

AUDIT HIGHLIGHTS



The State Auditor's Office

Audit Highlights

January 2019-December 2020

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First Assistant State Auditor

87th Legislature



The State Auditor's Office

Audit Highlights: January 2019 – December 2020

Overview

The State Auditor's Office developed *Audit Highlights* to quickly identify work that our office performed at state agencies, higher education institutions, and non-state entities since our last *Audit Highlights* report. This document includes reports released from January 2019 through December 2020.

Each report number listed is hyperlinked to the full report on the State Auditor's Office's website. Our online report search tool at <https://www.sao.texas.gov> may be used to locate reports issued prior to January 2019.

This document is organized in four sections:

Section 1 lists audit and review reports for agencies and higher education institutions grouped by General Appropriations Act article, followed by reports for self-directed, semi-independent agencies (SDSI) and non-state entities. Agencies and higher education institutions are listed in the order in which they appear in the General Appropriations Act.

Section 2 lists audit and review reports grouped by subject matter, including:

- | | | |
|--------------------------------------|---|----------------------------------|
| - Benefits Proportional Requirements | - Financial Statement Opinion | - Medicaid Managed Care |
| - Contracting | - Foster Care and Protective Services | - Performance Measures |
| - Cybersecurity | - Hurricane Harvey | - Regulatory |
| - External Audit Services | - Implementation of Prior Recommendations | - Statewide Single Audit |
| - Financial Processes | | - Texas Economic Development Act |

Section 3 lists audit and review reports that include priority-rated findings.

Section 4 lists reports issued by the State Auditor's Office's State Classification Team.

State Auditor's Office Contact Information

First Assistant State Auditor Lisa R. Collier, CPA, CFE, CIDA, and State Auditor's Office personnel are available as a resource to the Legislature on any of our reports.

For additional information regarding any report, please contact:



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



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Audit Highlights:

January 2019 – December 2020

Issue Ratings

Auditors use professional judgment to rate the audit findings identified in certain audit reports. For each report, the issue ratings are summarized in the report chapters/subchapters. Auditors determine the ratings based on the degree of risk or effect of the findings in relation to the audit objective(s).

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.

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.

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.

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.

Issue Ratings from Jan. 2019 through Dec. 2020





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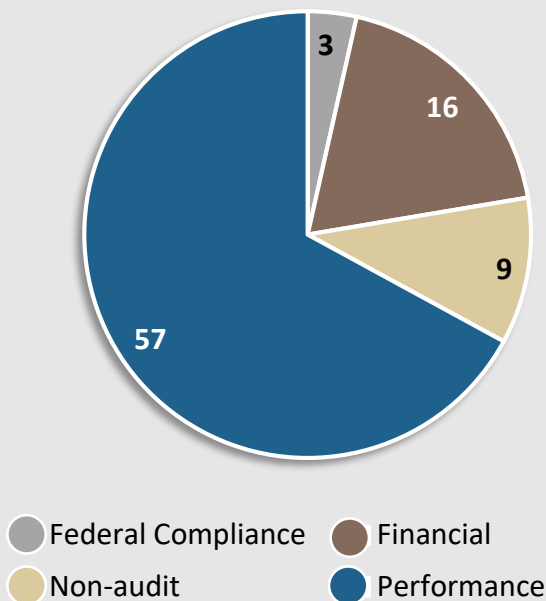
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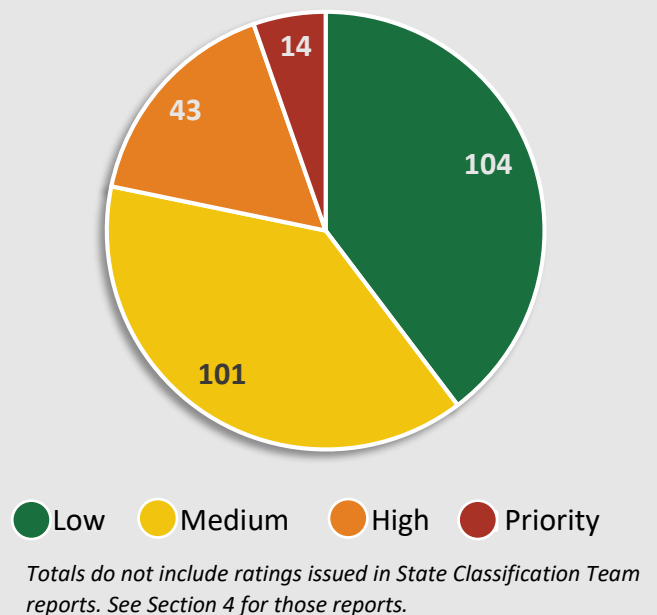
Section 1 lists audit and review reports by agency and higher education institution. Entities are included in the order in which they appear in the General Appropriations Act. In addition, the issue ratings for each applicable performance audit are included to indicate the rating categories identified for the report. Each report number is hyperlinked to the full report on the State Auditor's Office's (SAO) website.

The figures below show the 85 SAO audit and review reports released from January 2019 through December 2020 by GAA article, project type, and the related issue ratings. Because SAO audits may address more than one state entity, a report could be captured in multiple areas in the Reports by GAA Article figure below.

