



# The Delegation of Authority to State Entities to Contract for External Audit Services

March 24, 2022

Members of the Legislative Audit Committee:

To provide you with more information regarding the amount of audit work being performed related to state government, the State Auditor's Office has compiled the following data on delegations of authority to contract for audit services. The State Auditor's Office is responsible for reviewing and approving state entities' delegation of authority requests in accordance with Texas Government Code, Section 321.020 (see text box). From September 1, 2020, through August 31, 2021, the State Auditor's Office received and approved 128 delegation of authority requests from 65 state entities.

Some delegations of authority covered more than one project. The 128 delegation of authority requests included 147 projects with an estimated total cost of approximately \$36.3 million, as reported by the state entities in their delegation of authority requests.

Auditors classified the projects into the following three categories:

**Financial audits:** Financial audits included (1) financial statement opinion audits for which the primary purpose was to provide an opinion on whether the auditee's financial statements were presented fairly, in all material respects, in accordance with an applicable financial reporting framework and (2) financial-related audits that could entail various scopes of work.

**Internal audit services:** Contracted internal audit services were associated with state entities that did not have an internal audit department but were required to have an internal audit function under Texas Government Code, Section 2102.004 (see text box for more information about the requirement to have an internal audit

## Delegation of Authority for Audit Services

Texas Government Code, Section 321.020, specifies that a state agency or a corporation that is dedicated to the benefit of a state agency may enter into a contract for audit services only if (1) the agency or corporation is authorized to contract with a private auditor through a delegation of authority from the State Auditor, (2) the scope of the proposed audit has been submitted to the State Auditor for review and comment, and (3) the services of the private auditor are procured through a competitive selection process in a manner allowed by law.

Additionally, Article IX, Section 6.20, of the General Appropriations Act (86th Legislature) provides requirements for state agencies and higher education institutions that use appropriated funds to contract for audit services, including a requirement to obtain a delegation of authority to enter into such a contract.

## Internal Audit Function

According to Texas Government Code, Section 2102.004(a), a state entity is required to have an internal audit function if it:

- Has an annual operating budget that exceeds \$10 million;
- Has more than 100 full-time equivalent employees as authorized by the General Appropriations Act; or
- Receives and processes more than \$10 million in cash in a fiscal year.

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function). In those instances, a state entity requested the authority to outsource the internal audit function. This category also included requests from state entities that had an internal audit department but may not have had the required resources or required expertise to perform a particular audit.

**Other services:** Other services included performance and compliance audits. They also included other engagements, such as attestation engagements (mostly client and auditor agreed-upon procedures engagements, as well as reviews of financial statement engagements).

Of the 147 projects included in the 128 delegation of authority requests reviewed, 61 (41 percent) were for financial audits, 54 (37 percent) were for other services, and 32 (22 percent) were for internal audit services.

In addition, 10 state entities accounted for 74 (50 percent) of the 147 requested projects. Table 1 lists those 10 state entities.

**Objectives, Scope, and Methodology**

The objectives of this project were to review state agencies' and higher education institutions' requests for delegated audit authority and to review documents and deliverables associated with audits for which audit authority has been delegated. The project scope included delegations of authority requests from September 1, 2020, through August 31, 2021. This project relied on state entities' self-reported information regarding requested services and estimated costs. That information was not subject to the tests and confirmations that would be performed in an audit. Auditors used professional judgment to determine the three categories in which to classify a project. The following members of the State Auditor's staff performed the project:

- Rebecca Franklin, CISA, CGAP, CICA, CFE (Project Manager)
- Ryan Walther
- Jennifer Lehman, MBA, CIA, CFE, CGAP
- Dana Musgrave, MBA, CFE (Quality Control Reviewer)
- Michael A. Simon, MBA, CGAP (Audit Manager)

Table 1

Ten State Entities With the Most Projects Requested Under Delegation of Authority Requests From September 1, 2020, Through August 31, 2021	
State Entity	Number of Projects
The University of Texas System	21
Health and Human Services Commission	15
The University of Texas at Austin	6
Stephen F. Austin State University	5
Texas State University	5
University of Houston	5
University of North Texas System	5
Prairie View A&M University	4
Texas Lottery Commission	4
The University of Texas M.D. Anderson Cancer Center	4

Source: State entities' self-reported information in delegation of authority requests submitted to the State Auditor's Office.

Members of the Legislative Audit Committee

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Sincerely,

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

Attachment

cc: The Honorable Greg Abbott, Governor



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# Attachment

## Delegations of Authority Requested to Procure Services in Fiscal Year 2021

Table 2 lists the approved delegations of authority that 65 entities requested between September 1, 2020, and August 31, 2021. It lists the project type, the contractor to provide the outsourced services, and the requesting entity's estimated cost of the services to be provided as reported in its delegation request.

