

# State of Texas

## Department of Public Safety

Chief Auditor's Office

Catherine A. Melvin, Chief Auditor



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FY2023 Annual Report

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November 2023

## About the DPS Chief Auditor's Office

### CAO Vision

*Excellence in progressive internal auditing, through quality-focused innovation and partnership.*

The mission of the Chief Auditor's Office (CAO) is to advise the Department of Public Safety (the Department) in achieving its strategic and operational goals by providing risk-based and objective assurance, advice, and insight.

The CAO is an independent and objective assurance and consulting activity designed to add value and improve the Department's operations. The CAO assists the Department in accomplishing its mission and objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of the Department's governance, risk management, and internal control processes.

*The CAO contributes directly to the continuous improvement of the Department's operations, governance, risk management, and internal control framework through its delivery of superior assurance and advisory services in an atmosphere of respect and teamwork.*

The Chief Auditor's Office is free from organizational impairments to independence reporting directly and accountable to the Public Safety Commission. As such, the CAO is a staff function and has no authority over the activities that it reviews.

### **CHIEF AUDITOR'S OFFICE TEAM**

Catherine A. Melvin, CPA, CIA, Chief Auditor

Susan K. Oballe, CGAP, CGFM, CIA, Assistant Chief

Isis I. Johnson, Executive Assistant

Tammara E. West, CGAP, CIA, Audit Manager

Nikolaos D. Alexander, LSSGB, Senior Process Improvement Specialist

Steven L. Clark, Senior Internal Audit Analyst

Katie Fitch, CPA, Senior Internal Audit Analyst

Elizabeth (Lisa) Hanke, Senior Internal Audit Analyst

M. Joseph Hinojosa, Internal Audit Analyst

Ishran Huda, Internal Audit Analyst

Adam Koppi, CFE, Senior Internal Audit Analyst

Katambra D. Rose, Senior Internal Audit Analyst

Sara Vallie, Internal Audit Analyst

Wriley Weaver, Internal Audit Analyst

Jacob M. Whitley, CGAP, Senior Internal Audit Analyst

Juliette Zamora, Internal Audit Analyst

# TEXAS DEPARTMENT OF PUBLIC SAFETY

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DALE WAINWRIGHT

November 1, 2023

The Honorable Gregg Abbott, Governor  
The Legislative Budget Board  
The State Auditor's Office

We are pleased to present the Texas Department of Public Safety Chief Auditor's Office Annual Report for Fiscal Year 2023.

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 minimum content. This report has been prepared in accordance with the State Auditor's content requirements and is current through November 1, 2023.

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 2024 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 blue ink, appearing to read 'Catherine A. Melvin'.

Catherine A. Melvin, CPA, CIA  
Chief Auditor

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## **I. Compliance with Texas Government Code §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 the agency's internal audit plan and the agency's internal audit annual report, and other information on their Internet Web sites, at the time and in the manner provided by the SAO.

The bill's provisions also required 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 its internal audit plans and annual reports 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. Internal Audit Plan for Fiscal Year 2023

## III. Consulting Services and Nonaudit Services Completed

The Internal Audit Plan for the Department of Public Safety is approved as the DPS CAO Internal Audit Strategy. The FY2023 Internal Audit Strategy was approved in the August 24, 2022, Public Safety Commission Meeting. The columns marked under “Internal Audit Strategy” tie the FY23 CAO efforts to the approved strategy.

Project	FY23 Internal Audit Strategy								Status
	FY22 Carryover	Financial Controls & Processes	Information Resources – IT & Cybersecurity	Procurement & Contract Management	Asset Management and Critical Infrastructure	Personnel Management	Emerging Risk (Rapid Response Project)	Other	
<b>Audits (Assurance Projects)</b>									
23-101	Employee Random Drug Testing Program	✓					✓		Complete
23-102	CAPPS User Access	✓	✓	✓					Complete
23-104 a-d	Contract Administration – Rapid Response Internal Audits:		✓				✓		Complete
a.	Process and Controls Alignment with State Requirements		✓				✓		Complete
b.	Ethical Standards and Misc. Requirements		✓				✓		Complete
c.	Vendor Compliance Verifications		✓				✓		Complete
d.	Solicitation and Bidding Requirements		✓				✓		Complete
<b>Management Requests, Special Projects, Advisory Services (may not result in a written report)</b>									
23-201	DLS Roadmap	✓		✓					Complete
23-202	Contract Review Board Follow-up	✓			✓				Complete
23-203	Position Control Number Process	✓	✓				✓		Complete
23-204	Human Resource Benefits Group Facilitation						✓		Complete
23-205	Local Administrative Rights Review		✓						Complete
23-206	Field Administration – Entrusted Property	✓				✓	✓		Complete

