



The State Auditor's Office

Overview of Reports Released January 2021 – December 2022

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State Auditor

88th Legislature



Overview of Reports Released January 2021 – December 2022

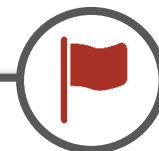
- The State Auditor's Office developed this report to provide an overview of work that our office performed at state agencies, higher education institutions, and non-state entities.
- The State Auditor's Office completed **90** Audit and Review reports with **222** ratings during the time period.
- Each report number is hyperlinked to the full report on the State Auditor's Office's website: <https://sao.texas.gov>.

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87TH LEGISLATURE

Projects required by legislation enacted during the 87th Legislature. | [pg. 3](#)



PRIORITY REPORTS

Reports that included a priority issue rating, which represents the most significant audit findings. | [pg. 5](#)



CLASSIFICATION

Reports, resources, and guidance released or revised by the State Classification Team. | [pg. 7](#)



REPORTS BY ARTICLE

Reports on agencies and higher education institutions grouped by General Appropriations Act article. | [pg. 10](#)

State Auditor's Office Contact Information

State Auditor's Office personnel are available as a resource to the Legislature on any of our reports. For additional information, please contact:



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State Auditor's Office website: <https://sao.texas.gov>



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Ratings Definitions

Auditors used professional judgment and rated the audit findings identified in each 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.



Overview of Reports Released January 2021 – December 2022 87th Legislature

This section lists projects required by legislation enacted during the 87th Legislature. The associated statute or rider for each report is noted in the Reference column of the table below. Each report number is hyperlinked to the full report on the State Auditor’s Office’s website; report ratings for each applicable performance audit are included as well.

| Report Title | Reference | Report Number | Release Date | Report Ratings |
|--|--|------------------------|--------------|--|
| An Audit Report on Performance-based Contracts at the Department of Family and Protective Services | Human Resources Code, Section 40.0583 | 23-012 | 12/08/2022 | ● ● ● ● |
| Temporary Assistance for Needy Families Efficiency Audit | Government Code, Section 531.005522 | 23-304 | 11/01/2022 | |
| Entities audited: | | | | |
| <ul style="list-style-type: none"> • Health and Human Services Commission • Department of Family and Protective Services • Texas Education Agency • Texas Workforce Commission | | | | |
| An Audit Report on the Department of Public Safety’s Texas Gang Intelligence Database | Rider 6, page X-7, General Appropriations Act (87th Legislature) | 22-039 | 08/12/2022 | ● ● ● ● |
| An Audit Report on Licensing and Permitting Processes of the Industrial Hemp Program at the Department of Agriculture | Rider 7, page X-8, General Appropriations Act (87th Legislature) | 22-038 | 08/03/2022 | ● ● ● ● |
| An Audit Report on the Red River Authority of Texas | Special District Local Laws Code, Section 8510.01045 | 22-032 | 06/02/2022 | ● ● ● ● |
| Actuarial Analysis of Health and Human Services Managed Care Rates | Rider 5, page X-7, General Appropriations Act (87th Legislature) | | | |
| Reports: | | | | |
| <ul style="list-style-type: none"> • An Audit Report on the Health and Human Services Commission’s Medicaid Managed Care Rate-setting Process | | 23-005 | 10/26/2022 | ● ● ● ● |
| <ul style="list-style-type: none"> • Actuarial Analysis of the Health and Human Services Commission’s Fiscal Year 2023 Medicaid Managed Care Rates | | 22-042 | 08/31/2022 | |

| Report Title | Reference | Report Number | Release Date | Report Ratings |
|--|--|---|---|----------------|
| <p>Local Emergency Communication Systems</p> <p><i>Associated Reports and Resources:</i></p> <ul style="list-style-type: none"> • A Report on Emergency Communications and Their Utilization <p>This survey on emergency communications collected information and other feedback from:</p> <ul style="list-style-type: none"> • Counties • Municipalities • Independent School Districts • Special Purpose Districts • Other Local Government Entities • Utility Providers <ul style="list-style-type: none"> • A Supplemental Report on Emergency Communications and Their Utilization • A Report on the Methodology for Examining and Reporting on Emergency Communication Systems and Their Utilization • Interactive Dashboard | <p>Rider 10, page III-262, General Appropriations Act (87th Legislature)</p> | <p>23-007</p> <p>23-303</p> <p>22-024</p> | <p>10/31/2022</p> <p>10/31/2022</p> <p>03/31/2022</p> | |

