



Texas Department of Criminal Justice

Brad Livingston
Executive Director

MAJOR CHANGES TO THE INDEPENDENT AUDIT GUIDELINES

1. Added that the Independent Auditor may request a copy of the Compliance Checklist in Microsoft Word format.
2. Added that the engagement letter is to state the cost of the audit.
3. Updated the Opinion Letter and the Internal Control / Compliance Letter to AICPA requirements.
4. Added sample wording for BS, CCP, DP and TAIP funding methodology.
5. Removed the requirement for individual program descriptions.
6. Included additional samples in the notes for the funds collected by the CSCD from sources other than TDCJ-CJAD which are and are not required to be reported on the TDCJ-CJAD QFRs.
7. Removed the compliance checklist question for purchases adhering to the statute for competitive bids. Removed this because it is basically asked in another checklist question.
8. Removed the compliance checklist question for items not purchased by petty cash when they can reasonably be secured through the purchasing system.
9. Split the compliance checklist question relating to funds and collections deposited in the county treasury, disbursed by the county treasurer, and within the required time frame into three questions.

Community Justice Assistance Division
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