



The State Auditor's Office



Overview of Reports Released

January 2023 - December 2024

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



The State Auditor's Office Overview of Reports Released January 2023 - December 2024

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 74 audits and reviews with 158 ratings during the time period.

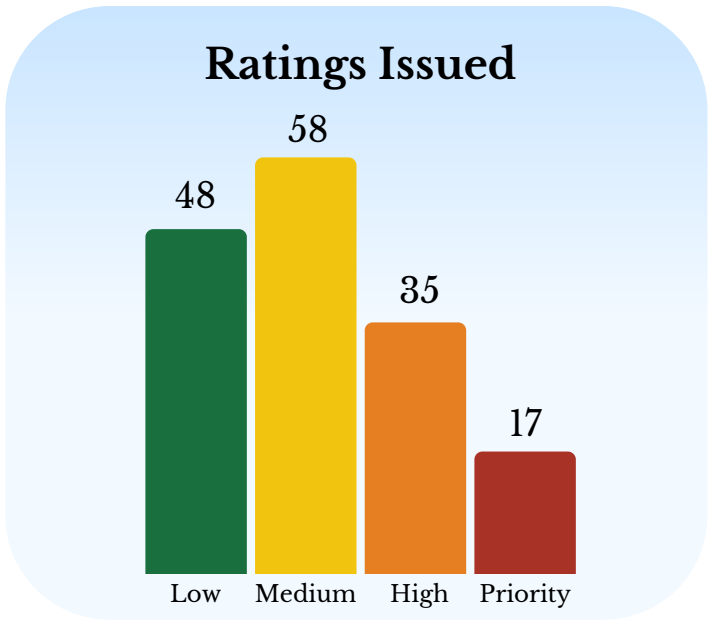
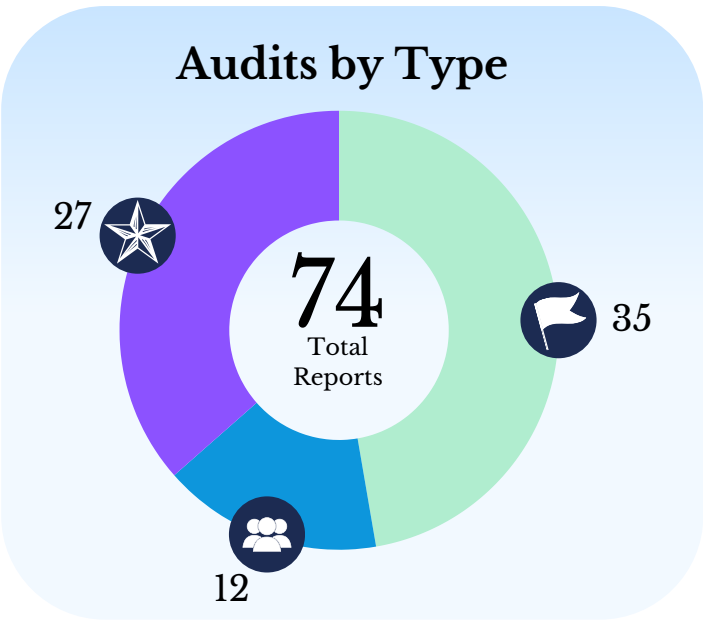
Each report number is hyperlinked to the full report on the State Auditor's Office website: sao.texas.gov.

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 **Legislatively Required Audits and Reports**
page 2




 **Other Audits and Reports**
page 6

 **Classification Audits and Reports**
page 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:

-  Main Phone Number | (512) 936-9500
-  State Auditor's Office Website | sao.texas.gov
-  Robert E. Johnson Building, 4th Floor, 1501 North Congress Ave., Austin, TX 78701



Legislatively Required Audits & Reports

This section lists audits and reports required by the Texas 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.

The level and number of issue ratings are reflected by the circles below.

i ● Low ● Medium ● High ● Priority

The ○ symbol indicates no issues were rated in that rating category.