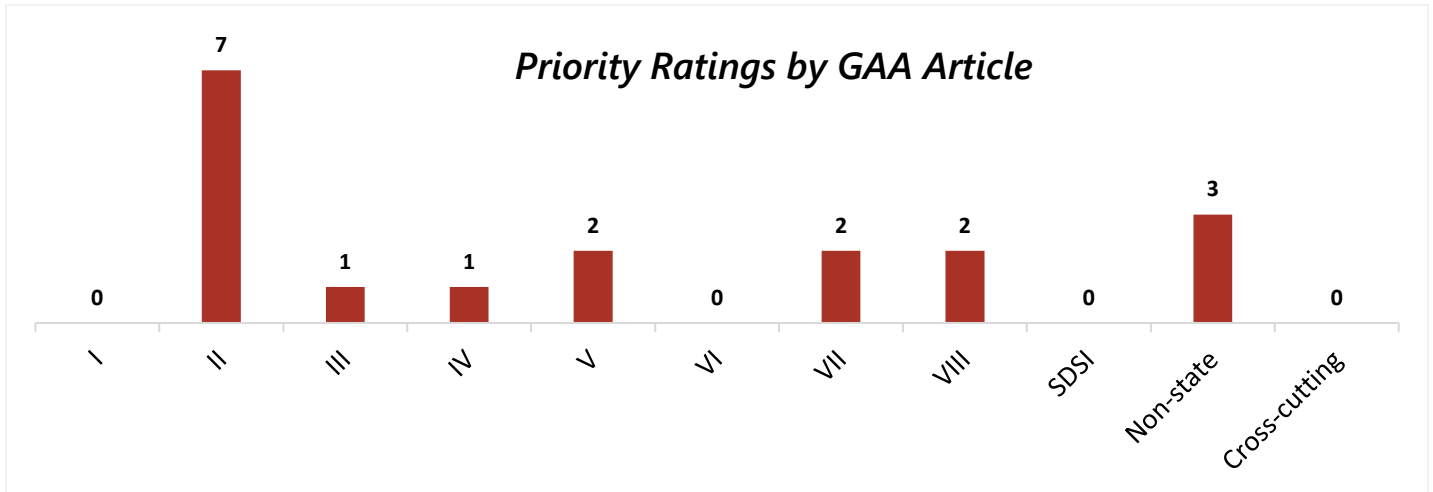
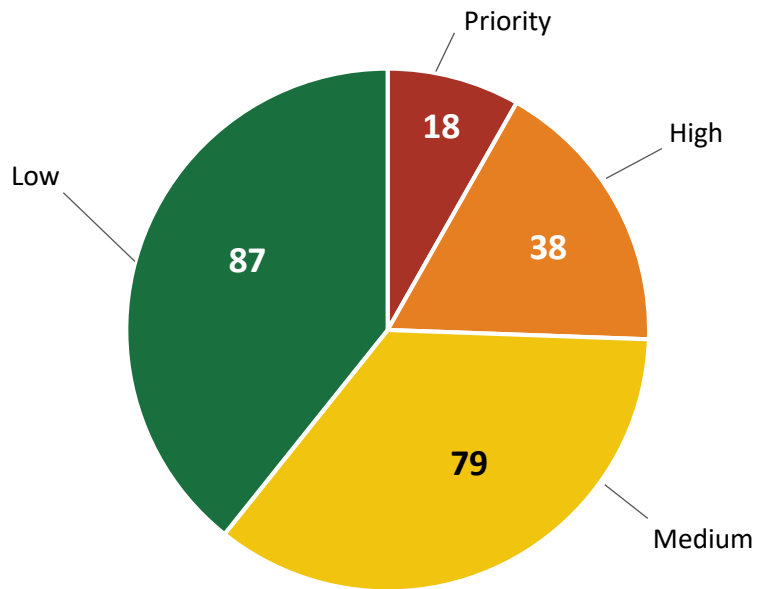


Overview of Reports Released January 2021 – December 2022

Priority Reports

This section lists reports that included at least one priority issue rating, which represents the most significant audit findings. These issues present risks or effects that if not addressed could critically affect the audited entity’s ability to effectively administer the program(s) or function(s) audited. Individual results contribute to the overall chapter/subchapter issue ratings. Each report number is hyperlinked to the full report on the State Auditor’s Office’s website.

*Ratings Issued from
January 2021 through
December 2022*



| <i>Report Title</i> | <i>Reference</i> | <i>Report Number</i> | <i>Release Date</i> | <i>Report Ratings</i> |
|---|--|------------------------|---------------------|---|
| An Audit Report on Performance-based Contracts at the Department of Family and Protective Services | Human Resources Code, Section 40.0583 | 23-012 | 12/08/2022 | ● ● ● ● |
| An Audit Report on the Department of Public Safety's Texas Gang Intelligence Database | Rider 6, page X-7, General Appropriations Act (87th Legislature) | 22-039 | 08/12/2022 | ● ● ● ● |
| An Audit Report on Financial Processes at the State Law Library | | 22-031 | 06/02/2022 | ● ● ● ● |
| An Audit Report on Confidential Data Management at the Department of Insurance | | 22-028 | 05/12/2022 | ● ● ● ● |
| An Audit Report on the Centralized Accounting Payroll/Purchasing System Financials at the Health and Human Services Commission | | 22-015 | 12/22/2021 | ● ● ● ● |
| An Audit Report on the Information Management Protecting Adults and Children in Texas (IMPACT) System at the Department of Family and Protective Services | | 22-011 | 12/16/2021 | ● ● ● ● |
| An Audit Report on the Prescription Monitoring Program at the Board of Pharmacy | | 22-010 | 12/15/2021 | ● ● ● ● |
| An Audit Report on On-site Financial Audits of Selected Residential Foster Care Contractors | Government Code, Section 2155.1442 | 22-006 | 10/28/2021 | ● ● ● ● |
| An Audit Report on Confidential Data Management at the Texas Workforce Commission | | 21-034 | 08/30/2021 | ● ● ● ● |
| An Audit Report on the Department of State Health Services' Vital Statistics Section and Texas Electronic Vital Events Registrar (TxEVER) System | | 21-030 | 08/24/2021 | ● ● ● ● |
| An Audit Report on Blue Cross Blue Shield of Texas, a Managed Care Organization | Government Code, Section 321.013 | 21-025 | 06/30/2021 | ● ● ● ● |
| An Audit Report on Financial Processes at Texas State Technical College | | 21-017 | 04/30/2021 | ● ● ● ● |



Overview of Reports Released January 2021 – December 2022 Classification

This section presents reports, resources, and guidance released or revised by the State Auditor’s Office’s State Classification Team, listed below by subject matter. Each report is hyperlinked to the full report on the State Classification Team’s website.