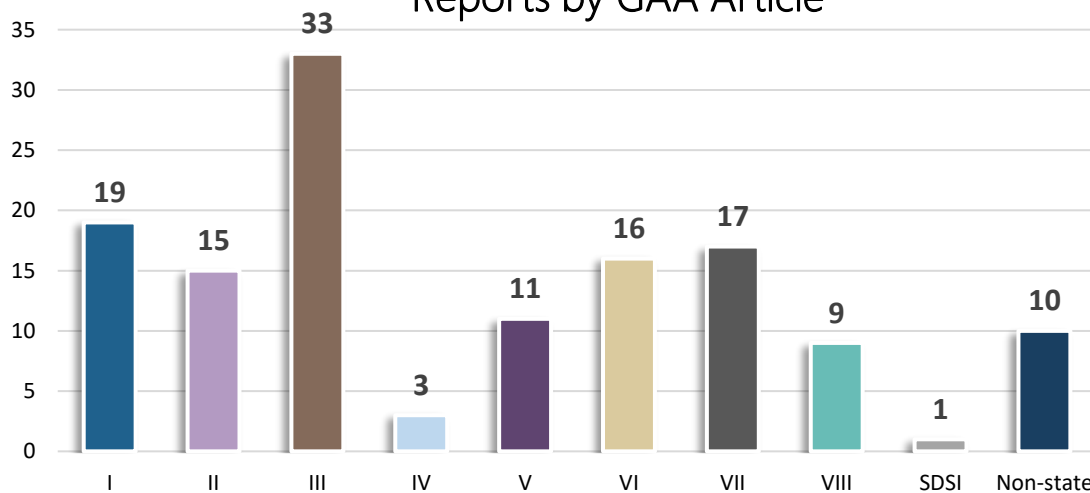
Reports by Type



Issue Ratings



Reports by GAA Article





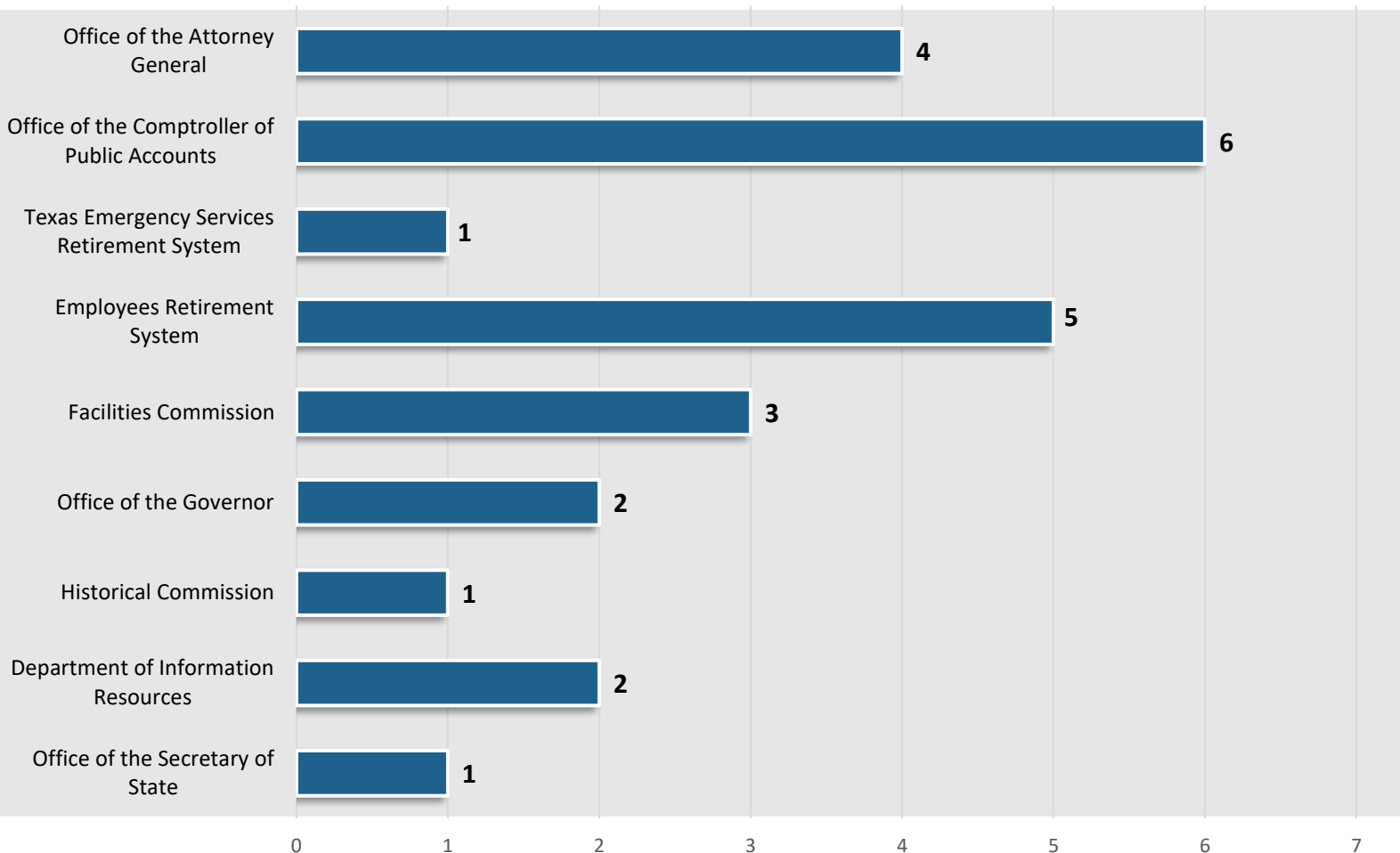
Audit Highlights


Section 1 - Audit and Review

Article I: General Government

The figure below shows the SAO's audit and review reports released from January 2019 through December 2020 that address agencies in Article I of the General Appropriations Act. As SAO audits may address more than one agency, a report could be captured in multiple areas in the figure below.

Reports by Article I Agency



 Indicates activities required or authorized by a specific statute or General Appropriations Act rider.

 Indicates a report required by legislation enacted by the 86th Legislature.








Audit Highlights


Section 1 - Audit and Review

Report Title	Report Number	Release Date	Report Ratings
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Office of the Attorney General

A Report on Contract Monitoring Assessment at Certain State Agencies  	20-028	04/15/2020	
State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2019	20-555	02/28/2020	
State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2019	20-317	02/28/2020	
A Report on the Implementation Status of Prior State Auditor's Office Recommendations 	19-027	02/06/2019	

Office of the Comptroller of Public Accounts















State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2019	20-555	02/28/2020	
An Audit Report on Selected Major Agreements Under the Texas Economic Development Act 	19-046	07/31/2019	   
An Audit Report on the Vendor Performance Tracking System at the Office of the Comptroller of Public Accounts and Its Use by the Texas Workforce Commission and the Parks and Wildlife Department	19-042	07/18/2019	   
State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2018	19-555	02/28/2019	
State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2018	19-315	02/28/2019	
A Report on the Implementation Status of Prior State Auditor's Office Recommendations 	19-027	02/06/2019	