Project		FY23 Internal Audit Strategy							Status	
		FY22 Carryover	Financial Controls & Processes	Information Resources - IT & Cybersecurity	Procurement & Contract Management	Asset Management and Critical Infrastructure	Personnel Management	Emerging Risk (Rapid Response Project)		Other
23-207	Crime Lab Drug Testing Process Improvement / Drug Evidence Destruction					✓		✓	Complete	
23-208	TCOLE Process Documentation						✓		Complete	
23-209	Driver License Division LPS Hiring Process		✓				✓	✓	Complete	
23-210	Case Management Access Controls (SPURS)			✓					Complete	
<b>Special Investigatory Assistance - EEO, OIG, SAO Hotline</b>										
23-400s	The Chief Auditor's Office serves as a central point of contact for hotline complaints forwarded to the Department by the SAO.							✓	N/A	
<b>External Audits/Reviews</b>										
23-500s	The Chief Auditor's Office serves as a liaison for all external audits/reviews of the Department. The Department is routinely audited by entities such as the State Auditor's Office (SAO). The Department underwent several external audits and reviews during FY2023.							✓	N/A	
<b>CAO Strategic Risk Assessments &amp; Research-Based Projects</b>										
23-601	Agency Structure Review						✓	✓	✓	Complete
23-602	IT Audit Strategy for Remainder of FY2023			✓					✓	Complete
23-603	Research Support for IOD Director Series Classification Project		✓				✓	✓	✓	Complete
23-604	Grants		✓						✓	c/o 24-601
<b>CAO Administration</b>										
23-001	FY22 CAO Annual Report								✓	Complete
23-002	FY24 Risk Assessment and Strategy Development								✓	Complete

Project		FY23 Internal Audit Strategy							Status	
		FY22 Carryover	Financial Controls & Processes	Information Resources - IT & Cybersecurity	Procurement & Contract Management	Asset Management and Critical Infrastructure	Personnel Management	Emerging Risk (Rapid Response Project)		Other
23-003	Quality Assurance Review - Self-Assessment								✓	Complete
23-004	88 <sup>th</sup> Legislative Session								✓	Complete
23-005	Training/Onboarding								✓	c/o 24-004
23-006	Recruiting Website/Brochure								✓	c/o 24-005



## IV. Quality Assurance and Improvement Program

The Chief Auditor has implemented a quality assurance and improvement program that covers all aspects of the internal audit function. In addition to evaluating the CAO's conformance to required professional standards and the IIA Code of Ethics, the program also assesses the efficiency and effectiveness of the internal audit function and identifies opportunities for improvement. The quality assurance and improvement program includes both internal and external assessments.

### A. Internal Quality Assurance Review (Assessments)

The DPS Chief Auditor's Office internal assessments include ongoing monitoring of the performance of the internal audit function and periodic self-assessments.

Ongoing monitoring is exhibited through day-to-day supervision, review, and measurement of the internal audit function. Ongoing monitoring is incorporated into the routine policies and practices used to manage the office and includes practices necessary to evaluate conformance with required professional standards and the IIA Code of Ethics.

In addition to the ongoing monitoring as described above, the DPS Chief Auditor's Office also undergoes a comprehensive annual internal self-assessment. The most recent comprehensive internal self-assessment was completed in September 2023.

While the internal self-assessment concluded the Chief Auditor's Office is **in compliance** with the IIA *International Standards for the Professional Practices of Internal Auditing*, the Government Auditing Standards, and the Texas Internal Auditing Act, the self-assessment did identify three opportunities for improvement. Below are those findings to include the CAO management response to each.

\*Continued on next page\*

# State of Texas Department of Public Safety

Chief Auditor's Office  
Catherine A. Melvin, Chief Auditor



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Annual Self-Assessment Report  
One Component of an Ongoing Quality Assurance and  
Improvement Program  
CAO #23-003

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October 2023

**Background and Objective:**

Program Background

The Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF) Standard 1311 and Code of Ethics, the U.S. Government Accountability Office (GAO) Generally Accepted Government Auditing Standards (GAGAS) Requirement 5.02, and the Texas Internal Auditing Act (Texas Government Code, Chapter 2102) require internal audit functions to establish a quality assurance and improvement program to include internal assessments to evaluate conformance with the Code of Ethics and the Standards. *This self-assessment should not be interpreted as an independent certification of compliance with applicable standards.*

We performed this self-assessment in accordance with State Agency Internal Audit Forum (SAIAF) Peer Review guidelines, updated for conformance with the *Government Auditing Standards* 2018 Revision.