| <i>Report Title</i> | <i>Reference</i> | <i>Report Number</i> | <i>Release Date</i> | <i>Report Ratings</i> |
|---|---|------------------------|---------------------|--|
| Benefits as a Percent of Total Compensation | | | | |
| A Report on State Employee Benefits as a Percentage of Total Compensation for Fiscal Year 2021 | | 22-705 | 06/03/2022 | |
| Compensation and Classification | | | | |
| A Report on the State’s Law Enforcement Salary Schedule (Salary Schedule C) for the 2024—2025 Biennium | Government Code, Sections 654.036 and 654.037 | 23-702 | 11/01/2022 | |
| A Biennial Report on the State's Position Classification Plan for the 2024-2025 Biennium | Government Code, Sections 654.036 and 654.037 | 23-701 | 09/30/2022 | |
| A Report on Executive Compensation at State Agencies | Section 3.08, Page IX-23, General Appropriations Act (87th Legislature) | 22-706 | 08/29/2022 | |
| A Classification Compliance Audit Report on Property Management and Procurement Positions at Selected Education Agencies | Government Code, Sections 654.036 and 654.038 | 22-704 | 05/27/2022 | ● ● ● ● |
| Entities audited: | | | | |
| <ul style="list-style-type: none"> • Texas Education Agency • Teacher Retirement System | | | | |
| A Classification Compliance Audit Report on Systems Analyst Positions at Health and Human Services Agencies | Government Code, Sections 654.036 and 654.038 | 22-701 | 02/09/2022 | ● ● ● ● |
| Entities audited: | | | | |
| <ul style="list-style-type: none"> • Department of Family and Protective Services • Department of State Health Services • Health and Human Services Commission | | | | |

| <i>Report Title</i> | <i>Reference</i> | <i>Report Number</i> | <i>Release Date</i> | <i>Report Ratings</i> |
|---|---|------------------------|---------------------|--|
| A Classification Compliance Audit Report on Information Technology Positions at Selected General Government, Judiciary, and Regulatory Agencies Entities audited: <ul style="list-style-type: none"> • Comptroller of Public Accounts • Employees Retirement System • Department of Information Resources • Department of Insurance • Department of Licensing and Regulation • Office of Court Administration, Texas Judicial Council • Office of the Attorney General | Government Code, Sections 654.036 and 654.038 | 21-707 | 07/14/2021 | ● ● ● ● |

Compensation and Classification Resources and Guides

Note – The resources and guides below are effective September 1, 2021 for the 2022-2023 biennium.

| | | | |
|---|-----------------------------------|--|---------------------------|
| Job Classification Review Guide | Government Code, Section 654.036 | | Oct 2021 |
| Military Crosswalk Guide | Government Code, Section 654.0375 | | Sept 2021 |
| Military Crosswalk for the 2022-2023 Biennium <i>(included in the state job descriptions for each occupational category)</i> | Government Code, Section 654.0375 | | Sept 2021 |
| Job Description Guide | Government Code, Section 654.036 | | Sept 2021 |
| Job Descriptions for the 2022-2023 Biennium | Government Code, Section 654.036 | | Sept 2021 |
| Conversion Manual Guide | Government Code, Section 654.036 | | Aug 2021 |
| Conversion Manual | Government Code, Section 654.036 | | Aug 2021 |
| Electronic Classification Analysis System (E-Class) | | | Ongoing |

Employee Turnover

| | | | |
|--|----------------------------------|------------------------|------------|
| An Annual Report on Classified Employee Turnover for Fiscal Year 2022 • Interactive Dashboard | Government Code, Section 651.007 | 23-703 | 12/09/2022 |
| An Annual Report on Classified Employee Turnover for Fiscal Year 2021 | Government Code, Section 651.007 | 22-702 | 03/15/2022 |

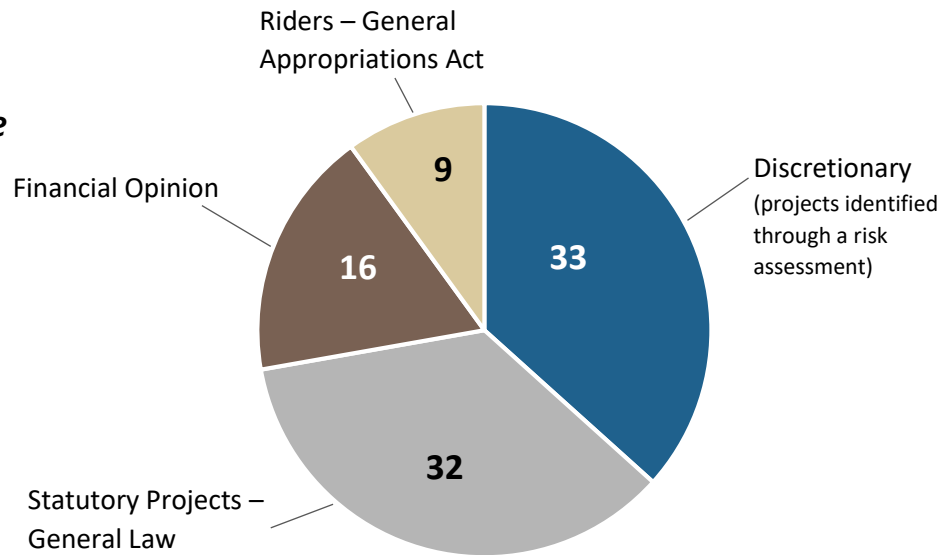
| <i>Report Title</i> | <i>Reference</i> | <i>Report Number</i> | <i>Release Date</i> | <i>Report Ratings</i> |
|---|---|------------------------|--------------------------|-----------------------|
| Full-time Equivalent (FTE) Employees | | | | |
| A Summary Report on Full-time Equivalent State Employees for Fiscal Year 2022 | Government Code, Sections 2052.103 and 2052.104 | 23-704 | 12/29/2022 | |
| A Summary Report on Full-time Equivalent State Employees for Fiscal Year 2021 | Government Code, Sections 2052.103 and 2052.104 | 22-703 | 03/17/2022 | |
| A Summary Report on Full-time Equivalent State Employees for Fiscal Year 2020 | Government Code, Sections 2052.103 and 2052.104 | 21-706 | 02/19/2021 | |
| FTE Resources and Guides | | | | |
| Full-time Equivalent (FTE) Employee Reporting Instructions and Information | Government Code, Section 2052.103 | | Oct 2021 | |
| Full-Time Equivalent (FTE) State Employee System | | | Ongoing | |
| Human Resources Management | | | | |
| Texas Human Resources Management Statutes Inventory for the 2022-2023 Biennium | | 22-303 | 10/05/2021 | |
| Leave-related Resources and Guides | | | | |
| Sick Leave Guide | Government Code, Section 661.151 | | Oct 2021 | |
| Sick Leave Donation Guide | Government Code, Section 661.151 | | Oct 2021 | |
| Legislative Workforce Summaries | | | | |
| Texas State Agencies and Higher Education Institutions Workforce Summaries for the 87th Legislature | | 21-705 | 01/21/2021 | |