Audit Highlights

Section 1 - Audit and Review







Report Title	Report Number	Release Date	Report Ratings
Texas Emergency Services Retirement System			
An Audit Report on Performance Measures at the Texas Emergency Services Retirement System 	20-001	10/04/2019	
Employees Retirement System			
An Audit Report on Incentive Compensation at the Permanent School Fund, General Land Office, Teacher Retirement System, and Employees Retirement System	20-040	08/24/2020	   
A Report on the Audit of the Employees Retirement System's Employer Pension and Other Post-employment Benefit Schedules for Fiscal Year 2019	20-034	06/16/2020	
A Report on the Audit of the Employees Retirement System's Fiscal Year 2019 Financial Statements	20-017	01/13/2020	
An Audit Report on Incentive Compensation at the Permanent School Fund, General Land Office, Teacher Retirement System, and Employees Retirement System	19-048	08/21/2019	   
A Report on the Audit of the Employees Retirement System's Fiscal Year 2018 Employer Pension and Other Post-employment Benefits Schedules	19-038	07/05/2019	
Facilities Commission			
An Audit Report on Deferred Maintenance Projects at the Texas Facilities Commission	20-042	08/31/2020	   
A Report on the Implementation Status of Prior State Auditor's Office Recommendations 	20-030	04/27/2020	





Audit Highlights

Section 1 - Audit and Review

Report Title	Report Number	Release Date	Report Ratings
Facilities Commission (continued)			
A Report on Contract Monitoring Assessment at Certain State Agencies  	20-028	04/15/2020	
Office of the Governor			
State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2019	20-555	02/28/2020	
State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2019	20-317	02/28/2020	
Historical Commission			
An Audit Report on Selected Contracts at the Historical Commission	19-023	01/22/2019	
Department of Information Resources			
An Audit Report on Financial Processes at the Department of Information Resources	20-029	04/23/2020	
A Report on Contract Monitoring Assessment at Certain State Agencies  	20-028	04/15/2020	
Office of the Secretary of State			
An Audit Report on Financial Processes at the Office of the Secretary of State	19-020	01/11/2019	





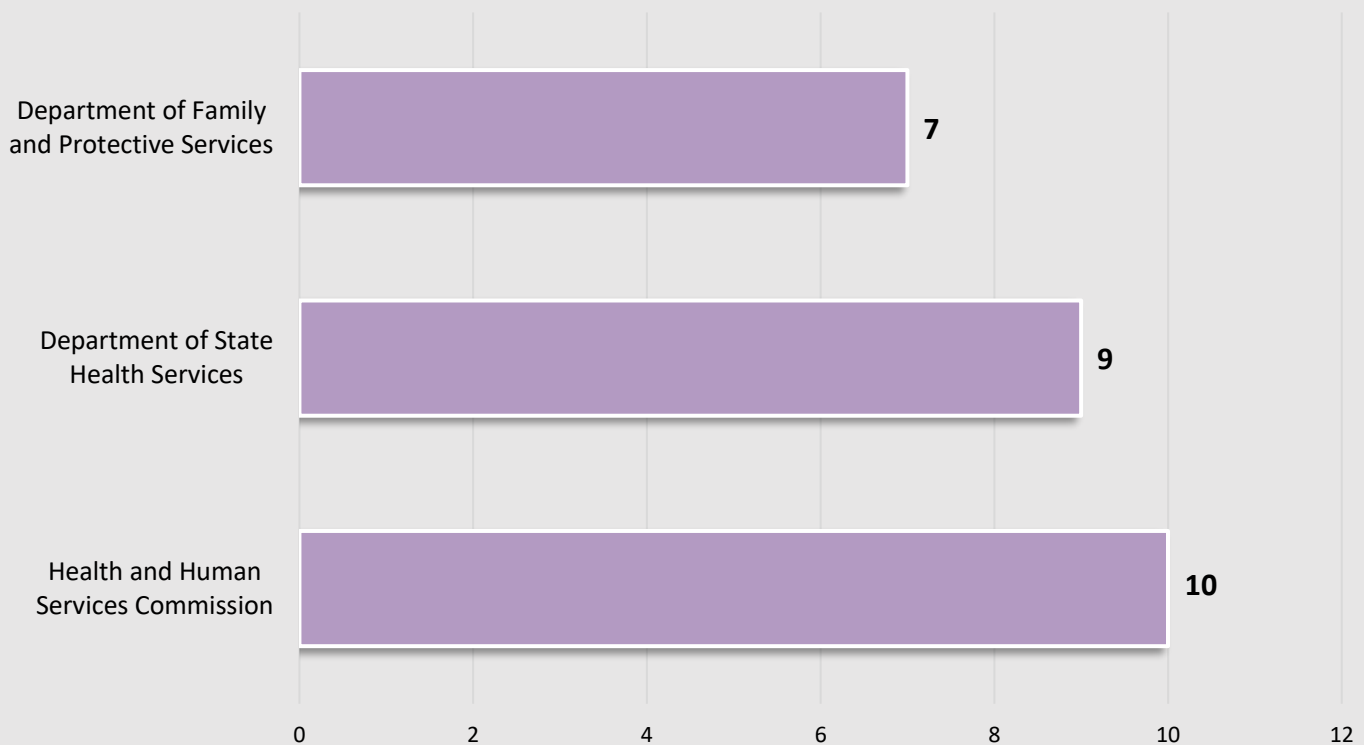
Audit Highlights

Section 1 - Audit and Review

Article II: Health and Human Services

The figure below shows the SAO's audit and review reports released from January 2019 through December 2020 that address agencies in Article II of the General Appropriations Act. As SAO audits may address more than one agency, a report could be captured in multiple areas in the figure below.

Reports by Article II Agency



Indicates activities required or authorized by a specific statute or General Appropriations Act rider.



Indicates a report required by legislation enacted by the 86th Legislature.









