cost effective
30	Border Enforcement Program	<p>Evaluate THP/CVE controls that ensure:</p> <ul style="list-style-type: none"> • Border enforcement grants are being used for the intended purposes • Border enforcement grant funds are properly accounted for. <p>Federal Border Enforcement Program funding is awarded to DPS to reduce the number and severity of commercial motor vehicle crashes in the United States involving foreign-domiciled carriers that cross the Mexican or Canadian borders.</p>

#	Project Topic	Potential Project Objectives
<p>The following projects areas are not included in CAO proposal to the Public Safety Commission. However, they represent some level of identified risk.</p>		
31	Case Management System	Provide advisory services during the development and implementation of the Case Management System.
32	Commercial Driver License	Evaluate DPS Commercial Driver License controls that ensure: <ul style="list-style-type: none"> • CDL applicant information is properly processed and maintained • Texas commercial driver records are properly transmitted to appropriate entities outside DPS • Back-up, access, and security over the Commercial Driver License Information System (CDLIS)
33	Complaint Resolution	Evaluate DPS complaint resolution required by Texas Government Code §411.0195 and that ensure: <ul style="list-style-type: none"> • Complaints are recorded • Investigations are effective and efficient • Complaints are processed in accordance with internal and external requirements.
34	Concealed Handgun Licenses	Evaluate RSD concealed handgun licensing controls that ensure <ul style="list-style-type: none"> • Licenses are properly issued, revoked, suspended or denied • Proper accounting of fees
35	Customer Service Quality	Evaluate the DPS customer service quality controls that ensure: <ul style="list-style-type: none"> • Information provided to customers is accurate and clear • Services or products are meeting customer expectations • Customers are treated with courtesy and respect • Customer disputes are adequately and appropriately resolved

#	Project Topic	Potential Project Objectives
<p>The following projects areas are not included in CAO proposal to the Public Safety Commission. However, they represent some level of identified risk.</p>		
36	Disciplinary Actions	Evaluate the consistency of DPS disciplinary actions.
37	DPS Security Program	Evaluate the DPS physical security program to ensure: <ul style="list-style-type: none"> • Security objectives exist and are being met. • Non-vetted individuals cannot access secure areas • Equipment (alarms, camera, etc.) and systems (remote camera feeds or alarm controls) are functioning properly
38	Driver Enforcement and Compliance	Evaluate DPS Driver Enforcement and Compliance controls that ensure: <ul style="list-style-type: none"> • The safety of Texas roadways by evaluating the driving performance of those who jeopardize the safety of others • Enforcement actions are based upon established criteria that are consistently applied • Enforcement actions are properly supported with adequate documentation
39	Drug Testing	Evaluate DPS security sensitive position drug testing controls that ensure: <ul style="list-style-type: none"> • Consistency of application • Consequences for noncompliance
40	Education, Training and Research	Evaluate DPS education, training and research controls that ensure: <ul style="list-style-type: none"> • Accomplishment of established objectives • Records maintenance that comply with TCLEOSE requirements

#	Project Topic	Potential Project Objectives
<p>The following projects areas are not included in CAO proposal to the Public Safety Commission. However, they represent some level of identified risk.</p>		
41	Employee Timekeeping	<p>Evaluate DPS timekeeping controls that ensure:</p> <ul style="list-style-type: none"> • Production of accurate and timely information • Compliance with state and federal regulations. <p>The timekeeping system is a key control necessary for obtaining federal grant reimbursements. The scope could include coverage overtime, leave, and technical capabilities.</p>
42	Entrusted Property	<p>Evaluate the DPS entrusted/seized property controls that ensure:</p> <ul style="list-style-type: none"> • Entrusted/seized property is being properly tracked, monitored, and disposed of • The timing of actions taken complies with general manual guidance
43	Ethics	<p>Evaluate DPS ethics policies, procedures controls that ensure:</p> <ul style="list-style-type: none"> • Employee awareness of ethics standards • Consistent implementation throughout DPS.
44	Grants Accounting	<p>Evaluate DPS Finance grants accounting controls that ensure:</p> <ul style="list-style-type: none"> • Federal grants accounting and reporting is accurate and timely. • Grants Accounting staff are adequately trained. <p>Grants Accounting is a key component in the federal grants management process</p>
45	Hazardous Materials	<p>Evaluate THP/CVE hazardous materials controls that ensure:</p> <ul style="list-style-type: none"> • Compliance with federal rules relating to hazardous material • Prevention of incidents involving hazardous materials • Recording of incidents involving hazardous materials

