



An Audit Report on

The Judicial and Court Personnel Education Grants at the Court of Criminal Appeals

- The Court reviewed grantees' monthly financial and training records, but it did not audit those records to verify their accuracy.
- The Court verified that most grant applicants met the minimum eligibility requirements.
- The Court did not document its evaluation of grant applications or its award decisions.

Lisa R. Collier, CPA, CFE, CIDA
State Auditor

The Court of Criminal Appeals (Court) had significant weaknesses in its administration of the Judicial and Court Personnel Education Grant program. Specifically, it did not adequately monitor and verify the appropriate use of grant funds.

In addition, while the Court verified that grant applicants met minimum eligibility requirements to be considered for an award, it did not follow its processes for documenting the evaluation and scoring of the grant applications that were awarded grants.

- [Background](#) | p. 4
- [Audit Objective](#) | p. 14

This audit was conducted in accordance with Texas Government Code, Sections 321.013 and 321.0132.

PRIORITY

GRANT MONITORING

The Court did not verify the accuracy of financial and training information reported by grantees awarded grants for fiscal years 2024 and 2025. Specifically, the Court did not conduct random site visits or audits as required by its policy.

[Chapter 1 | p. 6](#)

LOW

GRANT APPLICATION

The Court publicly advertised the availability of training grants, and it verified that most grant applications met minimum eligibility requirements to receive a grant award for fiscal year 2025.

[Chapter 2 | p. 10](#)

HIGH

GRANT AWARD PROCESS

The Court did not follow its written procedures for evaluating and scoring the grant applications awarded grants for fiscal year 2025. Specifically, it did not conduct the required substantive and financial reviews, or comparative evaluations.

[Chapter 3 | p. 12](#)

Summary of Management's Response

Auditors made recommendations to address the issues identified during this audit, provided at the end of Chapters 1 and 3 in this report. The Court agreed with the recommendations. Auditors identified instances in which the Court did not have adequate documentation for grant monitoring and the grant award process as required by its policies and procedures. The Court maintains that systems and standards are already in place for those processes, but unprecedented staffing challenges resulted in items not being documented.

The Court's full response, along with a follow-up comment from auditors, appear in [Appendix 2](#).

Ratings Definitions

Auditors used professional judgment and rated the audit findings identified in this report. The issue ratings identified for each chapter were determined based on the degree of risk or effect of the findings in relation to the audit objective(s).

PRIORITY: Issues identified present risks or effects that if not addressed could ***critically affect*** the audited entity's ability to effectively administer the program(s)/function(s) audited. Immediate action is required to address the noted concern(s) and reduce risks to the audited entity.

HIGH: Issues identified present risks or effects that if not addressed could ***substantially affect*** the audited entity's ability to effectively administer the program(s)/function(s) audited. Prompt action is essential to address the noted concern(s) and reduce risks to the audited entity.

MEDIUM: Issues identified present risks or effects that if not addressed could ***moderately affect*** the audited entity's ability to effectively administer the program(s)/function(s) audited. Action is needed to address the noted concern(s) and reduce risks to a more desirable level.

LOW: The audit identified strengths that support the audited entity's ability to administer the program(s)/function(s) audited or the issues identified do not present significant risks **or** effects that would negatively affect the audited entity's ability to effectively administer the program(s)/function(s) audited.

For more on the methodology for issue ratings, see [Report Ratings](#) in Appendix 1.

Background Information

The Judicial and Court Personnel Training Fund

Texas Government Code, Chapter 56, establishes the **Judicial and Court Personnel Training Fund** (Fund) to support continuing legal education and training for judges, court personnel, prosecutors, and others in the judicial system. The Court of Criminal Appeals (Court) administers the Fund through grants to organizations that deliver training programs statewide, helping to ensure that judicial personnel have access to the necessary education to maintain professional competence.

The General Appropriation Act specifies the total funding available to the Court from the Fund each biennium. It governs how the Court should allocate and spend the Fund, sets limits on allowable uses, and establishes oversight requirements. For the 2024-2025 biennium, the General Appropriations Act (88th Legislature) appropriated \$31.3 million into the Fund.

Grant Award and Monitoring Processes

The Court awards grants to statewide professional associations and other entities that provide education and training programs. Figure 1 lists the entities that were awarded grants for fiscal years 2024 and 2025.