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Section 1 - Audit and Review

Report Title	Report Number	Release Date	Report Ratings
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Department of Family and Protective Services

A Report on Contract Monitoring Assessment at Certain State Agencies 	20-028	04/15/2020	
State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2019	20-555	02/28/2020	
State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2019	20-317	02/28/2020	
An Audit Report on On-site Financial Audits of Selected Residential Foster Care Contractors 	20-007	10/30/2019	
An Audit Report on Child Care Services for Children in Protective Services at the Texas Workforce Commission and the Department of Family and Protective Services	20-005	10/15/2019	
State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2018	19-555	02/28/2019	
State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2018	19-315	02/28/2019	

Department of State Health Services

A Report on the Implementation Status of Prior State Auditor's Office Recommendations 	20-030	04/27/2020	
A Report on Contract Monitoring Assessment at Certain State Agencies 	20-028	04/15/2020	
State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2019	20-555	02/28/2020	





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Section 1 - Audit and Review

Report Title	Report Number	Release Date	Report Ratings
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Department of State Health Services (continued)

State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2019	20-317	02/28/2020	
An Audit Report on Manufactured Foods Program Inspection Processes at the Department of State Health Services	20-021	01/17/2020	● ● ● ●
A Report on Analysis of Quality Assurance Team Projects 	20-010	11/22/2019	
State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2018	19-555	02/28/2019	
State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2018	19-315	02/28/2019	
A Report on the Implementation Status of Prior State Auditor's Office Recommendations 	19-027	02/06/2019	

Health and Human Services Commission

A Report on Contract Monitoring Assessment at Certain State Agencies  	20-028	04/15/2020	
A Report on Health and Human Services Commission Contracts	20-026	03/23/2020	
State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2019	20-555	02/28/2020	
State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2019	20-317	02/28/2020	
A Report on Analysis of Quality Assurance Team Projects 	20-010	11/22/2019	
An Audit Report on the Health and Human Services Commission's Use of Remedies in Managed Care Contracts	20-008	11/01/2019	● ● ● ●





Audit Highlights

Section 1 - Audit and Review

Report Title	Report Number	Release Date	Report Ratings
Health and Human Services Commission (continued)			
State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2018	19-555	02/28/2019	
State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2018	19-315	02/28/2019	
An Audit Report on the Health and Human Services Commission's System of Contract Operation and Reporting	19-028	02/05/2019	<div><div></div><div></div><div></div><div></div></div>
An Audit Report on Medicaid Managed Care Contract Processes at the Health and Human Services Commission	19-025	01/29/2019	<div><div></div><div></div><div></div><div></div></div>





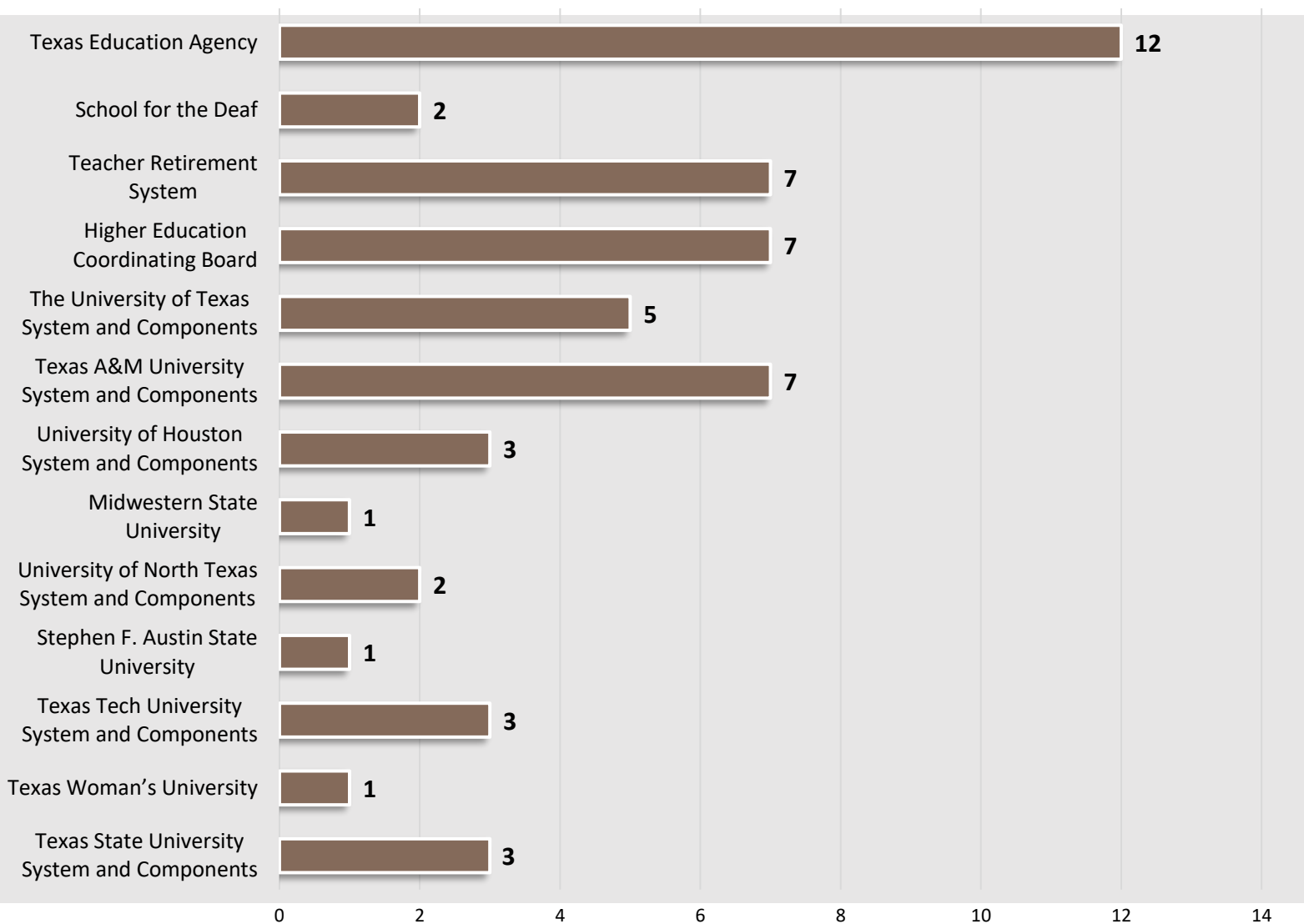
Audit Highlights


Section 1 - Audit and Review

Article III: Education

The figure below shows the SAO's audit and review reports released from January 2019 through December 2020 that address agencies and higher education institutions in Article III of the General Appropriations Act. As SAO audits may address more than one entity, a report could be captured in multiple areas in the figure below.