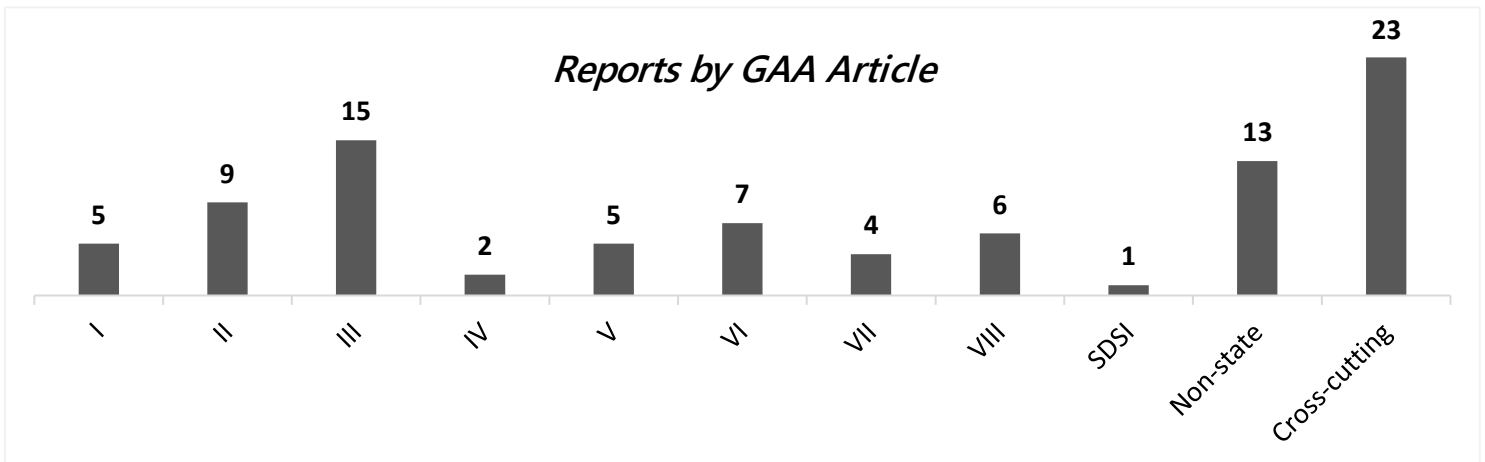
Overview of Reports Released January 2021 – December 2022 Reports by Article

This section lists audit and review reports by agency and higher education institution. Entities are included in the order in which they appear in the General Appropriations Act, followed by reports for self-directed, semi-independent agencies (SDSI), non-state entities, and a cross-cutting section for reports covering multiple entities. Report ratings for each applicable performance audit are included below and each report number is hyperlinked to the full report on the State Auditor’s Office’s website.

Types of Projects Completed by the State Auditor’s Office



Reports by GAA Article



Article I: General Government

| Report Title | Reference | Report Number | Release Date | Report Ratings |
|--|-----------------------------------|------------------------|--------------|--|
| Cancer Prevention and Research Institute of Texas | | | | |
| An Audit Report on Grants Management at the Cancer Prevention and Research Institute of Texas | | 22-001 | 09/16/2021 | ● ● ● ● |
| Texas Emergency Services Retirement System | | | | |
| An Audit Report on Selected Financial Transactions and Financial Reporting at the Texas Emergency Services Retirement System | | 22-009 | 12/10/2021 | ● ● ● ● |
| Facilities Commission | | | | |
| An Audit Report on Contract Change Orders and Amendments at the Texas Facilities Commission | | 23-002 | 09/28/2022 | ● ● ● ● |
| Department of Information Resources | | | | |
| An Audit Report on a Selected Contract at the Department of Information Resources | | 21-018 | 05/06/2021 | ● ● ● ● |
| Preservation Board | | | | |
| An Audit Report on Performance Measures at the State Preservation Board | Government Code, Section 2101.038 | 22-002 | 09/30/2021 | |