Figure 1

*Entities Awarded Training Grants
for Fiscal Years 2024 and 2025*

Grantee	Awarded Amounts ^a	
	2024	2025
Texas Justice Court Training Center ^b	\$2,434,189	\$2,446,988
Texas Municipal Courts Education Center	\$2,589,983	\$2,555,422
Texas Center for the Judiciary, Inc.	\$2,758,250	\$2,600,660
Texas Criminal Defense Lawyers Association	\$1,965,781	\$1,965,781

Grantee	Awarded Amounts ^a	
	2024	2025
Texas District and County Attorneys Association	\$2,084,231	\$2,457,599
Texas Association of Counties	\$1,100,428	\$1,100,428
The Center for American and International Law	\$0	\$330,436
Texas District Court Alliance	\$25,000	\$25,000
Totals	\$12,957,862	\$13,482,314

^a The awarded amounts shown represent the grant amount awarded by the Court for the applicable fiscal year.

^b The Texas Justice Court Training Center is affiliated with Texas State University's School of Criminal Justice and Criminology.

Source: The Court.

According to the Court's established grant award process, it publicly announces the training grant opportunities in advance of the July 1 application deadline. The Court's grant program staff perform a comprehensive review of each application and gives its grant award recommendations to the Court, which makes the final award decision on eligible applicants.

Texas Government Code, Section 56.006 (b), requires the Court to monitor the financial and program performance of entities that receive grant funds. To do this, the Court developed written procedures to perform the following processes:

- **Financial monitoring.** These processes are designed to verify that grantees accurately tracked and documented expenses and submitted periodic financial reports. The Court also requires its grantees to be subject to annual audits and spending reviews by its grant program staff.
- **Program performance reviews.** These reviews confirm that grantees deliver the proposed training to the intended audience and evaluate the quality and effectiveness of the training provided.
- **Compliance monitoring.** These monitoring activities evaluate grantees' compliance with other grant fund conditions required by the General Appropriations Act each biennium. Such conditions may include limitations on the grant funds that may be spent on certain training classes, such as training for prosecutors, criminal defense attorneys, and court clerks.



PRIORITY

Chapter 1 Grant Monitoring

The Court of Criminal Appeals (Court) adopted monitoring processes to verify the financial and program performance of the grants awarded from the Judicial and Court Personnel Training Fund. Additionally, the Court properly reported the financial data it received from grantees to the Office of the Governor and the Legislative Budget Board as required by the General Appropriations Act. However, the Court did not perform all of its monitoring processes for grants awarded for fiscal years 2024 and 2025. Without performing those monitoring processes, the Court cannot ensure the accuracy of this information.

The Court did not set standards of performance for grantees.

The Court did not adopt performance standards for grantees to follow when delivering training programs. The Court's policies required that it establish standards of performance for grantees including setting minimum targets for organization and resources, curriculum, an educational needs assessment, learning objectives, faculty qualifications and selection; and collecting feedback from grantees for developing best practices for grantees to follow. The Court indicated that the former chair of the grant program was responsible for setting those standards.

The Court did not verify the accuracy of grantees' reported training expenses and related information.

For grant funds awarded for fiscal years 2024 and 2025, the Court obtained and reviewed its grantees' monthly financial and training records from September 2023 through November 2024, including comparing budget amounts for grantees' expenditures and participants to reported totals. However, the Court did not follow its monitoring processes to verify the accuracy of the grantee information received on the 20 grants awarded for fiscal year 2024 and the 15 grants awarded for fiscal year 2025. Specifically, the Court did not perform the following monitoring activities required by its policies and procedures:

