



A Supplemental Report on Executive Compensation at State Agencies

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

November 15, 2024

Members of the Legislative Audit Committee:

This is a supplemental report to *A Biennial Report on Executive Compensation at State Agencies* (SAO Report No. 25-702, October 2024). That report presented the results of a comprehensive market analysis for 66 executive officer positions at 65 state agencies based on salary data from June 30, 2024. The General Appropriations Act (88th Legislature) required that report to be released to the Legislature no later than October 1, 2024.

However, because state classified employees received legislative pay increases on September 1, 2024, we are publishing this supplemental report to update the analysis on employees earning more than their executive officer or within 10 percent less than the executive officer's salary based on salary data as of September 30, 2024.

In addition, this supplemental report contains updated results on the top 40 highest-paid executive officers and management positions, and an updated comparison of their salaries as of June 30, 2024, and September 30, 2024. The updated analysis is presented in the attachment.

PAY COMPRESSION

Twenty-six employees at 13 state agencies earned annual base salaries that were higher than their executive officer's salaries.

[Section 1 of the Attachment](#)

HIGHEST PAID MANAGEMENT EMPLOYEES

Of the 66 executive officers included in this study, 11 were among the top 40 highest-paid management employees.

[Section 2 of the Attachment](#)

EXECUTIVE OFFICER PAY AND NOT-TO- EXCEED RATES

As of September 30, 2024, 30 executive officers had received salary increases since June 30, 2024.

[Section 3 of the Attachment](#)

Sincerely,

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

For more information about this study, contact Classification Manager Sharon Schneider or State Auditor Lisa Collier at 512-936-9500.

Report No. 25-704

Summary of Objective and Scope for Supplemental Report

The objective of this supplemental report was to update certain information from [A Biennial Report on Executive Compensation at State Agencies](#) (SAO Report No. 25-702, October 2024) for 66 executive officer positions and salaries for classified positions at 65 agencies.¹ The executive officer positions were exempt from the State's Position Classification Plan. The information for this report was based on salary data from September 30, 2024.

We conducted this supplemental analysis from October 2024 through November 2024. This project was not an audit; therefore, the information in this report was not subjected to all the tests and confirmations that would be performed in an audit. However, the information in this report was subject to certain quality control procedures to ensure accuracy.

¹ The Department of Insurance has two Commissioners: the Commissioner of Insurance and the Commissioner of Workers' Compensation, which combined reflects the 66 executive officer positions reviewed.

Section I

Pay Compression

The State Auditor's Office conducted a supplemental analysis on pay compression between annual base salaries² of executive officers as of September 30, 2024, with those of other management and professional employees within their agencies (see text box for definition of pay compression).

The updated analysis determined that, even though the salaries for 30 executive officers increased in September 2024, pay compression continued to be an issue for 35 of the 65 state agencies included in the analysis.



Pay Compression

Pay compression occurs when an employee's salary comes close to or exceeds that of his or her supervisor, including an executive officer. While it may be justifiable for some employees to earn more than their direct supervisors, standard compensation practices recommend there should be at least a 15 percent difference. This differential is important for maintaining internal pay equity by acknowledging the skills, experience, and broad responsibilities of executives managing an agency.

The number of agencies experiencing pay compression has increased since June 2024.

In the previous report, 106 employees had a base salary that either exceeded their executive officer's base salary or were within 10 percent below it, compared to 92 employees as of September 30, 2024. This decrease is primarily due to the exclusion of one agency's³ employees from the count. Despite this decrease, more agencies overall were experiencing pay compression as of September 30, 2024. Specifically, the total number of agencies experiencing pay compression increased from 28 agencies in June 2024 to 35 agencies in September 2024. This increase is attributed, in part, to the legislative salary increases that classified positions received on September 1, 2024.

² This report analyzed salary data as of September 30, 2024. State classified employees received legislative pay increases on September 1, 2024. Because of these increases, the State Auditor's Office published this report as a supplement to [A Biennial Report on Executive Compensation at State Agencies](#) (SAO Report No. 25-702, October 2024).

³ A recent salary increase for the executive commissioner at the Health and Human Services Commission resulted in 39 employees no longer being within 10 percent less than the executive commissioner's salary. However, it is important to note that those employees' salaries were still within 12 percent less than the executive commissioner's salary and there is still room in the employees' salary ranges for further increases.