Table 2

Delegations of Authority Requested in Fiscal Year 2021			
Project Title	Project Type	Contractor Name	State Entity Estimated Cost
<b>Article I - General Government</b>			
<b>301 - Office of the Governor</b>			
Audit of Specific Programs at the Office of the Governor. This delegation included an audit of:	Other Services	Weaver and Tidwell, LLP	\$97,500
<ul style="list-style-type: none"> <li>▪ The Small Business Assistance Program for Fiscal Year 2019</li> <li>▪ The Enterprise Zone Program for Fiscal Year 2020</li> <li>▪ The Spaceport Trust Fund Program for Fiscal Year 2021</li> </ul>			
<b>Office of the Governor - Total</b>			<b>\$97,500</b>
<b>303 - Texas Facilities Commission</b>			
Construction Audit Services	Internal Audit Services	R.L. Townsend & Associates, LLC	\$50,000
<b>Texas Facilities Commission - Total</b>			<b>\$50,000</b>
<b>304 - Office of the Comptroller of Public Accounts</b>			
System and Organization Controls (SOC 1) Report on the Description of its Centralized Accounting Payroll/Personnel System and the Suitability of the Design and Operating Effectiveness of Controls for Fiscal Year 2021	Other Services	KPMG, LLP	\$113,325
<b>Office of the Comptroller of Public Accounts - Total</b>			<b>\$113,325</b>
<b>306 - Library and Archives Commission</b>			
Internal Audit Services for Fiscal Year 2022	Internal Audit Services	Weaver and Tidwell, LLP	\$101,920
<b>Library and Archives Commission - Total</b>			<b>\$101,920</b>

Delegations of Authority Requested in Fiscal Year 2021			
Project Title	Project Type	Contractor Name	State Entity Estimated Cost
<b>313 - Department of Information Resources</b>			
Audit of the Cooperative Contracts of Selected Vendor Sales Reporting and Administrative Fees for the Period September 1, 2017, through August 31, 2019	Internal Audit Services	Weaver and Tidwell, LLP	\$32,275
<b>Department of Information Resources - Total</b>			<b>\$32,275</b>
<b>403 - Texas Veterans Commission</b>			
Internal Audit Services for Fiscal Year 2021	Internal Audit Services	McConnell & Jones, LLP	\$45,284
<b>Texas Veterans Commission - Total</b>			<b>\$45,284</b>
<b>479 - State Office of Risk Management</b>			
Internal Audit Services for Fiscal Year 2022	Internal Audit Services	McConnell & Jones, LLP	\$39,700
<b>State Office of Risk Management - Total</b>			<b>\$39,700</b>
<b>542 - Cancer Prevention and Research Institute of Texas</b>			
Audit of Financial Statements for the Year Ended August 31, 2021	Financial Audits	McConnell & Jones, LLP	\$38,500
<b>Cancer Prevention and Research Institute of Texas - Total</b>			<b>\$38,500</b>
<b>813 - Commission on the Arts</b>			
Internal Audit Services for Fiscal Year 2021	Internal Audit Services	Monday Rufus & Co., P.C.	\$15,000
<b>Commission on the Arts - Total</b>			<b>\$15,000</b>
<b>Article I - Total</b>			<b>\$533,504</b>
<b>Article II - Health and Human Services</b>			
<b>529 - Health and Human Services Commission</b>			
Retrospective Cost Settlement Audit (Accenture) for the Period of September 1, 2020, through August 31, 2021	Other Services	DK Partners, P.C.	\$175,000
Recovery Audit of Payments Made by the State of Texas to Medicaid Enrolled Providers for Fiscal Year 2021	Other Services	Health Management Systems, Inc.	0 <sup>a</sup>
Audits of Medicaid Managed Care and/or Fee-for-Service Providers	Other Services	Myers and Stauffer, LC	272,306
Audit Services Related to the Document Processing Services Performed by Image API for Eligibility Support Services, Children's Health Insurance Program (CHIP), and Enrollment Broker Services	Other Services	Myers and Stauffer, LC	137,445
Review of Managed Care Organization (MCO) Self-Reported Data	Other Services	DK Partners, P.C.	1,450,000
Audit of the Vendor Drug Program's (Conduent) Compliance with HIPAA	Other Services	Myers and Stauffer, LC	150,000

