



A Legislative Summary Document Regarding Youth Commission

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This is not an audit report and, with the exception of any audit report summaries, the material in this document has not been subjected to all of the tests and confirmations performed in an audit.

Youth Commission

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Key Findings from Previous Audits and Reviews

January 1, 2001–December 31, 2002

A Financial Review of the Youth Commission

(Report No. 02-042, May 2002)

The Youth Commission (Commission) is providing accurate and reliable financial information to the Legislature and to Commission management.

The Commission is using appropriated funds in accordance with applicable state laws and regulations.

The Commission is not consistently meeting the outcome targets associated with its goals related to educating youth in juvenile justice facilities and providing rehabilitation.

Information System Vulnerability Assessments

The State Auditor's Office (SAO) and/or the Department of Information Resources performed one or more information system vulnerability assessments at the Youth Commission between January 2000 and November 2002. Detailed results of this work are confidential under Texas Government Code, Section 2054.077(c). The SAO's Legislative Summary Document titled "Information System Vulnerability Assessments" provides general information about the results of information system vulnerability assessments.

Travel Expenditures

Travel Expenditures by Appropriation Year (unaudited)			
	2000	2001	2002
In-State Travel	\$ 1,110,051	\$ 1,109,267	\$ 1,377,282
Out-of-State Travel	66,162	68,397	53,687
Foreign Travel	0	0	0
Other Travel Costs	(9,173)	0	893
Total Travel Expenditures	\$ 1,167,040	\$ 1,177,664	\$ 1,431,862
Limit on Travel Expenditures (Cap)	1,325,489	1,325,489	66,162 ^a
Expenditures in Excess of Cap	\$ 0	\$ 0	\$ 0

^a Caps apply to total travel in appropriation years 2000 and 2001, but caps apply only to out-of-state travel and foreign travel in appropriation year 2002. Caps, calculated by the Comptroller of Public Accounts, have been adjusted for any increases requested by the Commission and approved by the Legislative Budget Board in accordance with the General Appropriations Act.

Source: Uniform Statewide Accounting System (USAS) as of November 30, 2002. Amounts are subject to change as agencies continue to record additional expenditures or adjustments.