Article II: Health and Human Services

| Report Title | Reference | Report Number | Release Date | Report Ratings |
|---|--|------------------------|--------------|--|
| Department of Family and Protective Services | | | | |
| An Audit Report on Performance-based Contracts at the Department of Family and Protective Services | Human Resources Code, Section 40.0583 | 23-012 | 12/08/2022 | ● ● ● ● |
| An Audit Report on the Information Management Protecting Adults and Children in Texas (IMPACT) System at the Department of Family and Protective Services | | 22-011 | 12/16/2021 | ● ● ● ● |
| Department of State Health Services | | | | |
| An Audit Report on the Department of State Health Services' Vital Statistics Section and Texas Electronic Vital Events Registrar (TxEVER) System | | 21-030 | 08/24/2021 | ● ● ● ● |
| Health and Human Services Commission | | | | |
| An Audit Report on the Health and Human Services Commission's Medicaid Managed Care Rate-setting Process | Rider 5, page X-7, General Appropriations Act (87th Legislature) | 23-005 | 10/26/2022 | ● ● ● ● |
| Actuarial Analysis of the Health and Human Services Commission's Fiscal Year 2023 Medicaid Managed Care Rates | Rider 5, page X-7, General Appropriations Act (87th Legislature) | 22-042 | 08/31/2022 | |
| An Audit Report on the Health and Human Services Commission's Oversight of the Medical Transportation Program | | 22-021 | 03/16/2022 | ● ● ● ● |
| An Audit Report on the Centralized Accounting Payroll/Purchasing System Financials at the Health and Human Services Commission | | 22-015 | 12/22/2021 | ● ● ● ● |
| A Report on Health and Human Services Commission Contracts | | 21-021 | 05/26/2021 | |
| An Audit Report on Selected Contracting Functions at the Health and Human Services Commission | | 21-007 | 01/15/2021 | ● ● ● ● |

Article III: Education

| Report Title | Reference | Report Number | Release Date | Report Ratings |
|---|--------------------------------|------------------------|--------------|--|
| Texas Education Agency | | | | |
| An Audit Report on the Centralized Accounting and Payroll/Personnel System Financials at the Texas Education Agency | | 23-001 | 09/23/2022 | ● ● ● ● |
| An Audit Report on Selected Contracting Functions at the Texas Education Agency | | 21-029 | 08/23/2021 | ● ● ● ● |
| Teacher Retirement System | | | | |
| A Report on the Audit of the Teacher Retirement System's Fiscal Year 2022 Financial Statements | | 23-010 | 12/01/2022 | |
| An Audit Report on the Audit of the Teacher Retirement System's Fiscal Year 2021 Employer Pension and Other Post Employment Benefit Liability Schedules | | 22-033 | 06/07/2022 | |
| A Report on the Audit of the Teacher Retirement System's Fiscal Year 2021 Financial Statements | | 22-012 | 12/20/2021 | |
| A Report on the Audit of the Teacher Retirement System's Fiscal Year 2020 Employer Pension and Other Post Employment Benefit Liability Allocation Schedules | | 21-022 | 06/11/2021 | |
| Higher Education Coordinating Board | | | | |
| An Audit Report on the Distribution of the National Research University Fund | Education Code, Section 62.146 | 23-003 | 10/18/2022 | ● ● ● ● |
| Institution audited: | | | | |
| <ul style="list-style-type: none"> The University of Texas at San Antonio | | | | |
| An Audit Report on the Distribution of the National Research University Fund | Education Code, Section 62.146 | 22-007 | 11/18/2021 | ● ● ● ● |
| Institution audited: | | | | |
| <ul style="list-style-type: none"> The University of Texas at Arlington | | | | |

Article III: Education

| Report Title | Reference | Report Number | Release Date | Report Ratings |
|--|---|------------------------|--------------|--|
| Institutions of Higher Education | | | | |
| An Audit Report on Property and Surplus Management at Texas Tech University | | 23-014 | 12/22/2022 | ● ● ● ● |
| An Audit Report on Accounts Receivable Management Processes at the University of North Texas and Texas A&M University-Corpus Christi | | 23-008 | 11/03/2022 | ● ● ● ● |
| An Audit Report on Selected State Entities' Compliance with Benefits Proportional Requirements Institutions audited: <ul style="list-style-type: none"> • West Texas A&M University • Lamar Institute of Technology | Rider 8, page III-50, and Section 6.08, page IX-28, General Appropriations Act (87th Legislature) | 22-029 | 05/26/2022 | ● ● ● ● |
| An Audit Report on Contracting at The University of Texas Health Science Center at Houston | | 22-026 | 04/12/2022 | ● ● ● ● |
| An Audit Report on Selected State Entities' Compliance with Benefits Proportional Requirements Institutions audited: <ul style="list-style-type: none"> • Texas A&M University - Commerce • Sam Houston State University | Rider 8, page III-48, and Section 6.08, page IX-28, General Appropriations Act (86th Legislature) | 22-005 | 10/26/2021 | ● ● ● ● |
| An Audit Report on Endowments at Selected Higher Education Institutions Institutions audited: <ul style="list-style-type: none"> • University of Houston • Midwestern State University • University of North Texas at Dallas | | 21-033 | 08/26/2021 | ● ● ● ● |
| An Audit Report on Financial Processes at Texas State Technical College | | 21-017 | 04/30/2021 | ● ● ● ● |

Article IV: The Judiciary

| <i>Report Title</i> | <i>Reference</i> | <i>Report Number</i> | <i>Release Date</i> | <i>Report Ratings</i> |
|---|-----------------------------------|------------------------|---------------------|---|
| Office of Capital and Forensic Writs | | | | |
| An Audit Report on Performance Measures at the Office of Capital and Forensic Writs | Government Code, Section 2101.038 | 21-032 | 08/25/2021 | |
| State Law Library | | | | |
| An Audit Report on Financial Processes at the State Law Library | | 22-031 | 06/02/2022 | ● ● ● ● |