Delegations of Authority Requested in Fiscal Year 2021			
Project Title	Project Type	Contractor Name	State Entity Estimated Cost
Agreed-upon Procedures on Medicaid and CHIP Managed Care Financial Statistical Reports	Other Services	Myers and Stauffer, LC DK Partners, P.C. Eide Bailly, LLP	5,164,704
Agreed-upon Procedures on Medicaid Patient Transportation Services Provided by the Medical Transportation Program	Other Services	DK Partners, P.C. Myers and Stauffer, LC	1,196,616
Disproportionate Share Hospital Program Audit and Uncompensated Care Reconciliations	Other Services	Myers and Stauffer, LC	5,932,685
Agreed-upon Procedures on Electronic Health Records Incentive Payments	Other Services	DK Partners, P.C.	385,100
Retrospective Cost Settlement Audits of the Eligibility Support Services Program, CHIP, and Enrollment Broker Services	Other Services	Myers and Stauffer, LC	261,367
Texas Delivery System Reform Incentive Payments Program Mid-Point Assessment	Other Services	Myers and Stauffer, LC	4,138,680
System and Organization Controls (SOC 1) Report on Conduent State Healthcare, LLC Description of the Texas Pharmacy Claims and Rebate Administration System and on the Suitability of the Design and Operating Effectiveness of Controls for Fiscal Year 2020	Other Services	Myers and Stauffer, LC	137,970
Report on Accenture State Healthcare Services, LLC's Description of Its Texas Medicaid Management Information Systems and on the Suitability of the Design and Operating Effectiveness of Its Controls for the Period of September 1, 2019, to August 31, 2020	Other Services	Eide Bailly, LLP	88,750
Review of Supporting Documents Related to United Healthcare Agreed-upon Procedures Report	Other Services	DK Partners, P.C.	50,000
<b>Health and Human Services Commission - Total</b>			<b>\$19,540,623</b>
<b>Article II - Total</b>			<b>\$19,540,623</b>
<b>Article III - Education</b>			
<b>323 - Teacher Retirement System</b>			
Audit of the Teacher Retirement Investment Company of Texas, Ltd. Financial Statements for the Year Ended August 31, 2021	Financial Audits	Crowe, LLP	\$51,000
<b>Teacher Retirement System - Total</b>			<b>\$51,000</b>
<b>506 - The University of Texas M.D. Anderson Cancer Center</b>			
Internal Audit Services Related to:	Internal Audit Services		
▪ Information Technology		Protiviti, Inc.	\$600,000
▪ Compensation		Korn Ferry	200,000
▪ Facilities Management		Protiviti, Inc.	120,000
▪ Clinical Research Billing		Davis Wright Tremaine, LLP	300,000
<b>The University of Texas M.D. Anderson Cancer Center - Total</b>			<b>\$1,220,000</b>

Delegations of Authority Requested in Fiscal Year 2021			
Project Title	Project Type	Contractor Name	State Entity Estimated Cost
<b>556 - Texas A&amp;M AgriLife Research</b>			
Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2020	Financial Audits	Ingram, Wallis & Co., P.C.	\$6,800
<b>Texas A&amp;M AgriLife Research - Total</b>			<b>\$6,800</b>
<b>711 - Texas A&amp;M University</b>			
Program - Specific Audit of Cancer Prevention and Research Institute of Texas Grant Program For the Year Ended August 31, 2020, for Texas A&M University	Financial Audits	Ingram, Wallis & Co., P.C.	\$59,375
<b>Texas A&amp;M University - Total</b>			<b>\$59,375</b>
<b>712 - Texas A&amp;M Engineering Experiment Station</b>			
Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2020	Financial Audits	Ingram, Wallis & Co., P.C.	\$7,200
<b>Texas A&amp;M Engineering Experiment Station - Total</b>			<b>\$7,200</b>
<b>713 - Tarleton State University</b>			
Agreed-upon Procedures Related to the 2019-2020 Financial Aid Year, as Required by the Southern Association of Colleges and Schools Commission on Colleges	Other Services	Weaver and Tidwell, LLP	\$179,281
<b>Tarleton State University - Total</b>			<b>\$179,281</b>
<b>714 - The University of Texas at Arlington</b>			
Agreed-upon Procedures on Cancer Prevention and Research Institute of Texas Grants for the Year Ended August 31, 2020	Other Services	Weaver and Tidwell, LLP	\$9,150
<b>The University of Texas at Arlington - Total</b>			<b>\$9,150</b>
<b>715 - Prairie View A&amp;M University</b>			
Audit of KPVO-FM Radio Station Financial Statements for the Year Ended August 31, 2020	Financial Audits	Ingram, Wallis & Co., P.C.	\$13,000
Audit of KPVO-FM Radio Station Financial Statements for the Year Ended August 31, 2021	Financial Audits	Ingram, Wallis & Co., P.C.	15,000
Agreed-upon Procedures on Prairie View A&M University's Athletic Program in Accordance with National Collegiate Athletic Association Requirements for the Year Ended August 31, 2020	Other Services	BKD, LLP	35,050
Agreed-upon Procedures on Prairie View A&M University's Athletic Program in Accordance with National Collegiate Athletic Association Requirements for the Year Ended August 31, 2021	Other Services	BKD, LLP	18,000
<b>Prairie View A&amp;M University - Total</b>			<b>\$81,050</b>
<b>717 - Texas Southern University</b>			
Audit of KTSU-FM Radio Station Financial Statements for the Year Ended August 31, 2020	Financial Audits	J. Walker & Company, APC	\$12,200