Self-Assessment Objective

The primary objective of the internal self-assessment was to evaluate the Chief Auditor's Office's compliance with required auditing standards and the Texas Internal Auditing Act. Additional objectives included identifying best practices as well as areas where improvement may be needed. Because the Chief Auditor's Office recently underwent a thorough External Quality Assurance Review (Peer Review), this provided the self-assessment team the opportunity to utilize a risk-based approach in conducting the self-assessment this year, examining those requirements that would most benefit from a focused self-assessment at this time. Based on our risk assessment, we focused the self-assessment on the following components:

- IIA, GAO, and Texas Internal Auditing Act requirements associated with "Proficiency and Professional Judgment",
- Status of opportunities for improvement resulting from prior self-assessment and Quality Assurance Review, and
- Future considerations for CAO readiness for the proposed IIA Professional Standards revisions.

**OVERALL CONCLUSION:**

The Department of Public Safety Chief Auditor's Office complies with the reviewed requirements from the Institute of Internal Auditors (IIA) *International Standards for the Professional Practice of Internal Auditing* and Code of Ethics, United States Government Accountability Office (GAO) *Government Auditing Standards*, and the Texas Internal Auditing Act (Texas Government Code, Chapter 2102).

The Chief Auditor's Office (CAO) management team has reviewed the internal review team's results and has accepted them to be an accurate representation of CAO operations.

**Detailed Results:**

Based on our review, we did not identify any items of noncompliance. However, we offer the Chief Auditor the following best practices and opportunities for improvement.

1. *Proficiency, Professional Judgement, and Due Professional Care* - The Chief Auditor's Office (CAO) sufficiently meets professional requirements related to proficiency, professional judgment, and due professional care. The self-assessment team obtained evidence of the experience and background of the internal auditors. Internal auditors are required by the Chief Auditor's Office's policies and procedures to enhance their knowledge, skills, and abilities by obtaining at least 40 hours of continuing professional education each year. The Chief Auditor's Office maintains a CPE tracking spreadsheet which includes the number of CPE hours related to government, fraud, IT, and ethics earned by each auditor.

**Opportunity for Improvement:** Enhance CPE tracking, expand requirements for completing fraud and IT continuing education, and expand record keeping for CAO personnel. Additional tracking methods would enhance documentation to better support the CAO's compliance with required professional standards.

**Chief Auditor Response:** *We agree with the recommendation and will developed enhanced tracking of CPE hours to capture additional professional proficiency requirements.*

**Responsible Party:** Assistant Chief Auditor **Estimated Completion Date:** January 1, 2024

2. *Review of Prior Findings* – The Chief Auditor's Office underwent an external Quality Assurance Review (QAR) and an internal Quality Assurance Improvement Program (QAIP) review in fiscal year 2022 and received recommendations for improvement. The current self-assessment team reviewed each of the prior recommendations to determine the status of implementation for each recommendation. The CAO received ten recommendations, seven have been implemented and three are still in-progress. The three in-progress recommendations require development of procedures and/or manual. Chief Audit Executive has set implementation date ranges from 12/31/2023 - 3/31/2024.

**Opportunity for Improvement:** Finalize efforts to establish documentation and guidance as outlined in the previous Quality Assessment Review (QAR) and Internal Quality Assurance Improvement Program (QAIP).

**Chief Auditor Response:** *We agree with the recommendation and are in process of formally documenting the CAO's quality control policies and procedures and the CAO guidance on the performance of audit and advisory engagements. We will also update the CAO's administrative policies and procedures.*

**Responsible Party:** Chief Auditor **Estimated Completion Date:** March 31, 2024

3. *Standards Changes, A Look Forward* – The Institute of Internal Auditors (IIA) released recommended changes to the International Internal Audit Standards for public comment. The IIA intends to transition to the new standards beginning in the fourth quarter of 2023. The self-assessment team reviewed the proposed changes and identified areas in which the CAO could begin enhancing internal processes and procedures to meet the changing standards. As a result, the self-assessment team focused on *Governing the Internal Audit Function*.