Article V: Public Safety and Criminal Justice

| Report Title | Reference | Report Number | Release Date | Report Ratings |
|---|--|------------------------|--------------|--|
| Alcoholic Beverage Commission | | | | |
| An Audit Report on Complaints Processes at the Alcoholic Beverage Commission | | 23-004 | 10/20/2022 | ● ● ● ● |
| Department of Criminal Justice | | | | |
| An Audit Report on Agribusiness at the Department of Criminal Justice | | 21-016 | 03/09/2021 | ● ● ● ● |
| Military Department | | | | |
| An Audit Report on Facilities Management at the Texas Military Department | | 22-040 | 08/19/2022 | ● ● ● ● |
| Department of Public Safety | | | | |
| An Audit Report on the Department of Public Safety's Texas Gang Intelligence Database | Rider 6, page X-7, General Appropriations Act (87th Legislature) | 22-039 | 08/12/2022 | ● ● ● ● |
| Multiple Agencies | | | | |
| An Audit Report on the Criminal Justice Information System | Code of Criminal Procedure, Article 66.352 | 22-017 | 01/28/2022 | ● ● ● ● |

Agencies Audited:

- Department of Criminal Justice
- Department of Public Safety

Article VI: Natural Resources

| Report Title | Reference | Report Number | Release Date | Report Ratings |
|---|---|------------------------|--------------|--|
| Department of Agriculture | | | | |
| An Audit Report on Licensing and Permitting Processes of the Industrial Hemp Program at the Department of Agriculture | Rider 7, page X-8, General Appropriations Act (87th Legislature) | 22-038 | 08/03/2022 | ● ● ● ● |
| Commission on Environmental Quality | | | | |
| An Audit Report on Financial Processes at the Commission on Environmental Quality | | 22-030 | 05/31/2022 | ● ● ● ● |
| General Land Office and Veterans' Land Board | | | | |
| An Audit Report on Selected Texas State Veterans Homes Contract Functions at the General Land Office and Veterans' Land Board | | 22-003 | 10/04/2021 | ● ● ● ● |
| An Audit Report on the General Land Office's Use of Appropriations for the Alamo Complex | | 21-009 | 01/28/2021 | ● ● ● ● |
| Parks and Wildlife Department | | | | |
| An Audit Report on Capital Assets at the Parks and Wildlife Department | | 23-009 | 11/17/2022 | ● ● ● ● |
| Soil and Water Conservation Board | | | | |
| An Audit Report on the Soil and Water Conservation Board's Compliance with Historically Underutilized Business and State Use Program Requirements | Section 7.07, page IX-37, General Appropriations Act (86th Legislature), Government Code, Section 2161.123, and Human Resources Code, Section 122.029 | 21-028 | 07/29/2021 | ● ● ● ● |
| Water Development Board | | | | |
| An Audit Report on Selected Loan Administration Processes at the Water Development Board | | 21-026 | 07/13/2021 | ● ● ● ● |

Article VII: Business and Economic Development

| Report Title | Reference | Report Number | Release Date | Report Ratings |
|---|-----------------------------------|------------------------|--------------|--|
| Department of Housing and Community Affairs | | | | |
| A Report on the Audit of the Department of Housing and Community Affairs' Fiscal Year 2022 Financial Statements | Government Code, Section 2306.074 | 23-013 | 12/28/2022 | |
| A Report on the Audit of the Department of Housing and Community Affairs' Fiscal Year 2021 Financial Statements | Government Code, Section 2306.074 | 22-013 | 12/27/2021 | |
| Texas Workforce Commission | | | | |
| An Audit Report on Contracting at the Texas Workforce Commission | | 22-004 | 10/5/2021 | ● ● ● ● |
| An Audit Report on Confidential Data Management at the Texas Workforce Commission | | 21-034 | 8/30/2021 | ● ● ● ● |

Article VIII: Regulatory

| Report Title | Reference | Report Number | Release Date | Report Ratings |
|--|-----------------------------------|------------------------|--------------|--|
| State Office of Administrative Hearings | | | | |
| An Audit Report on Performance Measures at the State Office of Administrative Hearings | Government Code, Section 2101.038 | 22-018 | 02/17/2022 | |
| Department of Insurance | | | | |
| An Audit Report on Confidential Data Management at the Department of Insurance | | 22-028 | 05/12/2022 | ● ● ● ● |
| Department of Licensing and Regulation | | | | |
| An Audit Report on Performance Measures at the Department of Licensing and Regulation | Government Code, Section 2101.038 | 23-011 | 11/30/2022 | |
| Board of Pharmacy | | | | |
| An Audit Report on the Prescription Monitoring Program at the Board of Pharmacy | | 22-010 | 12/15/2021 | ● ● ● ● |
| Executive Council of Physical and Occupational Therapy Examiners | | | | |
| An Audit Report on Regulatory Activities at the Executive Council of Physical Therapy and Occupational Therapy Examiners | | 21-031 | 08/24/2021 | ● ● ● ● |
| Securities Board | | | | |
| An Audit Report on the Inspection Processes at the State Securities Board | | 22-037 | 08/01/2022 | ● ● ● ● |

Self-directed, Semi-independent Agencies

| <i>Report Title</i> | <i>Reference</i> | <i>Report Number</i> | <i>Release Date</i> | <i>Report Ratings</i> |
|---------------------|------------------|----------------------|---------------------|-----------------------|
|---------------------|------------------|----------------------|---------------------|-----------------------|

Office of Consumer Credit Commissioner

| | | | | |
|---|------------------------------|------------------------|------------|---------|
| An Audit Report on the Office of Consumer Credit Commissioner: A Self-directed, Semi-independent Agency | Finance Code, Section 16.004 | 22-023 | 03/31/2022 | ● ● ● ● |
|---|------------------------------|------------------------|------------|---------|

Non-state Entities

| Report Title | Reference | Report Number | Release Date | Report Ratings |
|--------------|-----------|---------------|--------------|----------------|
|--------------|-----------|---------------|--------------|----------------|