- **Perform site visits.** The Court did not follow its policy for conducting random site visits of grantees' trainings for fiscal year 2024. The Court required that trainings held by each grantee be visited at least once per year. During the visit the Court requires: reconciliation of registrants with attendees; observation and assessment of grantee performance, including the quality of speakers; inspection of facilities; and obtaining feedback from attendees. The Court indicated that the last site visit was in 2023, but it was not documented. According to the Court's documentation, it had not conducted any site visits from December 2021 to December 2024.
- **Conduct audits.** The Court did not conduct an audit of the 8 grantees who received the 20 grants during fiscal year 2024. The Court required grantees to be audited at least annually. The Court's audits involve (1) reconciling grantees' bank statements to accounting records, (2) reviewing support for a sample of expenses, (3) and analyzing the reasonableness of each grantee's training income based on the number of training participants attending events, training fees, and the grantee's fee policy. These audits would help the Court verify the accuracy of grantees' reported training expenses. The Court asserted that it last conducted an audit in 2020.
- **Review independent financial audits.** The Court could not provide evidence to show that it reviewed the results of each grantee's annual financial audit report during fiscal year 2024. The Court's grant conditions specify that a grantee receive an independent audit of its financial statements on an annual basis. The Court obtained

independent audit reports for seven of the eight grantees. However, the Court did not obtain the sections of the audit reports that describe any findings and recommendations identified. The Court's policy required grant program staff to review each financial audit report to confirm that grantees received a clean opinion on their financial statements and determine whether any findings or recommendations could have a possible impact on the grant and training program.

By not verifying the accuracy of financial and training information reported by its grantees, there is an increased risk of grantees' noncompliance with grant conditions and misuse of grant funds.

Grant monitoring records, including financial and training information, were stored on personal devices.

In order for the Court to obtain monitoring records related to grants awarded for fiscal year 2024, it had to retrieve some files from a personal device owned by a former employee. The Court's data use agreement stated that its staff cannot remove information resources, which includes data, from the Court's property without proper prior authorization and approval from the appropriate authority. Allowing staff to store data on personal devices presents a significant security risk, increasing the potential for unauthorized access or data breaches and complicating the enforcement of the Court's record retention requirements.

Recommendations

The Court should:

- Adopt performance standards for its grantees to follow when providing training programs.
- Monitor and audit grantees' financial and training information in accordance with its policies and procedures.
- Periodically verify employee compliance with its data use agreement.

Management's Response

See [Appendix 2](#).

LOW

Chapter 2

Grant Application

The Court publicly advertised the availability of training grants.

The Court advertised the availability of grant funds for the grants it awarded for fiscal year 2025. The Court publicly posted the availability of the grant funds for fiscal year 2025 in the *Texas Register* on May 17, 2024, with an application deadline of July 1, 2024. Additionally, the Court posted the purpose of the grant funds on its public website and provided a link to that website to the Office of the Comptroller of Public Accounts (Comptroller's Office). That link was included on the Comptroller's Office webpage that lists state grants exceeding \$25,000, as statutorily required (see text box).

Grant Publicity Requirements

The Texas Government Code requires a state agency awarding grants in amounts exceeding \$25,000 to:

- State the grants' purposes on its public website.
- Provide the Comptroller's Office with a link to the information for inclusion in its central Internet portal for grants.

Source: Texas Government Code, Section 403.0245.

The Court verified that most applications met the minimum eligibility requirements for an award.

The Court's application records show that 14 (93 percent) of 15 applications that were awarded grants for fiscal year 2025 met most of the minimum eligibility requirements. Specifically, an application was considered eligible if it included a signed application form and the following required supporting documents:

- Allocation methodology.
- A copy of the independent audit report for the most recent fiscal year closed or a written explanation as to the audit's status and the expected date of receipt.

- Description of grantee's processes for ensuring that grant funds deposited do not exceed Federal Deposit Insurance Corporation (FDIC) limits.
- Description of the training program.
- Curriculum plan.
- Job descriptions.
- Certification of authorized officials.
- Conflict of interest disclosure form.
- List of third-party contracts.

The Court could not provide the required supporting documents for one application that was awarded \$25,000.

The Court obtained required certifications from grantees before grant funds were disbursed.

The Court obtained certifications from grantees for the 15 grants awarded for fiscal year 2025 in August 2024. The Court required that a grantee certify that it will comply with all regulations, policies, guidelines, and requirements of state law, and with the grant conditions, rules, and orders of the Court, for each grant awarded **before** state funds were disbursed to the applicant.

HIGH

Chapter 3

Grant Award Process

The Court did not document the evaluation of grant applications and its award decisions.

The Court did not follow its written procedures for evaluating and scoring grant applications. While the Court was able to show that it recommended applications for award to the Court's judges, it did not document the following required evaluations of the applications that were awarded grants for fiscal year 2025.