The analysis of the September 2024 salary data identified:

- **Higher.**⁴ A total of 26 employees at 13 agencies earned annual base salaries that were higher than their executive officers' annual base salaries. The differences ranged from \$357,023 (or 126.5 percent) more than the executive officer to \$125 (or 0.1 percent) more than the executive officer. In comparison, 18 employees at 11 agencies earned more than their executive officers in June 2024.
- **Within 10.0 percent less.**⁴ A total of 66 employees⁵ at 29 state agencies had annual base salaries that were no more than 10.0 percent less than their executive officers' annual base salaries. Of those:
 - **Within 5.0 percent less.** A total of 31 employees at 13 agencies earned annual base salaries that were within 5.0 percent less than their executive officers' annual base salaries. In comparison, 17 employees at 9 agencies earned within 5.0 percent less than their executive officers in June 2024.
 - **Within 5.01 to 10.0 percent less.** A total of 35 employees at 23 agencies⁶ earning salaries that were between 5.01 percent to 10.0 percent less than the executive officer's annual base salary. In comparison, 71 employees at 19 agencies were earning salaries that were between 5.01 percent to 10.0 percent less than their executive officers in June 2024.

Figure 1 on the next page provides additional details on the employees who had higher annual base salaries than their executive officers based on the September 2024 data. Figure 2 lists the number of employees whose annual base salaries were within 10.0 percent of their executive officers' salaries.

⁴ Some agencies have employees who earn more than the executive director **and** employees who earn within 10 percent less than the executive director.

⁵ The majority of the employees were in director and deputy director positions.

⁶ The Department of Insurance has two commissioners: the Commissioner of Insurance and the Commissioner of Workers' Compensation.

Figure 1

*Number of Employees with Salaries Higher Than the
Executive Officers at Their Respective Agencies as of September 30, 2024*

Agency	Number of Employees	Job Classification Series/Title(s)
Cancer Prevention and Research Institute of Texas	1	Chief Scientific Officer
Department of Housing and Community Affairs	2	Director
Juvenile Justice Department	1	Physician
Pension Review Board	1	Actuary
Preservation Board	1	Deputy Director
Securities Board	2	Director
State Office of Risk Management	4	Deputy Director
Texas Board of Nursing	2	Director, General Counsel
Texas Education Agency	5	Deputy Director
Texas Lottery Commission	2	Deputy Director, General Counsel
Texas Medical Board	3	Deputy Director, Director, General Counsel
Texas State Board of Dental Examiners	1	Dentist
Texas Water Development Board	1	Director
Total Employees	26	

Sources: The Office of the Comptroller of Public Accounts' Uniform Statewide Payroll/Personnel System, Human Resource Information System, and Standardized Payroll/Personnel Reporting System.

Figure 2

Number of Employees with Salaries That Were Within 10.0 Percent Less Than Their Executive Officers' Salaries as of September 30, 2024

Agency	Within 5.0% Less	5.01% – 10.0% Less
Alcoholic Beverage Commission		1
Animal Health Commission		1
Board of Pharmacy	1	
Board of Veterinary Medical Examiners		1
Cancer Prevention and Research Institute of Texas		1
Commission on Environmental Quality		1
Commission on Law Enforcement	1	1
Commission on State Emergency Communications		1
Department of Family and Protective Services		2
Department of Housing and Community Affairs	4	
Department of Insurance ^a		1
Department of Insurance, Workers' Compensation ^a	6	
Department of Licensing and Regulation		3
Department of Motor Vehicles		2
Department of Public Safety		1
Department of Transportation	3	1
Executive Council on Physical Therapy and Occupational Therapy Examiners		1
Facilities Commission	1	
Funeral Commission		1
Higher Education Coordinating Board		1
Historical Commission	1	1
Juvenile Justice Department	3	
Public Utility Commission of Texas	3	
Racing Commission	1	
Securities Board		1
Texas Board of Nursing	1	1
Texas Education Agency	5	6
Texas Ethics Commission		3

Agency	Within 5.0% Less	5.01% – 10.0% Less
Texas Medical Board		2
Texas Workforce Commission	1	1
Total Employees	31	35

^a The Department of Insurance has two Commissioners: the Commissioner of Insurance and the Commissioner of Workers’ Compensation.

Sources: The Office of the Comptroller of Public Accounts’ Uniform Statewide Payroll/Personnel System, Human Resource Information System, and Standardized Payroll/Personnel Reporting System.