Local Emergency Communication Systems

| | | | | |
|--|---|------------------------|------------|--|
| A Report on Emergency Communications and Their Utilization | Rider 10, page III-262, General Appropriations Act (87th Legislature) | 23-007 | 10/31/2022 | |
|--|---|------------------------|------------|--|

This survey on emergency communications collected information and other feedback from:

- Counties
- Municipalities
- Independent School Districts
- Special Purpose Districts
- Other Local Government Entities
- Utility Providers

Associated Reports and Resources:

- A Supplemental Report on Emergency Communications and Their Utilization [23-303](#) 10/31/2022
- A Report on the Methodology for Examining and Reporting on Emergency Communication Systems and Their Utilization [22-024](#) 03/31/2022
- [Interactive Dashboard](#)

Foster Care Contractors

| | | | | |
|---|------------------------------------|------------------------|------------|--|
| An Audit Report on On-Site Financial Audits of Selected Residential Foster Care Contractors | Government Code, Section 2155.1442 | 23-006 | 10/31/2022 | ● ● ● ● |
|---|------------------------------------|------------------------|------------|--|

Entities Audited:

- Promise House Inc.
- EmberHope Inc.
- Families Especial Inc.
- Independence Farm Inc.

| | | | | |
|---|------------------------------------|------------------------|------------|---|
| An Audit Report on On-site Financial Audits of Selected Residential Foster Care Contractors | Government Code, Section 2155.1442 | 22-006 | 10/28/2021 | ● ● ● ● |
|---|------------------------------------|------------------------|------------|---|

Entities Audited:

- Hope Rising
- City of Hope Missions
- The Children’s Shelter of San Antonio
- Children’s Hope Residential Services
- ACH Child and Family Services’ Residential Treatment Center

Non-state Entities

| Report Title | Reference | Report Number | Release Date | Report Ratings |
|--------------|-----------|---------------|--------------|----------------|
|--------------|-----------|---------------|--------------|----------------|

Groundwater Conservation Districts

| | | | | |
|--|--|------------------------|------------|--|
| An Audit Report on Selected Groundwater Conservation Districts | Water Code, Sections 36.061 and 36.302 | 22-008 | 11/22/2021 | ● ● ● ● |
| Entities Audited: | | | | |
| <ul style="list-style-type: none"> • Coke County Underground Water Conservation District • Hudspeth County Underground Water Conservation District No. 1 • Lost Pines Groundwater Conservation District • Mesquite Groundwater Conservation District • Rusk County Groundwater Conservation District • San Patricio County Groundwater Conservation District | | | | |

| | | | | |
|--|--|------------------------|------------|--|
| An Audit Report on Selected Groundwater Conservation Districts | Water Code, Sections 36.061 and 36.302 | 21-008 | 01/27/2021 | ● ● ● ● |
| Entities Audited: | | | | |
| <ul style="list-style-type: none"> • Bandera County River Authority and Groundwater District • Comal Trinity Groundwater Conservation District • Lipan-Kickapoo Water Conservation District • Medina County Groundwater Conservation District • Reeves County Groundwater Conservation District | | | | |

Independent School Districts

| | | | | |
|---|---------------------------|------------------------|------------|--|
| An Audit Report on Selected Major Agreements Under the Texas Economic Development Act | Tax Code, Section 313.010 | 21-027 | 07/28/2021 | ● ● ● ● |
| Entities Audited: | | | | |
| <ul style="list-style-type: none"> • Deer Park Independent School District • Edinburg Consolidated Independent School District • McCamey Independent School District | | | | |

Managed Care Organizations

| | | | | |
|---|----------------------------------|------------------------|------------|--|
| An Audit Report on Cook Children's Health Plan, a Managed Care Organization | Government Code, Section 321.013 | 22-036 | 07/18/2022 | ● ● ● ● |
| An Audit Report on Blue Cross Blue Shield of Texas, a Managed Care Organization | Government Code, Section 321.013 | 21-025 | 06/30/2021 | ● ● ● ● |

River Authorities

| | | | | |
|---|--|------------------------|------------|--|
| An Audit Report on the Red River Authority of Texas | Special District Local Laws Code, Section 8510.01045 | 22-032 | 06/02/2022 | ● ● ● ● |
|---|--|------------------------|------------|--|

Non-state Entities

| <i>Report Title</i> | <i>Reference</i> | <i>Report Number</i> | <i>Release Date</i> | <i>Report Ratings</i> |
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Regional Planning Commissions

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|---|---|-------------------------------|------------|--|
| A Summary of Financial and Performance Reports Submitted by Regional Planning Commissions | Local Government Code, Sections 391.0095 and 391.0117 | <u>22-025</u> | 03/31/2022 | |
| A Summary of Financial and Performance Reports Submitted by Regional Planning Commissions | Local Government Code, Sections 391.0095 and 391.0117 | <u>21-012</u> | 02/16/2021 | |