- **Substantive reviews.** These reviews involved verifying an applicant's reputation and ability to provide specified trainings, as well as identifying any information that may require additional Court approval, if applicable.
- **Financial reviews.** These reviews involved analyzing each application's anticipated costs, such as determining the cost per course hour, comparison of the budget versus past year actual costs, and a review of administrative and participant training costs.
- **Comparative evaluation.** The evaluation stage involved determining an overall evaluation score for each application. The evaluation score is required to be included with the award recommendations submitted to the Court's judges.

Additionally, the Court did not document the judges' approval of the applications awarded grants, including approval of the award amounts.

Without adequate documentation to show that the Court performed the required evaluations for each application, there is an increased risk that all applications may not be evaluated and that grants may be awarded to unqualified applicants.

Recommendations

The Court should, in accordance with its policy:

- Document the evaluation and scoring of applications.
- Document its judges' grant approval decisions, including approval of the grant award amounts.

Management's Response

See [Appendix 2](#).



Appendix 1

Objective, Scope, and Methodology

Objective

The objective of this audit was to determine whether the Court of Criminal Appeals (Court) has processes and related controls to ensure that it administers the judicial and court personnel education grants in accordance with applicable requirements.

Scope

The scope of this audit covered the Court's processes and related controls for awarding grants for fiscal year 2025; and monitoring and reporting on grantees' use of grant funds from September 1, 2023, through November 30, 2024.

The scope also included a review of significant internal control components related to the Court's grant management processes.

The following members of the State Auditor's staff performed the audit:



- Gregory S. Adams, CPA, MPA, CGFM (Project Manager)
- Armando S. Sanchez, MBA, CFE (Assistant Project Manager)
- Alyssa Alvarado
- Isaiah Sanchez Orozco
- Keith Rodriguez, MACy
- Robert G. Kiker, CFE, CGAP (Quality Control Reviewer)
- Willie Hicks, CIA, CISA, MBA, CGAP (Audit Manager)

Methodology

We conducted this performance audit from February 2025 through July 2025 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective. In addition, during the audit, matters not required to be reported in accordance with *Government Auditing Standards* were communicated to Court management for consideration.

Addressing the Audit Objective

During the audit, we performed the following:

- Interviewed the Court’s grant program staff to gain an understanding of the Court’s processes for awarding and monitoring grants.
- Identified the relevant criteria:
 - Texas Government Code, Chapters 56 and 403.
 - The General Appropriations Act (88th Legislature).
 - The Court’s policies, procedures, and manuals.
 - Grant agreements.
- Reviewed the Court’s grant award and monitoring records for compliance with applicable requirements.
- Analyzed grant awards and grantee expenditures to determine whether they were accurately reported by the Court.
- Reviewed user accounts’ access to the Uniform Statewide Accounting System (USAS) to determine whether assigned permissions enforced separation of duties.

Data Reliability and Completeness

To determine data reliability and completeness, auditors performed certain procedures. Specifically:

- **USAS.** Auditors relied on a prior State Auditor’s Office review of USAS and reconciled the grantee payments to the Office of the Comptroller of Public Accounts’ Centralized Accounting and Payroll/Personnel System to verify that the data sets were sufficiently reliable for purposes of this audit.
- **Grantee Financial Data.** Auditors determined that revenue data reported to the Court was significantly accurate and aligned with USAS grant expenditure records. However, the reliability of expenditure data, including training expenses, could not be determined. This was due to the Court’s inadequate monitoring of expenditure data, which included the absence of annual audits and the review of bank accounts. However, that data was used for purposes of the audit because it was the only available source of information about each grantee’s training expenses.

Report Ratings

In determining the ratings of audit findings, auditors considered factors such as financial impact; potential failure to meet program/function objectives; noncompliance with state statute(s), rules, regulations, and other requirements or criteria; and the inadequacy of the design and/or operating effectiveness of internal controls. In addition, evidence of potential fraud, waste, or abuse; significant control environment issues; and little to no corrective action for issues previously identified could increase the ratings for audit findings. Auditors also identified and considered other factors when appropriate.