Reports by Article III Agency and Institution



 Indicates activities required or authorized by a specific statute or General Appropriations Act rider.





 Indicates a report required by legislation enacted by the 86th Legislature.





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Section 1 - Audit and Review

Report Title	Report Number	Release Date	Report Ratings
Texas Education Agency			
A Report on the Audit of the Permanent School Fund's Fiscal Year 2020 Financial Statements	21-006	12/23/2020	
An Audit Report on Incentive Compensation at the Permanent School Fund, General Land Office, Teacher Retirement System, and Employees Retirement System	20-040	08/24/2020	<div><div></div><div></div><div></div><div></div></div>
A Report on Contract Monitoring Assessment at Certain State Agencies  	20-028	04/15/2020	
State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2019	20-555	02/28/2020	
State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2019	20-317	02/28/2020	
An Audit Report on Certification of the Permanent School Fund's Bond Guarantee Program for Fiscal Year 2019 	20-022	01/24/2020	
A Report on the Audit of the Permanent School Fund's Fiscal Year 2019 Financial Statements	20-018	12/31/2019	
An Audit Report on Incentive Compensation at the Permanent School Fund, General Land Office, Teacher Retirement System, and Employees Retirement System	19-048	08/21/2019	<div><div></div><div></div><div></div><div></div></div>
State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2018	19-555	02/28/2019	
State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2018	19-315	02/28/2019	
An Audit Report on Certification of the Permanent School Fund's Bond Guarantee Program for Fiscal Year 2018 	19-026	01/31/2019	





Audit Highlights

Section 1 - Audit and Review

Report Title	Report Number	Release Date	Report Ratings
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Texas Education Agency (continued)

A Report on the Audit of the Permanent School Fund's Fiscal Year 2018 Financial Statements [19-021](#) 01/18/2019

School for the Deaf

An Audit Report on Cybersecurity at the School for the Deaf [19-031](#) 02/26/2019

A Report on the Implementation Status of Prior State Auditor's Office Recommendations [19-027](#) 02/06/2019

Teacher Retirement System

A Report on the Audit of the Teacher Retirement System's Fiscal Year 2020 Financial Statements [21-003](#) 11/30/2020

An Audit Report on Incentive Compensation at the Permanent School Fund, General Land Office, Teacher Retirement System, and Employees Retirement System [20-040](#) 08/24/2020

A Report on the Audit of the Teacher Retirement System's Fiscal Year 2019 Employer Pension and Other Post Employment Benefit Liability Allocation Schedules [20-033](#) 06/12/2020

A Report on Contract Monitoring Assessment at Certain State Agencies [20-028](#) 04/15/2020

A Report on the Audit of the Teacher Retirement System's Fiscal Year 2019 Financial Statements [20-011](#) 12/09/2019



An Audit Report on Incentive Compensation at the Permanent School Fund, General Land Office, Teacher Retirement System, and Employees Retirement System [19-048](#) 08/21/2019





Audit Highlights

Section 1 - Audit and Review





Report Title	Report Number	Release Date	Report Ratings
Teacher Retirement System (continued)			
A Report on the Audit of the Teacher Retirement System's Fiscal Year 2018 Employer Pension and Other Post-employment Benefits Liability Allocation Schedules	19-035	06/12/2019	
Higher Education Coordinating Board			
An Audit Report on Financial Management Processes at the Higher Education Coordinating Board	20-035	06/29/2020	● ● ● ●
A Report on Contract Monitoring Assessment at Certain State Agencies 	20-028	04/15/2020	
State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2019	20-555	02/28/2020	
State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2019	20-317	02/28/2020	
An Audit Report on Performance Measures at the Higher Education Coordinating Board 	19-047	08/09/2019	
State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2018	19-555	02/28/2019	
State of Texas Federal Portion of the Statewide Single Audit Report for the Fiscal Year Ended August 31, 2018	19-315	02/28/2019	





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Section 1 - Audit and Review



Report Title	Report Number	Release Date	Report Ratings
<h3>The University of Texas System</h3>			
A Report on Contract Monitoring Assessment at Certain State Agencies 	20-028	04/15/2020	
An Audit Report on Selected Contracts at The University of Texas System	19-032	02/26/2019	
<h3>The University of Texas at Austin</h3>			
A Report on Contract Monitoring Assessment at Certain State Agencies 	20-028	04/15/2020	
State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2018	19-555	02/28/2019	
A Report on State of Texas Compliance with Federal Requirements for the Research and Development Cluster for the Fiscal Year Ended August 31, 2018	19-030	02/22/2019	
<h3>Texas A&M University System</h3>			
A Report on Contract Monitoring Assessment at Certain State Agencies 	20-028	04/15/2020	
State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2018	19-555	02/28/2019	
<h3>Texas A&M University</h3>			
A Report on State of Texas Compliance with Federal Requirements for the Research and Development Cluster for the Fiscal Year Ended August 31, 2018	19-030	02/22/2019	





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Section 1 - Audit and Review


























Report Title	Report Number	Release Date	Report Ratings
Tarleton State University			
An Audit Report on Financial Management Processes at the Higher Education Coordinating Board	20-035	06/29/2020	<div><div></div><div></div><div></div><div></div></div>
Texas A&M University – Kingsville			
Audit Report on Selected State Entities' Compliance with Benefits Proportional Requirements 	20-015	12/17/2019	<div><div></div><div></div><div></div><div></div></div>
University of Houston			
A Report on Contract Monitoring Assessment at Certain State Agencies  	20-028	04/15/2020	
An Audit Report on Contracting at the University of Houston	20-020	01/15/2020	<div><div></div><div></div><div></div><div></div></div>
University of Houston - Downtown			
An Audit Report on Financial Management Processes at the Higher Education Coordinating Board	20-035	06/29/2020	<div><div></div><div></div><div></div><div></div></div>
Midwestern State University			
An Audit Report on Financial Processes at Midwestern State University	20-025	03/10/2020	<div><div></div><div></div><div></div><div></div></div>
University of North Texas			
A Report on Contract Monitoring Assessment at Certain State Agencies  	20-028	04/15/2020	