**Delegations of Authority Requested in Fiscal Year 2021**

Project Title	Project Type	Contractor Name	State Entity Estimated Cost
Agreed-upon Procedures on Texas Southern University's Athletic Program in Accordance with National Collegiate Athletic Association Requirements for the Year Ended August 31, 2020	Other Services	BKD, LLP	17,680
Audit of the Earl Carl Institute for Legal and Social Policy, Inc., Financial Statements for the Year Ended December 31, 2020	Financial Audits	John F. Coggin, CPA PLLC	5,900
<b>Texas Southern University - Total</b>			<b>\$35,780</b>
<b>720 - The University of Texas System</b>			
Agreed-upon Procedures of the University of Texas/Texas A&M Investment Management Company Performance Incentive Plan for Performance Period Ended June 30, 2020	Other Services	Deloitte & Touche, LLP	\$17,000
Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2020. That delegation authority request also included the following Institutions of Higher Education:	Financial Audits	Deloitte & Touche, LLP	350,000
<ul style="list-style-type: none"> <li>▪ The University of Texas at Austin</li> <li>▪ The University of Texas Health Science Center at Houston</li> <li>▪ The University of Texas Health Science Center at San Antonio</li> <li>▪ The University of Texas Health Science Center at Tyler</li> <li>▪ The University of Texas M.D. Anderson Cancer Center</li> <li>▪ The University of Texas Medical Branch at Galveston</li> </ul>			
Audit of the University Texas System Consolidated Fund Financial Statements for the Year Ended August 31, 2021. That delegation authority request also included the following:	Financial Audits	Deloitte & Touche, LLP	3,718,407
<ul style="list-style-type: none"> <li>▪ General Endowment Fund Financial Statements</li> <li>▪ Intermediate Term Fund Financial Statements</li> <li>▪ Long-term Fund Financial Statements</li> <li>▪ Permanent Health Fund Financial Statements</li> <li>▪ Permanent University Fund Financial Statements</li> <li>▪ Permanent University Fund Schedules of Investment Securities</li> </ul> <p>This Delegation Request also included an Audit of the Consolidated Financial Statements for the following Institutions of Higher Education:</p> <ul style="list-style-type: none"> <li>▪ The University of Texas at Austin</li> <li>▪ The University of Texas M.D. Anderson Cancer Center</li> <li>▪ The University of Texas Medical Branch at Galveston</li> <li>▪ The University of Texas Southwestern Medical Center and University Hospitals</li> </ul>			

Delegations of Authority Requested in Fiscal Year 2021			
Project Title	Project Type	Contractor Name	State Entity Estimated Cost
Audit of the University of Texas/Texas A&M Investment Management Company Financial Statements for the Year Ended August 31, 2021	Financial Audits	Deloitte & Touche, LLP	48,000
Audit of the Federal Student Financial Aid Program at the University of Texas at Tyler for the 2020-2021 Federal Student Financial Assistance Year. This delegation also includes:	Financial Audits	Deloitte & Touche, LLP	162,000
<ul style="list-style-type: none"> <li>▪ Review of the Financial Statements for the Year Ended August 31, 2021, as Required by the Southern Association of Colleges and Schools Commission on Colleges</li> </ul>	Financial Audits		
Audit of the Federal Student Financial Aid Program at the University of Texas Rio Grande Valley for the 2020-2021 Federal Student Financial Assistance Year	Financial Audits	Deloitte & Touche, LLP	62,500
<b>The University of Texas System - Total</b>			<b>\$4,357,907</b>
<b>721 - The University of Texas at Austin</b>			
Audit of the University of Texas Elementary School Financial Statements for the Year Ended August 31, 2020	Financial Audits	Belt Harris Pechacek, LLLP	\$19,884
Audit of the University of Texas at Austin Charter School Financial Statements for the Year Ended August 31, 2020	Financial Audits	West, Davis & Company, LLP	15,000
Agreed-upon Procedures on the University of Texas at Austin's Athletic Program in Accordance with National Collegiate Athletic Association Requirements for the Year Ended August 31, 2020	Other Services	Maxwell Locke & Ritter, LLP	29,500
Audit of the University Interscholastic League Financial Statements for the Year Ended August 31, 2020	Financial Audits	West, Davis & Company, LLP	19,500
Internal Audit Services related to:	Internal Audit Services	Postlethwaite & Netterville, APAC (P&N) and Baker Tilly	400,000
<ul style="list-style-type: none"> <li>▪ Information Technology for Fiscal Year 2021, and</li> <li>▪ Information Technology for Fiscal Year 2022</li> </ul>			400,000
<b>The University of Texas at Austin - Total</b>			<b>\$883,884</b>
<b>723 - The University of Texas Medical Branch at Galveston</b>			
Review of Accounts Payable and Contract Compliance at the University of Texas Medical Branch at Galveston	Other Services	Spendmend, LLC	\$180,000
<b>The University of Texas Medical Branch at Galveston - Total</b>			<b>\$180,000</b>
<b>724 - The University of Texas at El Paso</b>			
Audit of KTEP-FM Radio Station Financial Statements for the Year Ended August 31, 2020	Financial Audits	Pena Briones McDaniel & Co.	\$11,000
<b>The University of Texas at El Paso - Total</b>			<b>\$11,000</b>
<b>729 - The University of Texas Southwestern Medical Center</b>			
Agreed-upon Procedures on Cancer Prevention and Research Institute of Texas Grants for the Year Ended August 31, 2020	Other Services	Weaver and Tidwell, LLP	\$13,800