Report Title	Reference	Report Number	Release Date	Report Ratings
An Audit Report on Certification of the Permanent School Fund’s Bond Guarantee Program for Fiscal Year 2022	Education Code, Sections 45.053 and 45.0531	23-016	1/31/2023	○ ○ ○ ○
A Report on the Self-reported Implementation of Sunset Advisory Commission Management Actions	Government Code, Section 325.012(d)	23-017	2/7/2023	○ ○ ○ ○
State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2022	Texas Government Code, Section 403.013(c), and Title 31, United States Code, Section 7502	23-555	2/28/2023	○ ○ ○ ○
A Report on Salary Supplements at Public Higher Education Institutions and State Agencies	Government Code, Section 659.0201	23-023	3/22/2023	○ ○ ○ ○
A Report on Contract Monitoring Assessment at Certain State Agencies	Government Code, Section 2261.258	23-028	5/24/2023	○ ○ ○ ○
An Audit Report on the Board of Architectural Examiners: A Self-directed, Semi-independent Agency	Government Code, Section 472.103	23-031	5/26/2023	● ● ○ ○
An Audit Report on the Board of Professional Engineers and Land Surveyors: A Self-directed, Semi independent Agency	Government Code, Section 472.103	23-037	7/19/2023	● ● ● ○ ○



Legislatively Required Audits & Reports

Continued



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● Low ● Medium ● High ● Priority

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Report Title	Reference	Report Number	Release Date	Report Ratings
An Audit Report on the Distribution of the National Research University Fund	Education Code, Section 62.146	23-039	8/28/2023	●●○○
An Actuarial Analysis of the Health and Human Services Commission's Fiscal Year 2024 Medicaid Managed Care Rates	Rider 5, page X-7, the General Appropriations Act (87th Legislature) Rider 5, page X-6, the General Appropriations Act (88th Legislature)	24-001	9/1/2023	○○○○
An Audit Report on the Implementation Status of Recommendations from a Prior Audit of the Health and Human Services Commission's Medicaid Managed Care Rate-setting Process	Rider 5, page X-6, the General Appropriations Act (88th Legislature)	24-003	10/24/2023	○○○○
An Audit Report on On-site Financial Audits of Selected Residential Foster Care Contractors	Government Code, Section 2155.1442	24-004	10/31/2023	○○●●●
A Report on the Audit of the Department of Housing and Community Affairs' Fiscal Year 2023 Financial Statements	Government Code, Section 2306.074	24-010	12/21/2023	○○○○
An Audit Report on Certification of the Permanent School Fund's Bond Guarantee Program for Fiscal Year 2023	Education Code, Sections 45.053 and 45.0531	24-011	1/30/2024	○○○○
State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2023	Texas Government Code, Section 403.013(c) Title 31, United States Code, Section 7502	24-555	2/28/2024	○○○○



Legislatively Required Audits & Reports

Continued



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● *Low*
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 ● *Priority*

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Report Title	Reference	Report Number	Release Date	Report Ratings
A Report on Contract Monitoring Assessment at Certain State Agencies	Texas Government Code, Section 2261.258	24-013	4/1/2024	○ ○ ○ ○
An Audit Report on Lamar State College Port Arthur's Compliance with Historically Underutilized Business and State Use Program Requirements	Texas Human Resources Code, Section 122.029 Texas Government Code, Section 2161.123 Article IX, Section 7.07, of the General Appropriations Act (87th Legislature)	24-016	6/7/2024	● ● ● ●
A Comprehensive Forensic Audit at the Texas Civil Commitment Office	Rider 7, Page X-7, General Appropriations Act (88th Legislature)	24-017	7/1/2024	● ● ● ● ○ ●
An Audit Report on Performance-based Contracts at the Department of Family and Protective Services	Texas Human Resources Code, Section 40.0583	24-018	7/8/2024	○ ● ● ○ ●
A Report on Agencies', Higher Education Institutions', and Community Colleges' Compliance with Public Funds Investment Act and Rider 5, General Appropriations Act, Reporting Requirements	Texas Government Code, Section 2256.005, and Rider 5, pages III-284 through III-285, General Appropriations Act (88th Legislature)	24-020	8/8/2024	○ ○ ○ ○
An Audit Report on the Board of Veterinary Medical Examiners	Senate Bill 713 (87th Legislature, Regular Session)	24-022	8/29/2024	● ● ● ● ● ○