Audit Highlights

Section 1 - Audit and Review

Report Title	Report Number	Release Date	Report Ratings
University of North Texas at Dallas			
An Audit Report on Selected State Entities' Compliance with Benefits Proportional Requirements 	20-039	08/21/2020	   
Stephen F. Austin State University			
An Audit Report on Selected State Entities' Compliance with Benefits Proportional Requirements 	20-015	12/17/2019	   
Texas Tech University System			
An Audit Report on Contracting at the Texas Tech University System	19-041	07/15/2019	   
Texas Tech University			
A Report on Contract Monitoring Assessment at Certain State Agencies  	20-028	04/15/2020	
Texas Woman's University			
An Audit Report on Financial Processes at Texas Woman's University	20-023	01/29/2020	   
Texas State University System			
An Audit Report on Contracting Processes at the Texas State University System	20-037	07/30/2020	   
A Report on Contract Monitoring Assessment at Certain State Agencies  	20-028	04/15/2020	





Audit Highlights

Section 1 - Audit and Review

Report Title	Report Number	Release Date	Report Ratings
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Texas State University

An Audit Report on Texas State University's Compliance with Historically Underutilized Business and State Use Program Requirements 

[20-003](#)

10/07/2019



The University of Texas Southwestern Medical Center

State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2018

[19-555](#)



02/28/2019

A Report on State of Texas Compliance with Federal Requirements for the Research and Development Cluster for the Fiscal Year Ended August 31, 2018

[19-030](#)

02/22/2019

The University of Texas Medical Branch at Galveston

An Audit Report on Correctional Managed Health Care at the University of Texas Medical Branch at Galveston and Texas Tech University Health Sciences Center  

[21-004](#)

12/08/2020



State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2018

[19-555](#)

02/28/2019

A Report on State of Texas Compliance with Federal Requirements for the Research and Development Cluster for the Fiscal Year Ended August 31, 2018

[19-030](#)




02/22/2019





Audit Highlights

Section 1 - Audit and Review

Report Title	Report Number	Release Date	Report Ratings
The University of Texas Health Science Center at Houston			
State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2018	19-555	02/28/2019	
A Report on State of Texas Compliance with Federal Requirements for the Research and Development Cluster for the Fiscal Year Ended August 31, 2018	19-030	02/22/2019	
The University of Texas Health Science Center at San Antonio			
A Report on State of Texas Compliance with Federal Requirements for the Research and Development Cluster for the Fiscal Year Ended August 31, 2018	19-030	02/22/2019	
The University of Texas M. D. Anderson Cancer Center			
A Report on Contract Monitoring Assessment at Certain State Agencies  	20-028	04/15/2020	
State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2018	19-555	02/28/2019	
A Report on State of Texas Compliance with Federal Requirements for the Research and Development Cluster for the Fiscal Year Ended August 31, 2018	19-030	02/22/2019	
University of North Texas Health Science Center at Fort Worth			
An Audit Report on Selected State Entities' Compliance with Benefits Proportional Requirements 	20-039	08/21/2020	   





Audit Highlights

Section 1 - Audit and Review

Report Title	Report Number	Release Date	Report Ratings
Texas Tech University Health Sciences Center			
An Audit Report on Correctional Managed Health Care at the University of Texas Medical Branch at Galveston and Texas Tech University Health Sciences Center  	21-004	12/08/2020	   
Texas A&M AgriLife Research			
A Report on State of Texas Compliance with Federal Requirements for the Research and Development Cluster for the Fiscal Year Ended August 31, 2018	19-030	02/22/2019	
Texas A&M Engineering Extension Service			
An Audit Report on the Texas A&M Engineering Extension Service	20-013	12/16/2019	   
Texas Division of Emergency Management			
An Audit Report on Public Assistance Disaster Grants Related to Hurricane Harvey	20-019	12/30/2019	   





Audit Highlights

Section 1 - Audit and Review

Article IV: The Judiciary

The figure below shows the SAO's audit and review reports released from January 2019 through December 2020 that address agencies in Article IV of the General Appropriations Act.

Reports by Article IV Agency

Office of Court
Administration

3



Indicates activities required or authorized by a specific statute or General Appropriations Act rider.



Indicates a report required by legislation enacted by the 86th Legislature.





Audit Highlights

Section 1 - Audit and Review

Report Title	Report Number	Release Date	Report Ratings
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Office of Court Administration

A Supplemental Report on Survey Results for an Audit of Investigation and Prosecution Processes for Reported Sexual Assaults in Texas



[21-303](#)

10/30/2020

An Audit Report on Investigation and Prosecution Processes for Reported Sexual Assaults in Texas



[21-002](#)

10/30/2020

A Report on the State Auditor's Office's Methodology for Examining the Investigation and Prosecution Processes for Reported Sexual Assaults in Texas



[20-014](#)