Delegations of Authority Requested in Fiscal Year 2021			
Project Title	Project Type	Contractor Name	State Entity Estimated Cost
Audit of the Schedule of Expenditures of Federal Awards for the United States Department of Education Student Financial Assistance Cluster for the 2019-2020 Program Award Year	Financial Audits	Deloitte & Touche, LLP	50,000
<b>The University of Texas Southwestern Medical Center -Total</b>			<b>\$63,800</b>
<b>730 - University of Houston</b>			
Agreed-upon Procedures on the University of Houston's Athletic Program in Accordance with National Collegiate Athletic Association Requirements for the Year Ended August 31, 2021. This delegation request also included:	Other Services	James Moore & Co., P.L.	\$475,000
<ul style="list-style-type: none"> <li>▪ Audit of Houston Public Media Financial Statements for the Year Ended August 31, 2021</li> </ul>	Financial Audits		
Audit of the University of Houston Charter School Financial Statements for the Year Ended August 31, 2021	Financial Audits	Belt Harris Pechacek, LLLP	45,000
Audit of the University of Houston System Endowment Fund Financial Statements for the Year Ended August 31, 2021	Financial Audits	BKD, LLP	94,500
Agreed-upon Procedures on Cancer Prevention and Research Institute of Texas Grants for the Year Ended August 31, 2021	Other Services	BKD, LLP	58,100
<b>University of Houston - Total</b>			<b>\$672,600</b>
<b>732 - Texas A&amp;M University - Kingsville</b>			
Audit of Texas A&M University-Kingsville Student Financial Aid Program, as Required by the Southern Association of Colleges and Schools Commission on Colleges	Other Services	BKD, LLP	\$75,000
Agreed-upon Procedures on Texas A&M University - Kingsville's Athletic Department in Accordance with National Collegiate Athletic Association Requirements	Other Services	BKD, LLP	30,000
<b>Texas A&amp;M University at Kingsville - Total</b>			<b>\$105,000</b>
<b>735 - Midwestern State University</b>			
Internal Audit Services Related to Information Technology	Internal Audit Services	Myers and Stauffer, L.C.	\$26,376
<b>Midwestern State University - Total</b>			<b>\$26,376</b>
<b>738 - The University of Texas at Dallas</b>			
Agreed-upon Procedures on Cancer Prevention and Research Institute of Texas Grants for the Year Ended August 31, 2020	Other Services	Weaver and Tidwell, LLP	\$9,000
<b>The University of Texas at Dallas - Total</b>			<b>\$9,000</b>
<b>743 - The University of Texas at San Antonio</b>			
Agreed-upon Procedures on Cancer Prevention and Research Institute of Texas Grants for the Year Ended August 31, 2020	Other Services	Weaver and Tidwell, LLP	\$8,750
<b>The University of Texas at San Antonio - Total</b>			<b>\$8,750</b>

Delegations of Authority Requested in Fiscal Year 2021			
Project Title	Project Type	Contractor Name	State Entity Estimated Cost
<b>744 - The University of Texas Health Science Center at Houston</b>			
Audit of UT Physicians' Financial Statements for the Year Ended August 31, 2021	Financial Audits	Blazek & Vetterling	\$55,000
Audit of the Harris County Psychiatric Center Financial Statements for the Year Ended August 31, 2020	Financial Audits	BKD, LLP	55,000
<b>The University of Texas Health Science Center at Houston - Total</b>			<b>\$110,000</b>
<b>750 - The University of Texas at Tyler</b>			
Audit of the University of Texas at Tyler Charter School Financial Statements for the Year Ended August 31, 2021	Financial Audits	Belt Harris Pechacek, LLLP	\$20,395
<b>The University of Texas at Tyler - Total</b>			<b>\$20,395</b>
<b>751 - Texas A&amp;M University - Commerce</b>			
Audit of KETR-FM Radio Station Financial Statements for the Year Ended August 31, 2020	Financial Audits	Rutherford, Taylor & Co., P.C.	\$10,000
Audit of the Texas A&M University - Commerce Foundation Financial Statements for the Year Ended August 31, 2020	Financial Audits	BKD, LLP	12,600
Audit of the Alumni Association Financial Statements for the Year Ended August 31, 2020	Financial Audits	BKD, LLP	9,200
<b>Texas A&amp;M University - Commerce - Total</b>			<b>\$31,800</b>
<b>752 - University of North Texas</b>			
Agreed-upon Procedures on the University of North Texas's Athletic Program in Accordance with National Collegiate Athletic Association Requirements for the Year Ended August 31, 2020	Other Services	Merki & Associates, P.C.	\$4,750
Agreed-upon Procedures on the University of North Texas's Athletic Program in Accordance with National Collegiate Athletic Association Requirements for the Year Ended August 31, 2021	Other Services	James Moore & Co., P.L.	14,000
<b>University of North Texas - Total</b>			<b>\$18,750</b>
<b>753 - Sam Houston State University</b>			
Agreed-upon Procedures on Sam Houston State University's Athletic Program in Accordance with National Collegiate Athletic Association Requirements for the Year Ended August 31, 2020	Other Services	Webb & Wells, P.C.	\$4,500
Audit of the Sam Houston State University Charter School Financial Statements for the Year Ended August 31, 2020	Financial Audits	Belt Harris Pechacek, LLLP	15,750
<b>Sam Houston State University - Total</b>			<b>\$20,250</b>
<b>754 - Texas State University</b>			
Agreed-upon Procedures on Texas State University's Athletic Program in Accordance with the National Collegiate Athletic Association for the Year Ended August 31, 2020	Other Services	James Moore & Co., P.L.	\$14,000