Legislatively Required Audits & Reports

Continued



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● Low
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Report Title	Reference	Report Number	Release Date	Report Ratings
An Audit Report on the Library and Archives Commission's Compliance with Historically Underutilized Business and State Use Program Requirements	Texas Human Resources Code, Section 122.029; Texas Government Code, Section 2161.123; and Article IX, Section 7.07, of the General Appropriations Act (88th Legislature)	25-002	9/19/2024	● ● ○ ○
A Report on the Implementation of Sunset Advisory Commission Management Actions	Texas Government Code, Section 325.012(d)	25-003	10/2/2024	○ ○ ○ ○
An Audit Report on On-site Financial Audits of Selected Residential Foster Care Contractors	Texas Government Code, Section 2155.1442	25-005	10/31/2024	● ● ● ● ● ●
A Review of Competency Restoration Services for Inmates in County Jails	Senate Bill 1677 (88th Legislature, Regular Session)	25-007	11/26/2024	○ ○ ○ ○
An Audit Report on Refugio County's Disaster Recovery Loan	Texas Government Code, Section 418.064(c)	25-010	12/16/2024	○ ○ ○ ○
A Report on the Audit of the Fiscal Year 2024 Financial Statements of the Department of Housing and Community Affairs	Texas Government Code, Section 2306.074	25-011	12/16/2024	○ ○ ○ ○
A Comprehensive Forensic Audit of Medical Services for Inmates Provided by The University of Texas Medical Branch at Galveston	Rider 6, Page X-7, General Appropriations Act (88th Legislature)	25-012	12/30/2024	○ ● ● ● ●














Other Audits and Reports

This section lists audits and reports not required by the Texas Legislature. The audits and reports were either required by federal law or were selected by the State Auditor’s Office as part of a comprehensive risk assessment process. Each report number is hyperlinked to the full audit report on the State Auditor’s Office’s website; report ratings for each applicable performance audit are included as well.

The level and number of issue ratings are reflected by the circles below.

i ● Low ● Medium ● High ● Priority

The  symbol indicates no issues were rated in that rating category.

Report Title	Report Number	Release Date	Report Ratings
An Audit Report on Confidential Data Management at the Office of the Comptroller of Public Accounts	23-019	2/24/2023	● ● ● ●
State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2022	23-315	2/27/2023	   
An Audit Report on Motor Vehicle Crime Prevention at the Department of Motor Vehicles	23-020	3/1/2023	● ● ● ● 
An Audit Report on the Funeral Service Commission	23-022	3/16/2023	   ●
An Audit Report on Fleet Operations at the Health and Human Services Commission	23-021	3/16/2023	● ● ● ●
An Audit Report on Capital Projects at the Department of Criminal Justice	23-024	3/31/2023	● ● ●  
An Audit Report on the College Access Loan Program at the Higher Education Coordinating Board	23-025	4/14/2023	● ● ●  
An Audit Report on the Department of Criminal Justice’s and Board of Pardons and Paroles’ Processes for Addressing Parole Violations under the Electronic Monitoring Program	23-026	4/19/2023	● ● ● ●



Other Audits and Reports

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● *Low*
 ● *Medium*
 ● *High*
 ● *Priority*

The symbol indicates no issues were rated in that rating category.

Report Title	Report Number	Release Date	Report Ratings
An Audit Report on Healthcare Services at the Juvenile Justice Department	23-027	5/19/2023	● ●
An Audit Report on Contracting at the Department of Housing and Community Affairs	23-029	5/22/2023	 ● ●
An Audit Report on the Department of Criminal Justice’s Oversight Processes for the Management & Training Corporation Contracts for Pre-release Services	23-030	5/26/2023	● ●
A Report on the Audit of the Teacher Retirement System’s Fiscal Year 2022 Employer Pension and Other Post Employment Benefit Liability Schedules	23-032	6/9/2023	
An Audit Report on Contract Management at the Texas Civil Commitment Office	23-034	6/28/2023	● ● ● ●
An Audit of Confidential Data Management at the Health and Human Services Commission	23-033	6/28/2023	 ● ●
An Audit Report on Select Prevention and Early Intervention Programs at the Department of Family and Protective Services	23-035	7/11/2023	● ● ●
An Audit Report on Financial Processes at the Texas Ethics Commission	23-036	7/19/2023	● ● ●
An Audit Report on the Department of Information Resources’ Data Center Services Contracts	23-038	7/21/2023	● ●