12/16/2019





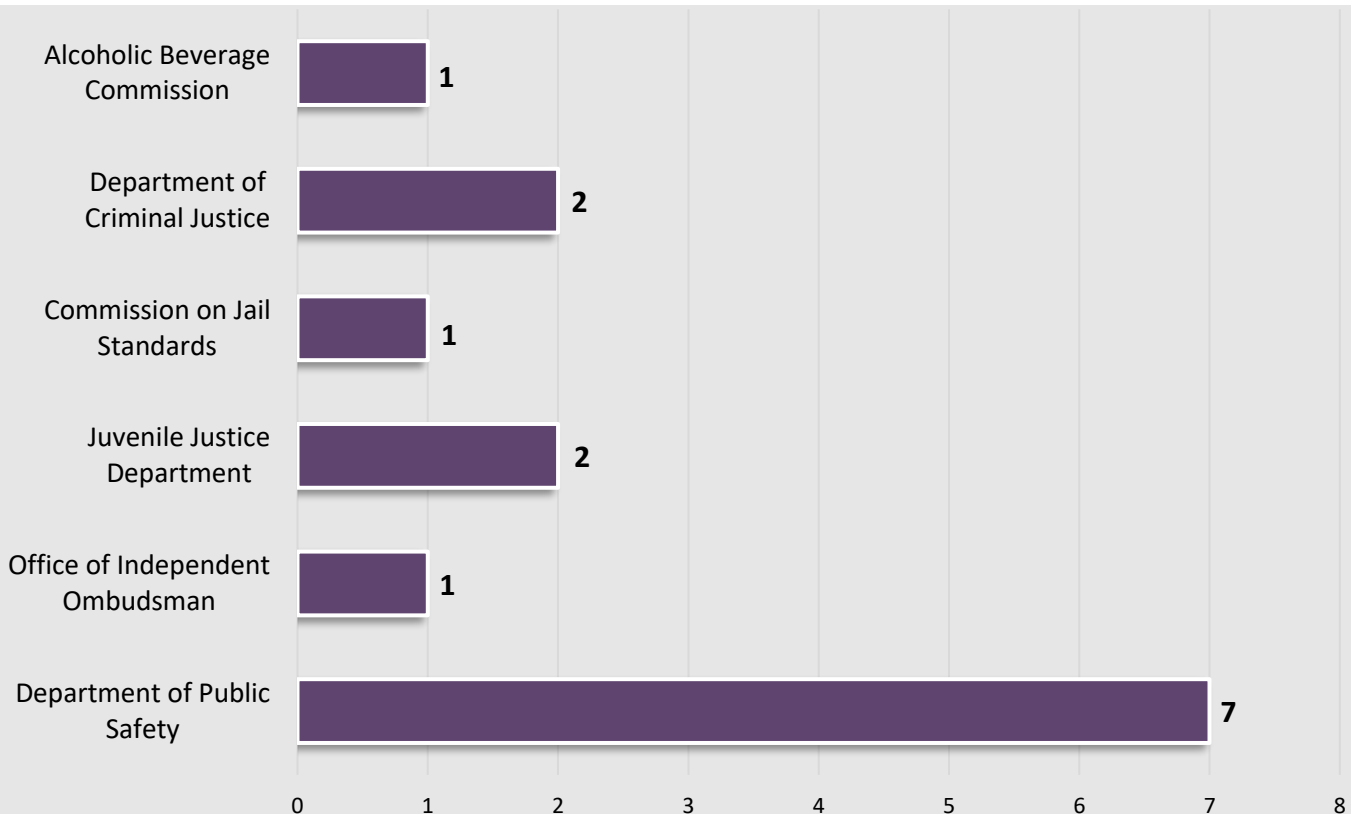
Audit Highlights


Section 1 - Audit and Review

Article V: Public Safety and Criminal Justice

The figure below shows the SAO's audit and review reports released from January 2019 through December 2020 that address agencies in Article V of the General Appropriations Act. As SAO audits may address more than one agency, a report could be captured in multiple areas in the figure below.

Reports by Article V Agency



 Indicates activities required or authorized by a specific statute or General Appropriations Act rider.
























 Indicates a report required by legislation enacted by the 86th Legislature.





Audit Highlights

Section 1 - Audit and Review

Report Title	Report Number	Release Date	Report Ratings
Alcoholic Beverage Commission			
A Report on the Implementation Status of Prior State Auditor's Office Recommendations 	20-030	04/27/2020	
Department of Criminal Justice			
A Report on Contract Monitoring Assessment at Certain State Agencies  	20-028	04/15/2020	
An Audit Report on Diversion Program Grants at the Texas Department of Criminal Justice	19-040	07/15/2019	   
Commission on Jail Standards			
An Audit Report on Inspections and Enforcement at the Commission on Jail Standards	19-037	06/12/2019	   
Juvenile Justice Department			
An Audit Report on Complaint, Grievance, and Allegation Processing at the Juvenile Justice Department	21-001	09/11/2020	   
An Audit Report on Contracting at the Juvenile Justice Department	19-043	07/25/2019	   
Office of the Independent Ombudsman			
An Audit Report on Complaint, Grievance, and Allegation Processing at the Juvenile Justice Department	21-001	09/11/2020	   





Audit Highlights

Section 1 - Audit and Review

Report Title	Report Number	Release Date	Report Ratings
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Department of Public Safety

A Supplemental Report on Survey Results for an Audit of Investigation and Prosecution Processes for Reported Sexual Assaults in Texas



[21-303](#)

10/30/2020

An Audit Report on Investigation and Prosecution Processes for Reported Sexual Assaults in Texas



[21-002](#)

10/30/2020

A Report on the Implementation Status of Prior State Auditor's Office Recommendations



[20-030](#)

04/27/2020

A Report on Contract Monitoring Assessment at Certain State Agencies



[20-028](#)

04/15/2020

State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2019

[20-555](#)

02/28/2020

State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2019

[20-317](#)

02/28/2020

A Report on the State Auditor's Office's Methodology for Examining the Investigation and Prosecution Processes for Reported Sexual Assaults in Texas



[20-014](#)

