July 5, 2011

Members of the Legislative Audit Committee:

At the request of the Department of Public Safety (Department), the State Auditor’s Office conducted agreed-upon procedures at the Department to determine whether it had remedied certain deficiencies identified in the *State of Texas Federal Portion of the Statewide Single Audit Report for the Fiscal Year Ended August 31, 2010* (State Auditor’s Office Report No. 11-318, February 2011).

The results of the procedures auditors conducted support that management has implemented certain recommendations in areas such as procurement, subrecipient monitoring, cash management, and information technology. Auditors reviewed documentation such as policies and procedures and tested samples of items for certain deficiencies. Auditors identified no issues. Although auditors tested the implementation status of certain recommendations related to the findings, it is important to note that, as of May 31, 2011, Department management had not fully implemented, or data was not available to test, all recommendations associated with the findings in State Auditor’s Office Report No. 11-318.

We have provided the Department with a separate report containing details on the results of conducting the agreed-upon procedures.

We appreciate the Department’s cooperation during this engagement. If you have any questions, please contact James Timberlake, Audit Manager, or me at (512) 936-9500.

Sincerely,

John Keel, CPA
State Auditor

cc: The Honorable Rick Perry, Governor
    Members of the Public Safety Commission
        Mr. Allan B. Polunsky, Chairman
        Ms. Carin Marcy Barth
        Ms. Ada Brown
        Ms. A. Cynthia “Cindy” Leon
        Mr. John Steen
        Mr. Steven C. McCraw, Director, Department of Public Safety