Appendix 2

Management's Response



COURT OF CRIMINAL APPEALS
JUDICIAL AND COURT PERSONNEL

TRAINING FUND

P.O. BOX 12308, CAPITOL STATION
AUSTIN, TEXAS 78711
(512) 475-2312

DAVID J. SCHENCK
PRESIDING JUDGE

DAVID NEWELL
CHAIR
BERT RICHARDSON
KEVIN P. YEARY
DAVID NEWELL
MARY LOU KEEL
SCOTT WALKER
JESSE F. McCLURE, III
LEE FINLEY
GINA G. PARKER
JUDGES

BENJAMIN GEIGER
GRANT PROGRAM ADMINISTRATOR

SETH BURGESS
FINANCIAL EXAMINER

July 22, 2025

Ms. Lisa R. Collier
State Auditor
1501 N. Congress Ave.
Suite 4.224
P.O. Box 12067
Austin, Texas 78701-2067

We have reviewed the draft audit report from the office of the administration of grant funds from the Judicial and Court Personnel Training Fund. Although we fully appreciate the time and effort spent on the audit and believe we can benefit from incorporating many of the ideas into our existing processes, we also observe that the report contains certain statements that seem to overshadow the more helpful and beneficial information in the report. We also believe it does not accurately convey all of the successful work undertaken by the Court in administering the Judicial and Court Personnel Training Fund.

During the most recent fiscal year, grantees provided 343,776 hours of total training through the use of grant funding. In this way, the grantees were able to meet the legislatively required training targets for training judicial and court personnel on significant legal and administrative issues necessary for the proper functioning of the judicial system. Extrapolated over the life of the Court's administration of the grant, those training hours swell into the millions. Nothing in this audit report credits the Court with this vital work, and certainly nothing refutes it.

Moreover, providing documentary support for the time period covered by the audit was particularly challenging given an unprecedented confluence of events. The audit covers a time period in which documentation of the efforts undertaken by the grant administration was particularly challenging. The grant auditor was undergoing treatment for cancer during this time period, going on medical leave in January 2023. Tragically, the treatment was not successful, and he passed away in April 2024. While the core work of overseeing compliance was

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obviously completed, this hampered the ability of the Court to document his work and later produce confirmation of it. This challenge continued as the position remained open for an extended period of time after his passing. Further, the audit process itself was made more difficult with the departure of the Court's grant liaison prior to the commencement of the audit and the resignation of the grant program administrator this spring. Both departures made the retrieval of any necessary documentary information even more challenging. More importantly, there is no evidence that these oversight efforts were not actually performed or, more critically, failed to ensure appropriate use of state funds. In short, it would be useful to note both these challenges and that they resulted not in evidence of misdirected funds but a lack of complete documentation as to the effort. In all events, there has now been a complete turnover of the grant administration staff between the beginning of the audit period and the completion of the audit. And while the grant office is not yet fully staffed, having refilled the key positions of auditor and grant program administrator makes us optimistic that the perceived lack of documentation resulting from this difficult time period will be easily remedied.

We understand how difficult it is to conduct thorough, precise audits of government programs in just a few months of field work, and the effort that goes into such work must be tremendous. Nevertheless, there could have been a greater effort undertaken to understand how the grant administration operates, including interviews of representatives of the grantees themselves, before conducting the audit. That said, we remain proud of our work and the work of our grantees, and we will continue to improve the overall performance and success of our program.

The following representations are made in connection with your examination of the Court of Criminal Appeals (Court) as of July 22, 2025. We understand that the objectives of your audit are to (1) determine whether the Court has processes and related controls to ensure that it administers the judicial and court personnel education grants in accordance with applicable requirements; and (2) determine, as applicable, the status of selected prior audit recommendations issued by the State Auditor's Office. As the preliminary report does not address any prior audit recommendations, we understand the State Auditor's Office to have not found any issues regarding any prior recommendations.