Without a new salary group, the ability of some of the largest state agencies to address pay compression may be limited.

The executive officers at three of the State’s largest agencies are at or very near the maximum of the highest salary group (Salary Group 9) for exempt positions. As a result, the ability to address future pay compression at those agencies is limited.

For example, the Health and Human Services Commission’s executive commissioner’s new salary is at the maximum of Salary Group 9. There are also employees at the agency whose base salary falls within the upper range of the highest salary group for classified employees (Salary Group B36). If some of those employees receive salary increases in the future, it could place them close to the executive officer’s salary. The executive officers of the Department of Public Safety and Department of Transportation also are earning at or near the maximum of Salary Group 9. For additional information about the salary groups for exempt and classified employees, see Chapter 2-B of [A Biennial Report on Executive Compensation at State Agencies](#).

In the October 2024 report, the State Auditor’s Office recommended (1) increasing the minimums and maximums of the exempt salary groups and (2) adding a Salary Group 10 for exempt positions to help address this situation and provide the State’s largest agencies with additional flexibility to address and prevent pay compression.

Section 2

Top 40 Highest-paid Management Employees

The number of executive officers in the list of the top 40 highest-paid management positions remained the same between June 2024 and September 2024.

Salary disparities may continue to exist between some executive officers and other management positions. Specifically, 11 executive officers were among the top 40 and the remaining 29 were in other management and professional positions (classified, unclassified, and exempt; see text box for definitions of those position types).

While some executive officers in Figure 3 received salary increases since June 30, 2024 (see Section 3), the rankings for 9 executive officers still declined. For example, the Department of Criminal Justice's executive director, previously ranked No. 12 on June 30, 2024, dropped to No. 15 by September 30, 2024. This increasing disparity between executive officers and other management positions can largely be attributed to the 5.0 percent legislative salary increase that classified employees received on September 1, 2024, along with merit increases that some classified employees also received. In contrast, some executive officers did not receive comparable salary increases, contributing to their lower rankings.

Among the 11 executive officers, 2 maintained or improved their rankings. The Health and Human Services Commission's executive commissioner increased from No. 7 to No. 2 while the ranking for the Department of Public Safety's executive officer remained unchanged.

Background

For this supplemental report, the State Auditor's Office analyzed salary data as of September 30, 2024, to determine the top 40 highest-paid management positions across 65 state agencies.

This can help illustrate how executive officer pay is aligned between each other and employees in other management positions.

The types of positions included were:

- A **classified position** is included in the State's Position Classification Plan in Article IX of the General Appropriations Act.
- An **exempt position** included in this study is listed in the General Appropriations Act under a state agency's schedule of exempt positions.
- An **unclassified position** is neither classified nor exempt.

Figure 3 lists the job titles, annual base salaries, employee types, and salary groups for the highest paid management positions at state agencies as of September 30, 2024.

Figure 3

*Top Forty Highest-Paid Management Positions at State Agencies
as of September 30, 2024^a*

Rank	Agency	Job Title	Annual Base Salary	Employee Type	Salary Group	Executive Officer of Agency?
1	Cancer Prevention and Research Institute of Texas	Chief Scientific Officer	\$639,300	Exempt	9	No
2 (tie)	Department of Public Safety	Director	\$345,250	Exempt	9	Yes
2 (tie)	Health and Human Services Commission	Executive Commissioner	\$345,250 ^b	Exempt	9	Yes
4	Department of Transportation	Executive Director	\$344,000	Exempt	9	Yes
5 (tie)	Department of Transportation	Deputy Director IV	\$335,710	Classified	B36	No
5 (tie)	Department of Transportation	Deputy Director IV	\$335,710	Classified	B36	No
7	Department of Transportation	Deputy Director IV	\$329,774	Classified	B36	No
8	Higher Education Coordinating Board	Commissioner of Higher Education	\$325,000	Exempt	9	Yes
9	Department of Public Safety	Deputy Director IV	\$315,000	Classified	B36	No
10	Higher Education Coordinating Board	Deputy Commissioner	\$305,287	Unclassified	None	No
11 (tie)	Department of Transportation	Deputy Director IV	\$300,378	Classified	B36	No
11 (tie)	Department of Transportation	Deputy Director IV	\$300,378	Classified	B36	No
13	Department of Transportation	Deputy Director IV	\$300,375	Classified	B36	No
14	Department of Transportation	Deputy Director IV	\$300,373	Classified	B36	No
15	Department of Criminal Justice	Executive Director	\$299,813 ^b	Exempt	9	Yes
16	Department of State Health Services	Commissioner	\$298,869 ^b	Exempt	8	Yes
17	Health and Human Services Commission	Deputy Director III	\$295,002	Classified	B35	No