#	Project Topic	Potential Project Objectives
<p>The following projects areas are not included in CAO proposal to the Public Safety Commission. However, they represent some level of identified risk.</p>		
46	Hiring Practices	Evaluate the DPS non-commissioned hiring controls that ensure : <ul style="list-style-type: none"> • Compliance with relevant laws and regulations • Selection of the best qualified applicants for DPS job openings.
47	HR Compliance	Evaluate HR controls that ensure: <ul style="list-style-type: none"> • Compliance with federal and state regulations • The adequacy of staffing/recruiting
48	IT Change Control	A review of the DPS IT change control process.
49	Line Inspections	Evaluate the DPS line inspection controls that ensure: <ul style="list-style-type: none"> • Conduct in accordance with requirements established for each service • Issues identified are being documented, communicated and corrected Law enforcement functions (CID, Rangers, THP) routine monitoring activities are called line inspections.
50	Mobile Communication Devices	Evaluate DPS mobile communications device controls that ensure: <ul style="list-style-type: none"> • Compliance with DPS policies on appropriate use • Appropriateness of cell phone charges
51	Open Records Requests	Evaluate the DPS open records request controls that ensure: <ul style="list-style-type: none"> • Compliance with agency policies and state law. • Consistent application of clearly defined criteria • Communication of requirements to those responsible for processing requests

#	Project Topic	Potential Project Objectives
<p>The following projects areas are not included in CAO proposal to the Public Safety Commission. However, they represent some level of identified risk.</p>		
52	Safety Program	Evaluate the DPS safety program to ensure: <ul style="list-style-type: none"> • Compliance with worker safety requirements • Presence of a management safety program • Reduction of on-job accidents and injuries • Consistent investigation of job-related injury incidents • Reporting of job-related injury incidents to the proper channels
53	Staff Augmentation	Evaluate DPS controls that ensure contract labor is: <ul style="list-style-type: none"> • necessary and cost effective • qualified, motivated and paid appropriately for the work performed
54	THP Automated Information System (AIS)	Evaluate the efficiency and effectiveness of THP AIS controls. The THP AIS manages information related to gas, vehicle, tickets, and time worked.
55	THP-6	Evaluate THP controls related to the THP-6 that ensure: <ul style="list-style-type: none"> • Compliance with requirements • Sufficient documentation of all arrests. THP policy requires all arrests (citations and custody arrests) to be clearly documented using form THP-6.
56	Timely Payment of Vendors	Evaluate DPS controls that ensure timely payment to vendors providing goods or services.
57	Travel Vouchers	Evaluate DPS Finance travel voucher controls that ensure: <ul style="list-style-type: none"> • Travel vouchers are accurate, appropriate, reasonable, complete, and paid in a timely manner • Travel vouchers are authorized • Compliance with rules and regulations

#	Project Topic	Potential Project Objectives
<p>The following projects areas are not included in CAO proposal to the Public Safety Commission. However, they represent some level of identified risk.</p>		
58	TxMAP	<p>Evaluate DPS TxMAP controls that ensure:</p> <ul style="list-style-type: none"> • Application and data security was included in the design, development, and implementation of the application • TxMAP is protected from unauthorized access • TxMAP can be restored in the event of a natural or “man-made” disaster