- a. *Principle 6 Authorized by the Board* - which outlines the board's responsibilities to authorize the internal audit function, ensure its independent positioning, and oversee its performance. The standards in this domain indicate the responsibilities of the chief audit executive and the board as well as those responsibilities that are accomplished jointly.

- b. *Principle 7 Positioned Independently* – which outlines the board's responsibility for ensuring the independence of the internal audit function.

**Opportunity for Improvement:** Develop a framework to position the CAO to optimize demonstration of compliance with evolving audit standards.

**Chief Auditor Response:** *We agree with the recommendation and will develop a framework to ensure our readiness and compliance when the new IIA standards are finalized.*

**Responsible Party:** Chief Auditor **Estimated Completion Date:** December 31, 2024

Assessment of Risk:	
Based on our review and in consideration of internal controls, our overall assessment of risk to the Chief Auditor's Office related to this engagement's objective is:	
 Priority  Moderate  Minor  Low	
Scope:	Methodology:
Our review focused on CAO practices and policies in place for September 2021 through May 2023 and CAO records for September 2021 through December 2022.	Our audit process consisted of observations, interviews, data analysis, evaluation, judgmental sampling, and other related testing deemed necessary to comply with due diligence requirements. Our methodology included interviews of selected DPS personnel and reviews of applicable laws, rules, policies, and procedures, internal performance management and Division administration records, and requested documentation.

Respectfully Submitted,

**Adam Koppi**  
Digitally signed by  
Adam Koppi  
Date: 2023.10.05  
13:26:09 -05'00'

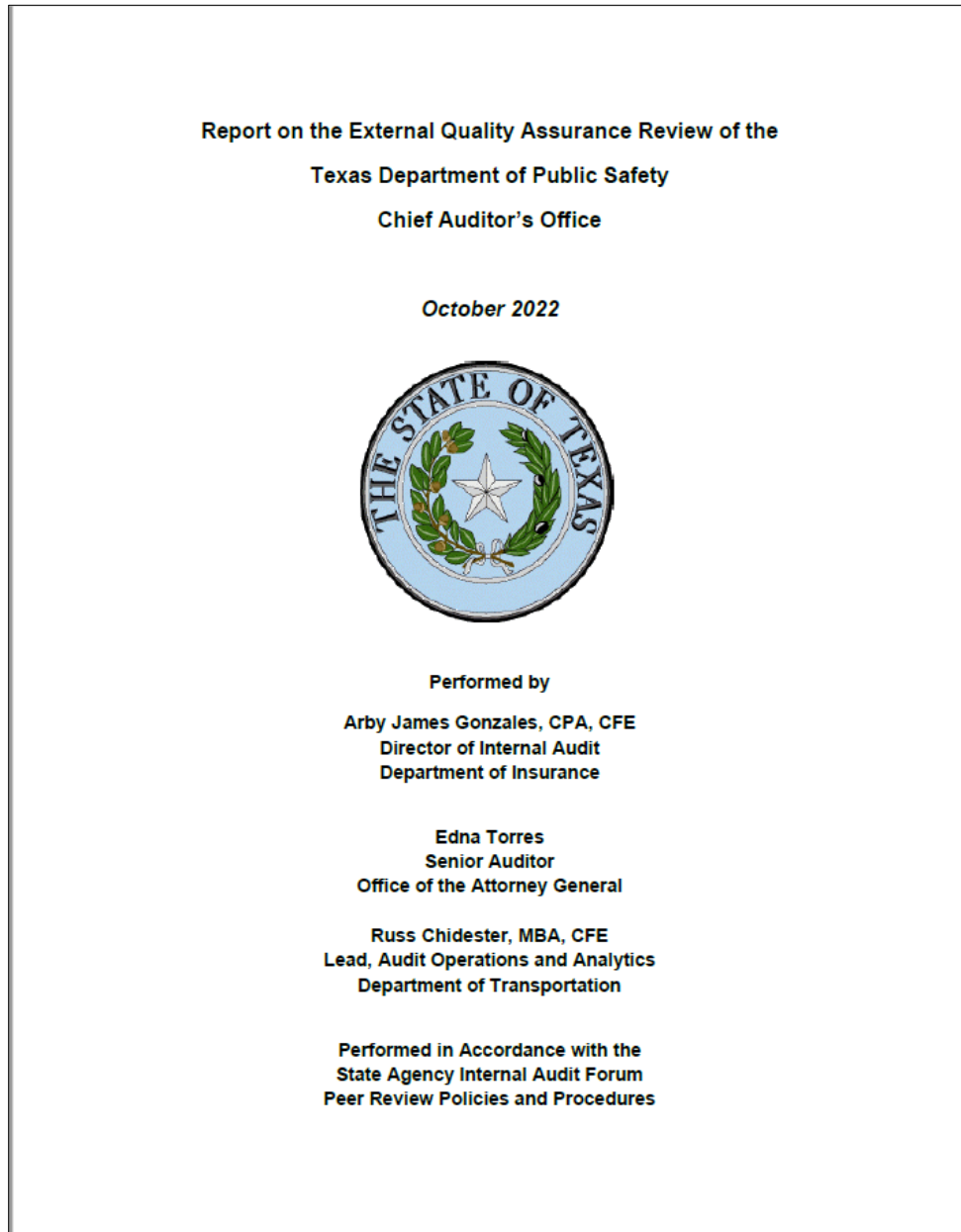
Adam Koppi, CFE  
CAO Senior Internal Audit Analyst  
05, October 2023