Rank	Agency	Job Title	Annual Base Salary	Employee Type	Salary Group	Executive Officer of Agency?
18	Higher Education Coordinating Board	Deputy Commissioner	\$288,750	Unclassified	None	No
19 (tie)	Department of Public Safety	Deputy Director III	\$283,128	Classified	B35	No
19 (tie)	Department of Public Safety	Deputy Director III	\$283,128	Classified	B35	No
19 (tie)	Department of Public Safety	Deputy Director III	\$283,128	Classified	B35	No
22 (tie)	Department of Transportation	Deputy Director III	\$282,995	Classified	B35	No
22 (tie)	Department of Transportation	Deputy Director III	\$282,995	Classified	B35	No
22 (tie)	Department of Transportation	Deputy Director III	\$282,995	Classified	B35	No
25	Cancer Prevention and Research Institute of Texas	Chief Executive Officer	\$282,277	Exempt	9	Yes
26 (tie)	Health and Human Services Commission	Deputy Director II	\$277,446	Classified	B34	No
26 (tie)	Health and Human Services Commission	Deputy Director II	\$277,446	Classified	B34	No
26 (tie)	Health and Human Services Commission	Deputy Director II	\$277,446	Classified	B34	No
29	Department of Information Resources	Executive Director	\$276,000	Exempt	9	Yes
30 (tie)	Health and Human Services Commission	Deputy Director II	\$272,042	Classified	B34	No
30 (tie)	Health and Human Services Commission	Deputy Director II	\$272,042	Classified	B34	No
30 (tie)	Health and Human Services Commission	Deputy Director II	\$272,042	Classified	B34	No
33	Department of Family and Protective Services	Commissioner	\$268,192 ^b	Exempt	8	Yes
34	Department of Transportation	Deputy Director III	\$267,582	Classified	B35	No
35	Department of Transportation	Deputy Director III	\$262,500	Classified	B35	No
36	Texas Lottery Commission	General Counsel V	\$262,313	Classified	B34	No

Rank	Agency	Job Title	Annual Base Salary	Employee Type	Salary Group	Executive Officer of Agency?
37	Health and Human Services Commission	Deputy Director II	\$260,741	Classified	B34	No
38	Texas Education Agency	Deputy Director II	\$259,087	Classified	B34	No
39 (tie)	Commission on Environmental Quality	Executive Director	\$257,858 ^b	Exempt	8	Yes
39 (tie)	Public Utility Commission of Texas	Executive Director	\$257,858 ^b	Exempt	7	Yes

^a This analysis is based on the annual base salary as of September 30, 2024, for the listed job titles and excluded: judicial compensation, higher education institutions and legislative agencies; elected officials, the Secretary of State, the Office of the State Prosecuting Attorney; the Teacher Retirement System, the Employees Retirement System, and the Permanent School Fund Corporation; Texas Treasury Safekeeping Trust Company; and self-directed, semi-independent agencies. This analysis also does not include the presiding officer or board members of the Board of Pardons and Paroles, the chairmen and commissioners of the Commission on Environmental Quality, the Public Utility Commission, the Water Development Board, and the Texas Workforce Commission.

^b This executive officer received a salary increase following the June 30, 2024, analysis. However, in some cases, their ranking in the top 40 list went down.

Sources: The Office of the Comptroller of Public Accounts' Uniform Statewide Payroll/Personnel System, Human Resource Information System, and Standardized Payroll/Personnel Reporting System.

Section 3

Executive Officer Pay and Fiscal Year 2025 NTE Rate

Figure 4 shows the executive officer pay (as of June 30, 2024, and September 30, 2024) and the Not-to-Exceed (NTE) rates for fiscal year 2025. The information is organized by General Appropriations Act article. In June 2024, 3 of the 66 executive officer positions were vacant.⁷ Of the remaining 63 executive officers, 30 had received a pay increase as of September 30, 2024.