Delegations of Authority Requested in Fiscal Year 2021			
Project Title	Project Type	Contractor Name	State Entity Estimated Cost
Agreed-upon Procedures on Texas State University's Athletic Program in Accordance with the National Collegiate Athletic Association for the Year Ended August 31, 2021	Other Services	James Moore & Co., P.L.	14,300
Audit of the Financial Statements for the Emmett & Miriam McCoy College of Business Administration Development Foundation for the Year Ended August 31, 2021	Financial Audits	Atchley & Associates, LLP	9,950
Review of Texas State University's Financial Statements for the Year Ended August 31, 2020, as Required by the Southern Association of Colleges and Schools Commission on Colleges	Other Services	Montemayor, Britton Bender, P.C.	30,000
Audit of the Schedule of Federal Expenditures of Federal Awards for the Student Financial Aid Program at Texas State University for the Year Ended August 31, 2021	Financial Audits	Montemayor, Britton Bender, P.C.	30,000
<b>Texas State University - Total</b>			<b>\$98,250</b>
<b>755 - Stephen F. Austin State University</b>			
An Audit of the Stephen F. Austin State University Charter School Financial Statements for the Year Ended August 31, 2021	Financial Audits	Goff & Herrington, P.C.	\$9,000
Internal Audit Services Related to Information Technology for Fiscal Year 2022	Internal Audits	Myers and Stauffer, LC	100,000
Agreed-upon Procedures Related to the Liquidation of the Federal Perkins Loan Program	Other Services	Myers and Stauffer, LC	13,750
Agreed-upon Procedures on Stephen F. Austin State University's Athletic Program in Accordance with the National Collegiate Athletic Association for the Year Ended August 31, 2021	Other Services	Goff & Herrington, P.C.	6,190
Audit of Construction Billings for Compliance with Terms of Agreement	Other Services	R.L. Townsend & Associates, LLC	40,000
<b>Stephen F. Austin State University - Total</b>			<b>\$168,940</b>
<b>758 - Texas State University System</b>			
Audit Services Related to the Billing of the Texas State University System's Construction Costs	Other Services	R.L. Townsend & Associates, LLC	\$100,000
<b>Texas State University System - Total</b>			<b>\$100,000</b>
<b>760 - Texas A&amp;M University - Corpus Christi</b>			
Agreed-upon Procedures on Texas A&M University at Corpus Christi's Athletic Program in Accordance with National Collegiate Athletic Association Requirements for the Year Ended August 31, 2020	Other Services	Weaver and Tidwell, LLP	\$13,000
<b>Texas A&amp;M University - Corpus Christi - Total</b>			<b>\$13,000</b>
<b>761 - Texas A&amp;M International University</b>			
Audit of Texas A&M International University Student Financial Aid Program, as Required by the Southern Association of Colleges and Schools Commission on Colleges	Financial Audits	Weaver and Tidwell, LLP	\$26,000

Delegations of Authority Requested in Fiscal Year 2021			
Project Title	Project Type	Contractor Name	State Entity Estimated Cost
Agreed-upon Procedures on Texas A&M International University's Athletic Program in Accordance with the National Collegiate Athletic Association for the Year Ended August 31, 2020	Other Services	Weaver and Tidwell, LLP	13,000
<b>Texas A&amp;M International University - Total</b>			<b>\$39,000</b>
<b>765 - University of Houston - Victoria</b>			
Review of the University of Houston - Victoria Financial Statements for the Year Ended August 31, 2020, as Required by the Southern Association of Colleges and Schools Commission on Colleges	Other Services	Belt Harris Pechacek, LLLP	\$25,000
<b>University of Houston - Victoria - Total</b>			<b>\$25,000</b>
<b>769 - University of North Texas System</b>			
Internal Audit Services for Fiscal Year 2021	Internal Audit Services	Protiviti, Inc.	\$930,000
Internal Audit Services for Fiscal Year 2022	Internal Audit Services	Protiviti, Inc.	1,200,000
Audit of the University of North Texas System Consolidated Financial Statements for the Year Ended August 31, 2021	Financial Audits	BKD, LLP	418,000
Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2021	Financial Audits	BKD, LLP	20,600
Audit of Compliance with Title IV Program Processes for the Year Ended August 31, 2021	Other Services	BKD, LLP	25,000
<b>University of North Texas System - Total</b>			<b>\$2,593,600</b>
<b>772 - School for the Deaf</b>			
Internal Audit Services for Fiscal Year 2022	Internal Audit Services	Garza/Gonzalez & Associates	\$33,800
<b>School for the Deaf - Total</b>			<b>\$33,800</b>
<b>781 - Higher Education Coordinating Board</b>			
Audit of Financial Statements for the Year Ended August 31, 2021	Financial Audits	KPMG, LLP	\$200,000
<b>Higher Education Coordinating Board - Total</b>			<b>\$200,000</b>
<b>783 - University of Houston System</b>			
Internal Audit Services Related to Information Technology for Fiscal Year 2021	Internal Audit Services	Schneider Downs & Co., Inc.	\$200,000
Review of the University of Houston's Financial Statements for the Year Ended August 31, 2020, as Required by the Southern Association of Colleges and Schools Commission on Colleges	Other Services	Belt Harris Pechacek, LLLP	300,000
<b>University of Houston System - Total</b>			<b>\$500,000</b>

