



A Report on Agreed-upon Procedures Conducted at
The Department of Public Safety

John Keel, CPA
State Auditor

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.

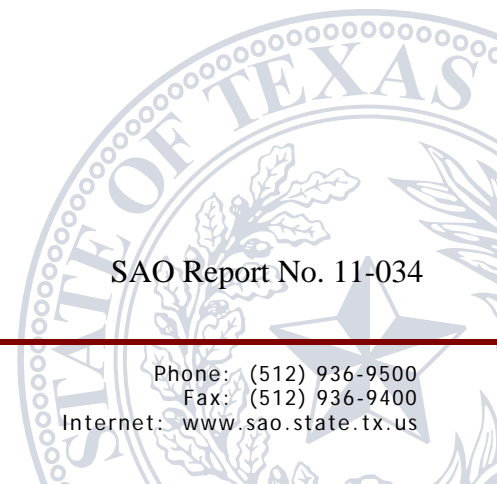
We appreciate the Department's cooperation during this engagement. If you have any questions, please contact James Timberlake, Audit Manager, or me at (512) 936-9500.

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

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