Figure 4







Comparison of Executive Officer Salaries for June and September 2024

Agency Name	Executive Officer Title	Salary as of June 30th, 2024	Salary as of Sept. 30, 2024	Fiscal Year 2025 NTE Rate
Article I - General Government				
Bond Review Board	Executive Director	\$152,306	\$152,306	\$156,742
Cancer Prevention and Research Institute of Texas	Chief Executive Officer	\$282,277	\$282,277	\$282,277
Commission on State Emergency Communications	Executive Director	\$171,688	\$171,688	\$171,688
Commission on the Arts	Executive Director	\$134,775	↑ \$139,623	\$139,623
Department of Information Resources	Executive Director	\$276,000	\$276,000	\$276,000
Facilities Commission	Executive Director	\$199,204	↑ \$208,161	\$208,161
Historical Commission	Executive Director	\$168,270	↑ \$175,513	\$175,513
Library and Archives Commission	Director - Librarian	\$155,523	↑ \$162,848	\$162,848
Office of State-Federal Relations	Executive Director	\$171,688	\$171,688	\$149,240
Pension Review Board	Executive Director	\$149,240	\$149,240	\$149,240
Preservation Board	Executive Director	\$195,792	\$195,792	\$205,772
Public Finance Authority	Executive Director	\$215,000	↑ \$230,000	\$230,000

⁷ As of June 30, 2024, the Funeral Service Commission, the Office of Public Utility Counsel, and the Water Development Board executive officer positions were vacant.

Agency Name	Executive Officer Title	Salary as of June 30th, 2024	Salary as of Sept. 30, 2024	Fiscal Year 2025 NTE Rate
State Office of Risk Management	Executive Director	\$155,068	↑ \$159,574	\$159,574
Texas Emergency Services Retirement System	Executive Director	\$110,000	\$110,000	\$131,981
Texas Ethics Commission	Executive Director	\$145,850	↑ \$152,604	\$152,604
Veterans Commission	Executive Director	\$160,611	↑ \$170,098	\$170,098
Article II - Health and Human Services				
Department of Family and Protective Services	Commissioner	\$259,999	↑ \$268,192	\$268,192
Department of State Health Services	Commissioner	\$284,637	↑ \$298,869	\$271,083
Health and Human Services Commission	Executive Commissioner	\$317,754	↑ \$345,250	\$345,250
Article III - Education				
Higher Education Coordinating Board	Commissioner of Higher Education	\$325,000	\$325,000	\$325,000
School for the Blind and Visually Impaired	Superintendent	\$177,824	\$177,824	\$172,398
School for the Deaf	Superintendent	\$185,000	\$185,000	\$185,000
Texas Education Agency	Commissioner of Education	\$220,375	\$220,375	\$325,000
Article IV - Judiciary				
Office of Capital and Forensic Writs	Executive Director	\$185,000	\$185,000	\$185,000
Office of Court Administration, Texas Judicial Council	Administrative Director	\$230,535	↑ \$242,062	\$211,500
State Commission on Judicial Conduct	Executive Director	\$136,642	↑ \$145,284	\$145,284
State Law Library	Director	\$111,180	\$111,180	\$121,360
Article V - Public Safety and Criminal Justice				
Alcoholic Beverage Commission	Administrator	\$200,000	↑ \$230,000	\$203,743
Commission on Fire Protection	Executive Director	\$140,000	\$140,000	\$140,000
Commission on Jail Standards	Executive Director	\$127,119	\$127,119	\$127,619
Commission on Law Enforcement	Executive Director	\$163,428	\$163,428	\$163,428