Other Audits and Reports

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● *Low*
 ● *Medium*
 ● *High*
 ● *Priority*

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Report Title	Report Number	Release Date	Report Ratings
An Audit Report on Controlled Substances Management at Texas A&M University	23-040	8/31/2023	
An Audit Report on the Behavioral Health Executive Council	24-002	10/25/2023	
An Audit of Confidential Data Management at the Employees Retirement System	24-005	11/3/2023	
A Report on the Audit of the Teacher Retirement System's Fiscal Year 2023 Financial Statements	24-006	11/28/2023	
An Audit Report on Licensing and Enforcement at the Texas State Board of Dental Examiners	24-007	12/8/2023	
An Audit Report on the School for the Blind and Visually Impaired	24-009	12/19/2023	
A Report on the Audit of the Texas Permanent School Fund Corporation's Fiscal Year 2023 Financial Statements	24-008	1/5/2024	
A Report on State of Texas Compliance with Federal Requirements for the Student Financial Assistance Cluster for the Year Ended August 31, 2023	24-012	2/23/2024	
State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2023	24-318	2/27/2024	



Other Audits and Reports

| *Continued*

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● *Low*
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 ● *Priority*

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Report Title	Report Number	Release Date	Report Ratings
An Audit Report on the Guardianship Program at the Office of Court Administration	24-014	5/21/2024	● ● ● ●
A Report on the Audit of the Teacher Retirement System’s Fiscal Year 2023 Employer Pension and Other Post Employment Benefit Liability Schedules	24-015	6/10/2024	
An Audit Report on the Horse Industry Escrow Account at the Texas Racing Commission	24-019	7/18/2024	● ●
An Audit Report on Incentive Compensation at the Permanent School Fund Corporation, Teacher Retirement System, and Employees Retirement System	24-021	8/12/2024	● ●
An Audit Report on the Vehicle Fleet Management Program at the Office of the Comptroller of Public Accounts	25-001	9/5/2024	● ● ●
An Audit Report on Controlled Substances Management at The University of Texas at Tyler	25-004	10/8/2024	● ● ●
A Report on the Audit of the Fiscal Year 2024 Financial Statements of the Teacher Retirement System of Texas	25-006	11/25/2024	
An Audit Report on the Texas School Safety Center at Texas State University	25-008	12/6/2024	● ● ●
An Audit Report on Contract Management at The University of Texas at El Paso	25-009	12/10/2025	● ● ●



Classification

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

The level and number of issue ratings are reflected by the circles below.



● Low ● Medium ● High ● Priority

The ○ symbol indicates no issues were rated in that rating category.

Report Title	Report Number	Release Date	Report Ratings
A Classification Compliance Review Report on Property Management and Procurement Positions at Article VI Agencies	23-705	6/27/2023	○ ○ ○ ○
Texas Human Resources Management Statutes Inventory	24-303	10/27/2023	○ ○ ○ ○
A Classification Compliance Review Report on Property Management and Procurement Positions at Selected Article I and Article VIII Agencies	24-701	1/23/2024	○ ○ ○ ○
An Annual Report on Classified Employee Turnover for Fiscal Year 2023	24-702	1/31/2024	○ ○ ○ ○
A Summary Report on Full-time Equivalent State Employees for Fiscal Year 2023	24-703	2/27/2024	○ ○ ○ ○
A Biennial Report on the State's Position Classification Plan for the 2026-2027 Biennium	25-701	10/1/2024	○ ○ ○ ○
A Biennial Report on Executive Compensation at State Agencies	25-702	10/1/2024	○ ○ ○ ○
A Report on the State's Law Enforcement Salary Schedule (Salary Schedule C) for the 2026-2027 Biennium	25-703	11/1/2024	○ ○ ○ ○
A Supplemental Report on Executive Compensation at State Agencies	25-704	11/15/2024	○ ○ ○ ○
An Annual Report on Classified Employee Turnover for Fiscal Year 2024	25-705	12/6/2024	○ ○ ○ ○
A Summary Report on Full-time Equivalent State Employees for Fiscal Year 2024	25-706	12/13/2024	○ ○ ○ ○
A Supplemental Report on the State's Law Enforcement Salary Schedule (Salary Schedule C) for the 2026-2027 Biennium	25-707	12/16/2024	○ ○ ○ ○

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