**Marcos Joseph Hinojosa**  
Digitally signed by  
Marcos Joseph Hinojosa  
Date: 2023.10.05  
13:30:30 -05'00'

Marcos "Joseph" Hinojosa  
CAO Internal Audit Analyst  
05, October 2023

## **B. External Quality Assurance Review (Peer Review)**

Every three years, the DPS Chief Auditor’s Office undergoes an external quality assurance review (QAR) as required by professional standards and the Texas Internal Auditing Act. In the most recent QAR, dated October 2022, the office received an overall opinion of “Pass/Generally Conforms” which was the highest of possible ratings. The following is the resulting certificate and an excerpt from that report:



Texas Department of Public Safety Chief Auditor's Office  
External Quality Assurance Review – October 2022

### Overall Opinion

Based on the information received and evaluated during this external quality assurance review, it is our opinion that the Texas Department of Public Safety (Department) Chief Auditor's Office (CAO) receives a rating of **"Pass/Generally Conforms"** and is in compliance with the Institute of Internal Auditors (IIA) *International Standards for the Professional Practice of Internal Auditing* and Code of Ethics, the United States Government Accountability Office (GAO) *Government Auditing Standards*, and the Texas Internal Auditing Act (Texas Government Code, Chapter 2102). This opinion, which is the highest of the three possible ratings, means that policies, procedures, and practices are in place to implement the standards and requirements necessary for ensuring the independence, objectivity, and proficiency of the internal audit function.

We found that the CAO is independent, objective, and able to render impartial and unbiased judgments on the audit work performed. The staff members are qualified, proficient, and knowledgeable in the areas they audit. Individual audit projects are planned using risk assessment techniques; audit conclusions are supported in the working papers; and findings and recommendations are communicated clearly and concisely.

The CAO is well managed internally. In addition, the Department has effective relationships with the Board and is well respected and supported by management. Surveys and interviews conducted during the quality assurance review indicate that management considers Internal Audit a useful part of the overall agency operations and finds that the audit process and report recommendations add value and help improve the agency's operations.

The CAO has reviewed the results of the peer review team's work and has accepted them to be an accurate representation of the Department's operations.

Texas Department of Public Safety Chief Auditor's Office  
External Quality Assurance Review – October 2022

### Acknowledgements

We appreciate the courtesy and cooperation extended to us by the Internal Audit Director, Internal Audit staff, the Chairman and Vice-Chairman of the Board, the Executive Director, and the senior managers who participated in the interview process. We would also like to thank each person who completed surveys for the quality assurance review. The feedback from the surveys and the interviews provided valuable information regarding the operations of the CAO and its relationship with management.



Arby James Gonzalez, CPA, CFE  
Director of Internal Audit  
Department of Insurance

October 7, 2022

Date



Edna Torres  
Senior Auditor  
Office of the Attorney General

October 11, 2022

Date



Russ Chidester, MBA, CFE  
Lead, Audit Operations and Analytics  
Department of Transportation

October 10, 2022

Date

## V. Internal Audit Plan for Fiscal Year 2024

The DPS Internal Audit Plan for fiscal year 2024 was approved as the *DPS Chief Auditor's Office Fiscal Year 2024 Internal Audit Strategy* at the Public Safety Commission meeting held on August 24, 2023.