Agency Name	Executive Officer Title	Salary as of June 30th, 2024	Salary as of Sept. 30, 2024	Fiscal Year 2025 NTE Rate
Department of Criminal Justice	Executive Director	\$287,657	 \$299,813	\$299,813
Department of Public Safety	Director	\$345,250	\$345,250	\$299,813
Juvenile Justice Department	Executive Director	\$227,263	 \$237,802	\$237,802
Military Department	Adjutant General	\$240,000	\$240,000	\$210,007
Article VI - Natural Resources				
Animal Health Commission	Executive Director	\$180,000	\$180,000	\$194,807
Commission on Environmental Quality	Executive Director	\$245,579	 \$257,858	\$257,858
Parks and Wildlife Department	Executive Director	\$236,953	\$236,953	\$299,813
Soil and Water Conservation Board	Executive Director	\$155,273	 \$160,262	\$160,262
Water Development Board	Executive Administrator	Not Applicable	\$219,284	\$219,284
Article VII - Business and Economic Development				
Department of Housing and Community Affairs	Executive Director	\$204,325	 \$216,351	\$216,351
Department of Motor Vehicles	Executive Director	\$222,500	 \$230,000	\$230,000
Department of Transportation	Executive Director	\$344,000	\$344,000	\$344,000
Texas Lottery Commission	Executive Director	\$225,584	\$225,584	\$225,584
Texas Workforce Commission	Executive Director	\$220,544	\$220,544	\$234,520
Article VIII - Regulatory				
Board of Chiropractic Examiners	Executive Director	\$104,775	 \$108,720	\$108,720
Board of Pharmacy	Executive Director	\$148,923	 \$156,336	\$156,336
Board of Plumbing Examiners	Executive Director	\$124,982	 \$129,377	\$129,377
Board of Professional Geoscientists	Executive Director	\$112,906	\$112,906	\$116,655
Board of Veterinary Medical Examiners ^a	Executive Director	\$113,412	\$113,412	\$120,740
Department of Insurance ^b	Commissioner of Insurance	\$225,732	 \$234,324	\$234,324

Agency Name	Executive Officer Title	Salary as of June 30th, 2024	Salary as of Sept. 30, 2024	Fiscal Year 2025 NTE Rate
Department of Insurance, Workers' Compensation ^b	Commissioner of Workers' Compensation	\$175,720	 \$182,328	\$182,328
Department of Licensing and Regulation	Executive Director	\$190,000	\$190,000	\$190,000
Executive Council of Physical and Occupational Therapy Examiners	Executive Director	\$112,779	 \$116,508	\$116,508
Funeral Service Commission	Executive Director	Not Applicable	\$107,948	\$107,948
Office of Injured Employee Counsel	Public Counsel	\$158,194	 \$165,339	\$165,339
Office of Public Insurance Counsel	Public Counsel	\$155,119	 \$160,262	\$160,262
Office of Public Utility Counsel	Public Counsel	Not Applicable	Not Applicable	\$165,000
Optometry Board	Executive Director	\$91,324	\$91,324	\$107,237
Public Utility Commission of Texas	Executive Director	\$245,579	 \$257,858	\$203,520
Racing Commission	Executive Director	\$139,851	\$139,851	\$142,335
Securities Board	Securities Commissioner	\$177,836	\$177,836	\$177,836
State Office of Administrative Hearings	Chief Administrative Law Judge	\$184,805	\$184,805	\$184,805
Texas Board of Nursing	Executive Director	\$171,547	\$171,547	\$171,547
Texas Medical Board	Executive Director	\$174,776	\$174,776	\$174,776
Texas State Board of Dental Examiners	Executive Director	\$134,651	 \$141,867	\$141,867

^a The Board of Veterinary Medical Examiners is currently administratively attached to the Department of Licensing and Regulation through September 2027.

^b The Department of Insurance has two Commissioners: the Commissioner of Insurance and the Commissioner of Workers' Compensation, which combined reflects the 66 executive officer positions reviewed.

Sources: The Comptroller of Public Accounts' Uniform Statewide Payroll/Personnel System, Human Resources Information System, Standardized Payroll/Personnel Reporting System, and the General Appropriations Act (88th Legislature).



Copies of this report have been distributed to the following:

Legislative Audit Committee

The Honorable Dan Patrick, Lieutenant Governor, Joint Chair

The Honorable Dade Phelan, 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

Legislative Budget Board

Mr. Jerry McGinty, Director



This document is not copyrighted. Readers may make additional copies of this report as needed. In addition, most State Auditor's Office reports may be downloaded from our website: <https://sao.texas.gov>.

In compliance with the Americans with Disabilities Act, this document may also be requested in alternative formats. To do so, contact our report request line at (512) 936-9500 (Voice), (512) 936-9400 (FAX), 1-800-RELAY-TX (TDD); or visit the Robert E. Johnson Building, 1501 North Congress Avenue, Suite 4.224, Austin, Texas 78701.

The State Auditor's Office is an equal opportunity employer and does not discriminate on the basis of race, color, religion, sex, national origin, age, or disability in employment or in the provision of services, programs, or activities.

To report waste, fraud, or abuse in state government, visit <https://sao.fraud.texas.gov>.