Delegations of Authority Requested in Fiscal Year 2021			
Project Title	Project Type	Contractor Name	State Entity Estimated Cost
<b>785 - The University of Texas Health Science Center at Tyler</b>			
Audit of East Texas Quality Care Network Financial Statements for the Year Ended August 31, 2020	Financial Audits	CliftonLarsonAllen, LLP	\$12,775
Audit of East Texas Quality Care Network Financial Statements for the Year Ended August 31, 2021	Financial Audits	CliftonLarsonAllen, LLP	12,775
<b>The University of Texas Health Science Center at Tyler - Total</b>			<b>\$25,550</b>
<b>788 - Lamar State College - Port Arthur</b>			
Audit of the Schedule of Expenditures of Federal Awards for the Grants Included in the Student Financial Assistance Cluster for the Year Ended August 31, 2021, as Required by the Southern Association of Colleges and Schools Commission on Colleges	Financial Audits	Weaver and Tidwell, LLP	\$25,000
Review of Lamar State College - Port Arthur Financial Statements for the Year Ended August 31, 2021, as Required by the Southern Association of Colleges and Schools Commission on Colleges	Other Services	Belt Harris Pechacek, LLLP	40,000
<b>Lamar State College - Port Arthur - Total</b>			<b>\$65,000</b>
<b>Article III - Total</b>			<b>\$12,031,288</b>
<b>Article V - Public Safety and Criminal Justice</b>			
<b>401 - Military Department</b>			
Internal Audit Services for Fiscal Year 2022	Internal Audit Services	McConnell & Jones, LLP	\$700,000
<b>Military Department - Total</b>			<b>\$700,000</b>
<b>696 - Department of Criminal Justice</b>			
Audit of Compliance with the Prison Rape Elimination Act	Other Services	PREA Auditors of America, LLC	\$148,375
<b>Department of Criminal Justice - Total</b>			<b>\$148,375</b>
<b>Article V - Total</b>			<b>\$848,375</b>
<b>Article VI - Natural Resources</b>			
<b>551 - Department of Agriculture</b>			
Audit of the Texas Agricultural Finance Authority Financial Statements for the Year Ended August 31, 2021	Financial Audits	Martinez, Rosario & Company	\$20,000
<b>Department of Agriculture - Total</b>			<b>\$20,000</b>
<b>554 - Animal Health Commission</b>			
Internal Audit Services for Fiscal Year 2020	Internal Audit Services	Monday Rufus & Co., P.C.	\$54,000
<b>Animal Health Commission - Total</b>			<b>\$54,000</b>

Delegations of Authority Requested in Fiscal Year 2021			
Project Title	Project Type	Contractor Name	State Entity Estimated Cost
<b>592 - Soil and Water Conservation Board</b>			
Internal Audit Services for Fiscal Year 2021	Internal Audit Services	Monday Rufus & Co., P.C.	\$25,000
<b>Soil and Water Conservation Board - Total</b>			<b>\$25,000</b>
<b>Article VI - Total</b>			<b>\$99,000</b>
<b>Article VII - Business and Economic Development</b>			
<b>362 - Texas Lottery Commission</b>			
Audit of Financial Statements for the Year Ended August 31, 2021	Financial Audits	Weaver and Tidwell, LLP	\$74,000
Internal Audit Services for Fiscal Year 2022	Internal Audit Services	McConnell & Jones, LLP	300,000
Agreed-upon Procedures on Lottery Drawings for Fiscal Year 2022	Other Services	Weaver and Tidwell, LLP	904,500
Comprehensive Study and Evaluation of Lottery Security	Other Services	Berry Dunn McNeil & Parker, LLC	260,000
<b>Texas Lottery Commission - Total</b>			<b>\$1,538,500</b>
<b>601 - Department of Transportation</b>			
Audit of Financial Statements for the Year Ended August 31, 2021, of the Department of Transportation, the Texas Mobility Fund, the Central Texas Turnpike System, and the Grand Parkway Transportation Corporation	Financial Audits	Crowe, LLP	\$555,000
<b>Department of Transportation - Total</b>			<b>\$555,000</b>
<b>608 - Department of Motor Vehicles</b>			
Internal Audit Services for Fiscal Year 2021	Internal Audit Services	Workquest	\$85,000
Internal Audit Services for Fiscal Year 2022	Internal Audit Services	Workquest	150,000
Internal Audit Services Related to Information Technology for Fiscal Year 2022	Internal Audit Services	Weaver and Tidwell, LLP	80,000
<b>Department of Motor Vehicles - Total</b>			<b>\$315,000</b>
<b>Article VII - Total</b>			<b>\$2,408,500</b>
<b>Article VIII - Regulatory</b>			
<b>312 - State Securities Board</b>			
Internal Audit Services for Fiscal Year 2021	Internal Audit Services	Garza/Gonzalez & Associates	\$31,250
<b>State Securities Board - Total</b>			<b>\$31,250</b>