Cross-cutting

| <i>Report Title</i> | <i>Reference</i> | <i>Report Number</i> | <i>Release Date</i> | <i>Report Ratings</i> |
|--|-----------------------------------|------------------------|---------------------|-----------------------|
| Statewide Single Audit | | | | |
| State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2021 | | 22-555 | 02/28/2022 | |
| State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2021 | | 22-320 | 02/25/2022 | |
| A Report on State of Texas Compliance with Federal Requirements for the Provider Relief Fund (COVID-19 Relief) for the Year Ended August 31, 2021 | | 22-020 | 02/23/2022 | |
| A Report on State of Texas Compliance with Federal Requirements for the Research and Development Cluster for the Year Ended August 31, 2021 | | 22-019 | 02/23/2022 | |
| State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2020 | | 21-555 | 02/26/2021 | |
| State of Texas Federal Portion of the Statewide Single Audit for the Year Ended August 31, 2020 | | 21-015 | 02/26/2021 | |
| A Report on State of Texas Compliance with Federal Requirements for the Education Stabilization Fund (COVID-19 Relief) for the Fiscal Year Ended August 31, 2020 | | 21-014 | 02/24/2021 | |
| A Report on State of Texas Compliance with Federal Requirements for the Student Financial Assistance Cluster for the Fiscal Year Ended August 31, 2020 | | 21-013 | 02/24/2021 | |
| Contract Monitoring Assessment | | | | |
| A Report on Contract Monitoring Assessment at Certain State Agencies | Government Code, Section 2261.258 | 22-027 | 04/28/2022 | |
| A Report on Contract Monitoring Assessment at Certain State Agencies | Government Code, Section 2261.258 | 21-024 | 06/28/2021 | |

Cross-cutting

| Report Title | Reference | Report Number | Release Date | Report Ratings |
|--------------|-----------|---------------|--------------|----------------|
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Implementation of Prior Recommendations

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|---|----------------------------------|------------------------|------------|--|
| A Report on the Implementation Status of Prior State Auditor's Office Recommendations | Government Code, Section 321.014 | 22-035 | 07/18/2022 | |
|---|----------------------------------|------------------------|------------|--|

Implementation status verified for:

- Facilities Commission
- Department of Information Resources
- School for the Deaf
- The University of Texas System Administration
- Texas State University
- The University of Texas Medical Branch at Galveston
- Department of Criminal Justice
- Department of Housing and Community Affairs
- Board of Chiropractic Examiners

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|---|----------------------------------|------------------------|------------|--|
| A Report on the Implementation Status of Prior State Auditor's Office Recommendations | Government Code, Section 321.014 | 21-019 | 05/13/2021 | |
|---|----------------------------------|------------------------|------------|--|

Implementation status verified for:

- University of Houston
- Texas A&M Engineering Extension Service
- Commission on Environmental Quality
- Parks and Wildlife Department
- Department of Transportation
- Texas Workforce Commission
- Office of Injured Employee Counsel

Public Funds Investment

| | | | | |
|--|--|------------------------|------------|--|
| A Report on Agencies', Higher Education Institutions', and Community Colleges' Compliance with Public Funds Investment Act and Rider 5, General Appropriations Act, Reporting Requirements | Government Code, Section 2256.005(n), and Rider 5, page III-269, General Appropriations Act (87th Legislature) | 22-034 | 06/16/2022 | |
|--|--|------------------------|------------|--|

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|--|--|------------------------|------------|--|
| A Report on Agencies', Higher Education Institutions', and Community Colleges' Compliance with Public Funds Investment Act and Rider 5, General Appropriations Act, Reporting Requirements | Government Code, Section 2256.005(n), and Rider 5, page III-261, General Appropriations Act (86th Legislature) | 21-023 | 06/09/2021 | |
|--|--|------------------------|------------|--|

Cross-cutting

| Report Title | Reference | Report Number | Release Date | Report Ratings |
|--------------|-----------|---------------|--------------|----------------|
|--------------|-----------|---------------|--------------|----------------|

Permanent School Fund

A Report on the Audit of the Permanent School Fund's Fiscal Year 2022 Financial Statements

[23-015](#)

12/28/2022

Entities audited:

- General Land Office
- Texas Education Agency

An Audit Report on Certification of the Permanent School Fund's Bond Guarantee Program for Fiscal Year 2021

Education Code, Sections 45.053 and 45.0531

[22-016](#)

01/26/2022

Entities audited:

- General Land Office
- Texas Education Agency

A Report on the Audit of the Permanent School Fund's Fiscal Year 2021 Financial Statements

[22-014](#)

12/28/2021

Entities audited:

- General Land Office
- Texas Education Agency

An Audit Report on Certification of the Permanent School Fund's Bond Guarantee Program for Fiscal Year 2020

Education Code, Sections 45.053 and 45.0531

[21-011](#)

02/04/2021

Entities audited:

- General Land Office
- Texas Education Agency

External Audit Services

A Report on the Delegation of Authority to State Entities to Contract for External Audit Services

Government Code, Section 321.020 and Section 6.20, page IX-34, General Appropriations Act (87th Legislature)

[22-022](#)

03/24/2022

A Report on the Delegation of Authority to State Entities to Contract for External Audit Services

Government Code, Section 321.020 and Section 6.20, page IX-33, General Appropriations Act (86th Legislature)

[21-020](#)

05/26/2021

Cross-cutting

| Report Title | Reference | Report Number | Release Date | Report Ratings |
|--------------|-----------|---------------|--------------|----------------|
|--------------|-----------|---------------|--------------|----------------|

Other

| | | | | |
|--|-------------------------------------|------------------------|------------|--|
| Temporary Assistance for Needy Families Efficiency Audit | Government Code, Section 531.005522 | 23-304 | 11/01/2022 | |
|--|-------------------------------------|------------------------|------------|--|

Entities audited:

- Health and Human Services Commission
- Department of Family and Protective Services
- Texas Education Agency
- Texas Workforce Commission

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|---|--|------------------------|------------|--|
| An Audit Report on Incentive Compensation at the Permanent School Fund, General Land Office, Teacher Retirement System, and Employees Retirement System | | 22-041 | 08/25/2022 | ● ● ● ● |
|---|--|------------------------|------------|--|

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|---|----------------------------------|------------------------|------------|--|
| A Report on the Self-reported Implementation of Sunset Advisory Commission Management Actions | Government Code, Section 325.012 | 21-010 | 02/02/2021 | |
|---|----------------------------------|------------------------|------------|--|



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The Honorable Greg Abbott, Governor



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