

AUSTIN COUNTY, TEXAS
TEXAS JUVENILE JUSTICE DEPARTMENT
GRANT FUNDS

FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

AND
INDEPENDENT AUDITORS' REPORT

**AUSTIN COUNTY, TEXAS
TEXAS JUVENILE JUSTICE DEPARTMENT GRANT FUNDS
FOR THE YEAR ENDED AUGUST 31, 2022**

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Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

Members of the Board
Austin County Juvenile Probation Board
Austin County, Texas

We have audited the accompanying financial statements of the Texas Juvenile Justice Department Grant Funds of Austin County Juvenile Probation Department (Department), which comprise the statement of revenues, expenditures and changes in fund balances – budget and actual-regulatory basis for the year ended August 31, 2022 and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Texas Juvenile Justice Department. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit and the standards applicable to financial audits contained in GAGAS issued by the GAO. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

FINANCIAL STATEMENT

AUSTIN COUNTY, TEXAS

TEXAS JUVENILE JUSTICE DEPARTMENT GRANT FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES

IN FUND BALANCE BY CONTRACT - BUDGET AND ACTUAL - REGULATORY BASIS

FOR THE YEAR ENDED AUGUST 31, 2022

		Grant A-2022-008		
		Final		Variance
		Budget	Actual	Favorable
				(Unfavorable)
Revenues:				
TJJD Funds		\$ 209,693	\$ 209,693	\$ -
Total Revenues		<u>209,693</u>	<u>209,693</u>	<u>-</u>
Expenditures				
Basic Probation Services		96,813	96,813	-
Community Programs		68,602	68,602	-
Pre Post Adjudications		38,928	38,928	-
Commitment Diversion		-	-	-
Mental Health Services		5,350	5,350	-
Prevention and Intervention		-	-	-
Region		-	-	-
Total Expenditures		<u>209,693</u>	<u>209,693</u>	<u>-</u>
Excess Revenues over Expenditures		-	-	-
Fund Balance, Beginning of Year		<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Additional Information: Refunds Paid to TJJD. (Include all refunds whether paid at or subsequent to year-end)

None

The accompanying notes are an integral part of this financial statement.

**AUSTIN COUNTY JUVENILE PROBATION DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. ENTITY

The Texas Juvenile Justice Department Grant Funds of Austin County (the Funds) were established to account for juvenile probation services funded by the Texas Juvenile Justice Department (TJJD) in Austin County.

The Funds provide separate accountability as required under the State Financial Assistance Contract, by TJJD. The funds are used to account for each separate program, matching funds and all related expenditures incurred.

B. BASIS OF ACCOUNTING

The financial statements were prepared in conformity with the accounting practices prescribed by TJJD, which prescribes policies and procedures for county probation departments, which is a comprehensive basis of accounting other than generally accepted accounting principles. These accounting practices include the following:

- The financial statements are reported using the accrual basis of accounting. Revenues are recorded when all eligibility requirements have been met and expenditures are recorded when incurred.
- The accompanying financial statements do not represent financial statements prepared in accordance with provisions for governmental funds as prescribed by the Governmental Accounting Standards Board.
- The accompanying financial statements are prepared in a format to facilitate uniform financial reporting by county probation departments.

NOTE 2: RECONCILIATION OF INTEREST EARNED

The Department does not invest funds in a separate investment account. The Department rarely has excess funds and therefore the difference in the rate of return from an investment account and the rate of return earned from a cash account is immaterial. Therefore, the Department does not consider it necessary to invest funds in a separate investment account. The Department earned \$355 in interest earnings related to the demand cash account in the current fiscal year. Due to the amount of this interest income attributable to TJJD funds being negligible, allocation was not made to the individual grants.

NOTE 3: OPERATING COST FOR A SECURE JUVENILE FACILITY OPERATED BY YOUR COUNTY

The Department does not operate a secure juvenile facility.

**AUSTIN COUNTY JUVENILE PROBATION DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022**

NOTE 4: FEDERAL FINANCIAL ASSISTANCE

The Texas Juvenile Justice Department administers along with the Texas Department of Family and Protective Services, the Title IV-E Program (CFDA 93.658). TJJD disburses funds to Austin County on a cost reimbursement basis. A confirmation of revenue receipted in the year ending August 31, 2022 is required and presented below. This includes receipts for direct and enhanced administrative foster care claims.

Title IV-E Contract Number	Amount Received (Cash Basis) <u>August 31, 2022</u>
E-2017-008	\$ *
E-2018-008	*
E-2019-008	*
E-2020-008	*
Total	\$ <u>*</u>

* Austin County did not receive any Title IV-E Foster Care grant monies for the fiscal years listed above.

NOTE 5: FINANCIAL MATCH REQUIREMENTS

To receive Texas Juvenile Justice Department state funds, the juvenile probation departments are required to certify that the amount of local or county funds expended for juvenile services is at least equal to or greater than the amount spent in the 2006 county fiscal year excluding construction and capital outlay expenses unless waived in accordance with provisions of the State Financial Assistance Fund grant. A confirmation of local funds for the year ending August 31, 2022 is required and presented below:

	<u>Local Funding Expended (less construction and capital outlay)</u>
FY 2022	\$ 134,412
FY 2006	\$ 93,488

The juvenile probation department certified the financial match requirements were fulfilled in FY 2022.

NOTE 6: STATE FINANCIAL ASSISTANCE

- a. Not applicable
- b. Not applicable
- c. Not applicable
- d. Not applicable



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Members of the Board
Austin County Juvenile Probation Board
Austin County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in GAGAS issued by the GAO, the financial statements of the Texas Juvenile Justice Department grant funds of Austin County Juvenile Probation Department and have issued our report thereon dated January 31, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Austin County Juvenile Probation Department's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements and compliance with provisions of laws, regulations, contracts, grant agreements or instances of fraud, including the specific financial assurances contained in Section VIII.J. of the General Grant Requirements and any Targeted Grant requirements.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. Our consideration of internal control was based on the scope of the audit.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Austin County Juvenile Probation Department's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under GAGAS OR TJJD's audit instructions.

Truhick + Co., P.C.

La Grange, Texas
January 31, 2023

**AUSTIN COUNTY, TEXAS
JUVENILE PROBATION DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2022**

<u>PROGRAM</u>	<u>FINDING/NONCOMPLIANCE</u>	<u>QUESTIONED _COSTS</u>
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There were no findings or questioned costs in the current year.

**AUSTIN COUNTY, TEXAS
JUVENILE PROBATION DEPARTMENT
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2022**

<u>PROGRAM</u>	<u>FINDING/NONCOMPLIANCE</u>	<u>QUESTIONED COSTS</u>
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There were no findings or questioned costs in the prior year.