We make these representations in good faith and to the best of our knowledge and belief. We confirm, via our signatures, the following specific representations relating to the audit

1. To the extent that you were able to adequately identify particular documentation, we have made available to you all information we have and that are known to us relevant to your objectives that you requested, including:
 - Financial and program records, related data, and reports
 - Policies and procedures
 - Planning documents
 - Pertinent personnel

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- Information concerning related parties
 - Significant contracts, grants, and agreements
2. We are responsible for program results
 3. We are responsible for the efficient use and protection of resources
 4. We have identified and disclosed to you all laws, regulations, rules, contracts, grants, and other agreements that have a significant effect on the determination of the audit objectives
 5. We are in compliance with these laws, regulations, rules, contracts, grants, and other agreements.
 6. We have identified and disclosed to you all known issues regarding these requirements.
 7. We have identified and disclosed to you all significant outstanding lawsuits filed against the agency and those settled during the audit period.
 8. We are responsible for the accuracy, completeness, and timeliness of the information disseminated both verbally and in writing
 9. We are responsible for the fair presentation of financial position and program results in agency reports
 10. We are responsible for establishing and maintaining effective internal controls to help ensure that appropriate goals and objectives are met; that resources are used efficiently, economically and effectively and are safeguarded; that laws and regulations are followed and that reliable data are obtained, maintained, and fairly disclosed
 11. We have identified and disclosed to you any known significant deficiencies in internal controls affecting the audit objectives
 12. There have been no instances of fraud, violations, or abuse (either known or currently under investigation) involving management or employees.
 13. We have disclosed all plans, intentions, and actions that may significantly affect the audit results.
 14. All material transactions have been properly recorded in the accounting records provided.

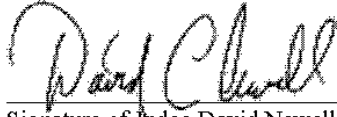
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Signature of Judge David Schenck, Presiding Judge

08/01/2025

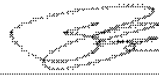
Date



Signature of Judge David Newell, Court of Criminal Appeals

08/01/2025

Date



Signature of Seth Burgess, Financial Examiner, Court of Criminal Appeals

08/01/2025

Date



Signature of Benjamin Geiger, Grant Program Administrator

08/01/2025

Date

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MANAGEMENT'S SUMMARY

Management acknowledges that due to the unprecedented nature of the personnel issues that occurred during the time period covered by the audit (from September 1, 2023, to November 30, 2024) the audit process and the documentation of Management's processes could be improved. As mentioned above, the previous financial examiner for the Judicial and Court Personnel Education Grants at the Court of Criminal Appeals (Grants) went on leave for treatment for cancer in January 2023 and passed away in April 2024. This position remained unfilled until August 2024. The Court's liaison to the Grants who was responsible for much of the monitoring left the Court in December 2024. And the grant program administrator resigned in the middle of the audit process. This resulted in significant difficulties both documenting the Court's processes as well as retrieving existing documentation. The Court is confident, however, that by filling both the financial examiner and grant program administrator positions, this unexpected issue will be easily corrected.

Nothing in this report reveals any instances
of fraud, misappropriation of funds, or abuse

Most importantly, however, the Court would note that all of the amounts awarded by the Grants are well-documented, as are the budget plans by the grantees who receive grant funds. The disbursements according to those budgets are equally well-documented. And finally, each of the grantees who receive grant funds are subject to their own internal audits that must be certified to the Court. Nothing in this report reveals any instances of fraud, misappropriation of funds, or abuse.

During the most recent fiscal year subject to this audit, grantees provided 343,776 hours of total training through the use of grant funding. In this way, the Court was able to meet the legislatively required training targets for training judicial and court personnel on significant legal and administrative issues necessary to for the proper functioning of the judicial system. Extrapolated over the life of the Court's administration of the grant, those training hours swell into the millions. Nothing in this audit report credits the Court with this vital work, and certainly nothing refutes it. Though the Court regards the auditor's recommendations with the same skepticism shown to the Court during this process, the Court remains committed to carrying out this vital work and taking every opportunity to improve.

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MANAGEMENT'S RESPONSES

Chapter 1

Management has provided the necessary documentation to the State Auditor's office that supported the information provided to both the Governor and the Legislative Budget Board. The Court maintains that it has provided accurate information to the Office of the Governor and the Legislative Budget Board. The Court provided documentation demonstrating that it did. Nevertheless, the report continues to suggest that this information was inaccurate despite acknowledging the Court's full compliance with the Act. It also fails to acknowledge that the grantees themselves must each undergo an independent audit and provide those results to the Grant Office further establishing the accuracy of the information provided as required by the Act. Any suggestion that the Court provided inaccurate information should be removed from the report.