Delegations of Authority Requested in Fiscal Year 2021			
Project Title	Project Type	Contractor Name	State Entity Estimated Cost
<b>452 - Department of Licensing and Regulation</b>			
Internal Audit Services for Fiscal Year 2022	Internal Audit Services	Weaver and Tidwell, LLP	\$68,000
<b>Department of Licensing and Regulation - Total</b>			<b>\$68,000</b>
<b>473 - Public Utility Commission of Texas</b>			
Audit of the Texas Universal Service Fund's Financial Statements for the Year Ended August 31, 2020. That delegation authority request also included:	Financial Audits	Hurlbert CPA, LLC	\$39,000
<ul style="list-style-type: none"> <li>▪ Statement of Standards for Attestation Engagements No. 18 Report on Internal Controls of the Texas Universal Service Fund Administrator for the Year Ended August 31, 2020</li> </ul>	Other Services		
<b>Public Utility Commission of Texas - Total</b>			<b>\$39,000</b>
<b>507 - Board of Nursing</b>			
Internal Audit Services for Fiscal Year 2022	Internal Audit Services	Monday Rufus & Co., P.C.	\$50,000
<b>Board of Nursing - Total</b>			<b>\$50,000</b>
<b>515 - Board of Pharmacy</b>			
Internal Audit Services for Fiscal Year 2021	Internal Audit Services	Garza/Gonzalez & Associates	\$100,000
<b>Board of Pharmacy - Total</b>			<b>\$100,000</b>
<b>Article VIII - Total</b>			<b>\$288,250</b>
<b>Other State Entities <sup>b</sup></b>			
<b>014 - Texas A&amp;M Research Foundation</b>			
Audit of Financial Statements and Uniform Guidance Compliance Audit for the Year Ended August 31, 2021	Financial Audits	Ingram, Wallis & Co., P.C.	\$57,150
<b>Texas A&amp;M Research Foundation - Total</b>			<b>\$57,150</b>
<b>315 - Office of the Comptroller of Public Accounts - Prepaid Higher Education Tuition Board</b>			
Audit of the Texas Prepaid Higher Education Tuition Board Financial Statements for the Year Ended August 31, 2021	Financial Audits	RSM US, LLP	\$60,000
<b>Office of the Comptroller - Prepaid Higher Education Tuition Board - Total</b>			<b>\$60,000</b>
<b>329 - Real Estate Commission</b>			
Internal Audit Services for Fiscal Year 2022	Internal Audit Services	McConnell & Jones, LLP	\$27,494
<b>Real Estate Commission - Total</b>			<b>\$27,494</b>

Delegations of Authority Requested in Fiscal Year 2021			
Project Title	Project Type	Contractor Name	State Entity Estimated Cost
<b>449 - Finance Commission of Texas <sup>c</sup></b>			
Internal Audit Services for Fiscal Year 2022	Internal Audit Services	Garza/Gonzalez & Associates	\$72,600
<b>Finance Commission of Texas - Total</b>			<b>\$72,600</b>
<b>469 - Credit Union Department</b>			
Internal Audit Services for Fiscal Year 2022	Internal Audit Services	Contract Pending <sup>d</sup>	\$50,000
<b>Credit Union Department - Total</b>			<b>\$50,000</b>
<b>930 - Treasury Safekeeping Trust Company</b>			
Audits of Financial Statements of the Texas Treasury Safekeeping Trust Company, TexPool, TexPool Prime, and the State Water Implementation Fund for Texas for the Year Ended August 31, 2021, and Audit of Financial Statements of Tobacco Settlement Permanent Trust Fund for the Year Ended December 31, 2021	Financial Audits	RSM US, LLP	\$241,542
<b>Treasury Safekeeping Trust Company - Total</b>			<b>\$241,542</b>
<b>Other State Entities - Total</b>			<b>\$508,786</b>
<b>Delegations of Authority Estimated Cost for Fiscal Year 2021 - Total</b>			<b>\$36,258,326</b>
<p><sup>a</sup> The estimated cost reported by the Health and Human Services Commission does not reflect the actual estimated cost. Instead, this contract is a contingency fee agreement, and the contractor is paid based on the amount of recoveries identified and subsequently collected.</p> <p><sup>b</sup> Other state entities are entities that are not included in the General Appropriations Act.</p> <p><sup>c</sup> The Finance Commission of Texas is responsible for overseeing and coordinating the activities of the Department of Banking, the Department of Savings and Mortgage Lending, and the Office of Consumer Credit Commissioner. The internal audit services requested include each of those three state entities.</p> <p><sup>d</sup> As of March 09, 2022, the entity self-reported that a contract had not been executed.</p>			