The Chief Auditor's Office develops the proposed Internal Audit Strategy by first assessing the risk environment facing the Department. This assessment is a systematic process for assessing risk to the Department and integrating professional judgments. The risk assessment process provides a means of organizing and integrating professional judgments for development of the work priorities. Critical functional areas with higher risk are assigned higher audit priorities. The risk assessment process leads the Chief Auditor's Office to propose priorities which become the Internal Audit Strategy upon the Public Safety Commission's approval.

In addition to identifying individual audits to be conducted during the year, the Internal Audit Strategy ensures the Chief Auditor's Office aligns its efforts during the fiscal year with the priorities as approved by the Public Safety Commission. These efforts include reviews of the Department's major systems and controls, including accounting, administrative, and information technology systems and controls. The Chief Auditor's Office also considers the Department's methods for ensuring compliance with contract processes and controls, and for monitoring agency contracts.

\* Continued on next page.\*



# Fiscal Year 2024 Internal Audit Strategy

For the Period September 2023 – August 2024

## **I. Internal Audit Assurance and Advisory Efforts**

### Risk-Based Strategic Focus Areas

- Asset Management and Critical Infrastructure
- Data Quality and Reporting
- Law Enforcement Support
- Personnel Management
- Emerging Risks (*Rapid Response Projects, as requested/needed*)

### Standing Internal Audit Efforts

- Completion of FY23 Projects in Progress
- Information Resources and Cybersecurity
- Contract Monitoring and Compliance
- Field Administration Review
- Follow-Up Program
- Efficiency and Effectiveness of Business Processes

## **II. Coordination of External Audits/Reviews**

- Statewide Single Audit – State Auditor's Office with Clifton Larson Allen
- Other External Audits/Reviews – State Auditor's Office, Comptroller's Office, etc.

## **III. Administration of the Internal Audit Function**

- Quality Assurance and Improvement Program
- Continuing Professional Education
- Development of the Fiscal Year 2025 Internal Audit Strategy
- Strategic Planning and Administrative Initiatives
- Service to the Profession

## **VI. External Audit Services Procured in Fiscal Year 2023**

The Chief Auditor's Office is not aware of any external audit services procured in fiscal year 2023.

## VII. Reporting Suspected Fraud and Abuse

The DPS home page includes a link to the State Auditor's website for fraud reporting as required by Section 7.09, page IX-37, the General Appropriations Act (86th 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*

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.

## VIII. Other Internal Audit Activities

Activity	Description
Professional Credentials	During FY 2023, CAO staff pursued professional certifications and advanced degrees. These included certification as Certified Internal Auditor, Certified Public Accountant, and Certified Fraud Examiner Professional. The CAO staff members proudly hold numerous professional certifications, with a third of our staff carrying greater than 10 years 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.
Continuing Professional Education	Professional standards require each internal auditor to obtain 40 hours of continuing professional education annually. The Chief Auditor’s Office strives to conserve and maximize its budget while seeking quality continuing professional education to develop and enhance our professional competencies to better serve the Department.
External Auditor Liaison	CAO served as the official contact point and liaison for 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> </ul>

Activity	Description
Professional Speaking	<ul style="list-style-type: none"> <li>• Chief Catherine Melvin, UT McCombs School of Business, Management Auditing and Control Class, <b>“Managing the Internal Audit Function”</b>, October 10, 2022.</li> <li>• Chief Catherine Melvin, <b>Internal Audit Leadership Development Program - Cohort X</b>, multiple sessions, January – May 2023.</li> <li>• Asst. Chief Susan Oballe and Senior Process Improvement Specialist Nikolaos Alexander, Texas State Agency Business Administrators Association Mid-Winter Conference <b>“Process Improvement: Tools to Streamline”</b>, December 9, 2022</li> <li>• Sr. Audit Manager, Tammara West; SAIAF Internal Audit Leadership Development Program; <b>“Developing Thought Leaders to Bring Innovative Solutions”</b>, February 23, 2023</li> <li>• Sr. Internal Audit Analyst Adam Koppi, DPS IOD Leadership Development School, <b>“Intro. to Process Improvement”</b>, presented with Senior Process Improvement Specialist Niko Alexander and IOD Process Improvement Manager Bill Wahlgren, August 8, 2023</li> </ul>
Fraud Waste and Abuse Prevention	Through our audit and advisory services, we continue to promote the prevention and detection of fraud, waste and abuse.

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