More importantly, it is well-documented that the grantees properly used grant funds for the required purposes enumerated under the applicable statutes, provided the promised grant-funded training, and exceeded the statutorily required number of participants for that training.

Further, the Auditor fails to acknowledge that there are no legislatively required standards of performance for the grantees in their training. The Auditor does not suggest what standards of performance for training could ever be sufficient given the subjective nature of "effective" training. More importantly, it is well-documented that the grantees properly used grant funds for the required purposes enumerated under the applicable statutes, provided the promised grant-funded training, and exceeded the statutorily required number of participants in that training.

Upon receipt of Management's initial responses, the auditor contacted the Court to request that Management amend its responses to address the recommendations contained in the report. Specifically, the auditor requested that Management respond to the recommendations contained in the report. Management agrees to the Auditor's recommendations. However, Management maintains that the systems and standards that the report recommends are already in place, but they simply have not been documented during the audit period due to its unprecedented

staffing challenge. Now that the grant office has necessary staff in place, there will be more adequate documentation that these recommendations are being implemented.

Chapter 2

Upon receipt of Management's initial responses, the auditor contacted the Court to request that Management amend its responses to address the recommendations contained in the report. Specifically, the auditor requested that Management respond to the recommendations contained in the report. Management agrees to the Auditors recommendations. However, Management maintains that the systems and standards that the report recommends are already in place, but they simply have not been documented during the audit period due to its unprecedented staffing challenge. Now that the grant office has necessary staff in place, there will be more adequate documentation that these recommendations are being implemented.

Chapter 3

Management disagrees with the Auditor's suggestion that it needs to document the judges' grant request approval decisions. The Auditor's recommendation highlights a fundamental misunderstanding regarding the difference between a Court and a state agency. As the Auditor acknowledges the grant application processes are publicly advertised and the award of the grant funds are equally public. But court decision-making processes are unlike agency decision-making processes given that court deliberations are not subject to the Open Meetings Act nor are their internal communications subject to public information requests. Further, when a court votes on a particular matter the staff member's disclosure to the public is regarded as the act of the court itself. Documentation of a communication of a judicial decision from a court to a member of the court staff is not required. The posting of that decision is all that is required. A paper trail from the Court's vote to the posting of the Court's decision is unnecessary. The Auditor fails to point to any requirement that such a paper trail is necessary.

Upon receipt of Management's initial responses, the auditor contacted the Court to request that Management amend its responses to address the recommendations contained in the report. Specifically, the auditor requested that Management respond to the recommendations contained in the report. Management agrees to the Auditors recommendations. However, Management maintains that the systems and standards that the report recommends are already in place, but they simply have not been documented during the audit period due to its unprecedented staffing challenge. Now that the grant office has necessary staff in place, there will be more adequate documentation that these recommendations are being implemented.

Auditor Follow-up Comment

In view of management's response, auditors offer the following clarifications:

- **Management's response to Chapter 1- Grant Monitoring.** The State Auditor's Office follows generally accepted government audit standards, which require that we obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on the audit objectives. Those standards also require that we exercise reasonable care and professional skepticism when evaluating audit evidence.

The reported findings were based on the Court's inability to provide evidence to substantiate that it followed its established policies for monitoring the performance of its grantees.

- **Management's response to Chapter 3- Grant Award Process.** Regarding the Court's management response to the second recommendation, the Court's decision-making process for awarding a grant is informal and, as a result, is not documented. The lack of documentation showing the Court's approval for each awarded grant, including the grant amount approved, increases the risk that its decision-making process is not transparent, objective, and fair for each grant applicant.

After review and consideration of management's response, the State Auditor's Office stands by its conclusions based on evidence provided during this audit.



Copies of this report have been distributed to the following:

Legislative Audit Committee

The Honorable Dan Patrick, Lieutenant Governor, Joint Chair

The Honorable Dustin Burrows, Speaker of the House, Joint Chair

The Honorable Joan Huffman, Senate Finance Committee

The Honorable Robert Nichols, Member, Texas Senate

The Honorable Greg Bonnen, House Appropriations Committee

The Honorable Morgan Meyer, House Ways and Means Committee

Office of the Governor

The Honorable Greg Abbott, Governor

Court of Criminal Appeals

Members of the Court of Criminal Appeals

Ms. Deana Williamson, Clerk of the Court



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