12/16/2019





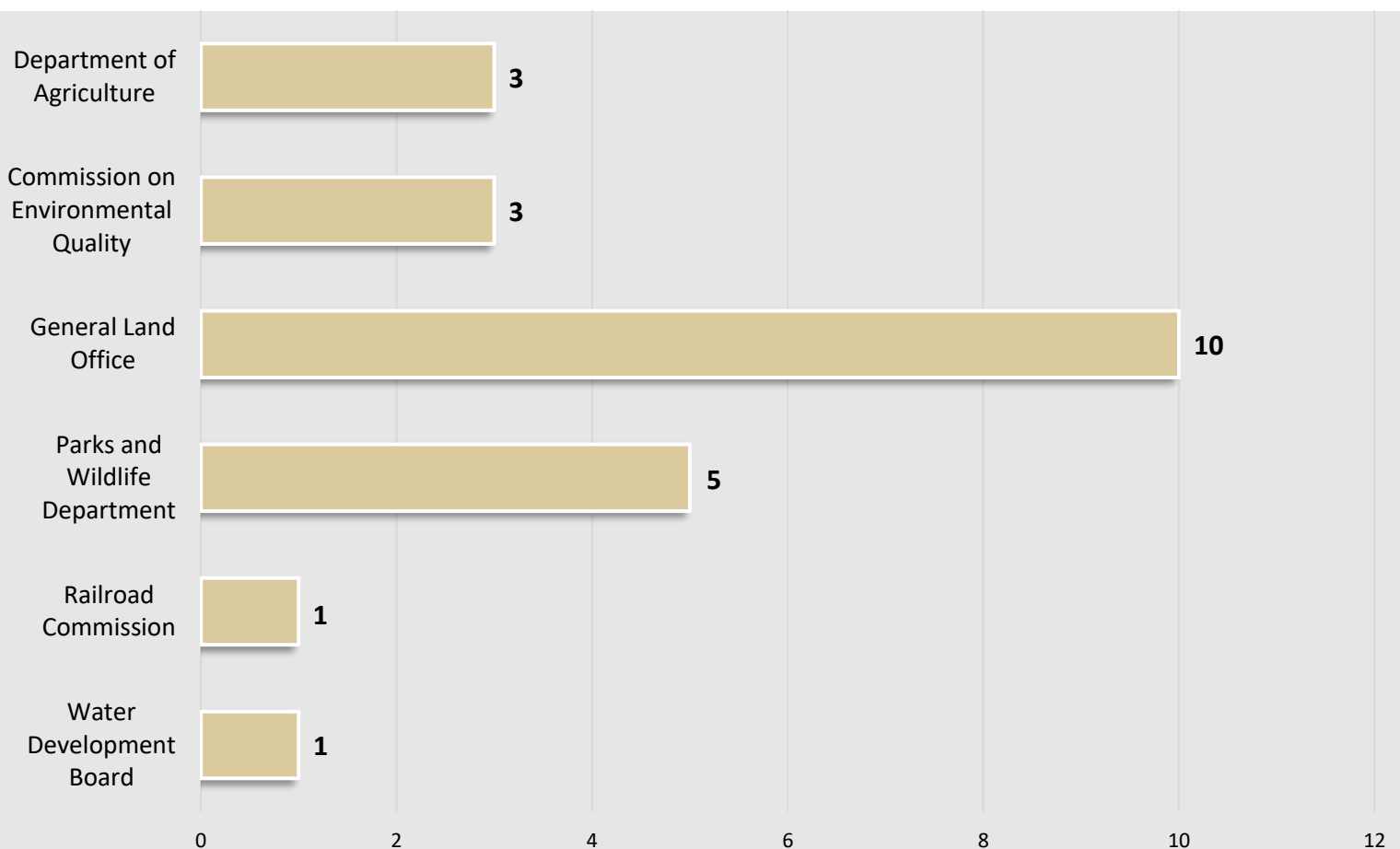
Audit Highlights


Section 1 - Audit and Review

Article VI: Natural Resources

The figure below shows the SAO's audit and review reports released from January 2019 through December 2020 that address agencies in Article VI of the General Appropriations Act. As SAO audits may address more than one agency, a report could be captured in multiple areas in the figure below.

Reports by Article VI Agency



 Indicates activities required or authorized by a specific statute or General Appropriations Act rider.

 Indicates a report required by legislation enacted by the 86th Legislature.






Audit Highlights







Section 1 - Audit and Review

Report Title	Report Number	Release Date	Report Ratings
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Department of Agriculture

A Report on the Implementation Status of Prior State Auditor's Office Recommendations 	20-030	04/27/2020	
State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2019	20-555	02/28/2020	
State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2019	20-317	02/28/2020	

Commission on Environmental Quality

An Audit Report on the Dam Safety Program at the Commission on Environmental Quality	20-036	07/13/2020	   
A Report on Contract Monitoring Assessment at Certain State Agencies  	20-028	04/15/2020	
State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2018	19-555	02/28/2019	

General Land Office and Veterans' Land Board





A Report on the Audit of the Permanent School Fund's Fiscal Year 2020 Financial Statements	21-006	12/23/2020	
An Audit Report on Incentive Compensation at the Permanent School Fund, General Land Office, Teacher Retirement System, and Employees Retirement System	20-040	08/24/2020	   
A Report on Contract Monitoring Assessment at Certain State Agencies  	20-028	04/15/2020	





Audit Highlights

Section 1 - Audit and Review


Report Title	Report Number	Release Date	Report Ratings
General Land Office and Veterans' Land Board (continued)			
A Report on the Audit of the Permanent School Fund's Fiscal Year 2019 Financial Statements	20-018	12/31/2019	
An Audit Report on Hurricane Harvey Disaster Recovery Funds Administered by the General Land Office	20-006	10/25/2019	<div><div></div><div></div><div></div><div></div></div>
An Audit Report on Incentive Compensation at the Permanent School Fund, General Land Office, Teacher Retirement System, and Employees Retirement System	19-048	08/21/2019	<div><div></div><div></div><div></div><div></div></div>
State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2018	19-555	02/28/2019	
State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2018	19-315	02/28/2019	
A Report on the Implementation Status of Prior State Auditor's Office Recommendations 	19-027	02/06/2019	
A Report on the Audit of the Permanent School Fund's Fiscal Year 2018 Financial Statements	19-021	01/18/2019	
Parks and Wildlife Department			
A Report on the Implementation Status of Prior State Auditor's Office Recommendations 	20-030	04/27/2020	
A Report on Contract Monitoring Assessment at Certain State Agencies  	20-028	04/15/2020	
State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2019	20-555	02/28/2020	





Audit Highlights

Section 1 - Audit and Review

Report Title	Report Number	Release Date	Report Ratings
Parks and Wildlife Department (continued)			
State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2019	20-317	02/28/2020	
An Audit Report on the Vendor Performance Tracking System at the Office of the Comptroller of Public Accounts and Its Use by the Texas Workforce Commission and the Parks and Wildlife Department	19-042	07/18/2019	<div><div></div><div></div><div></div><div></div></div>
Railroad Commission			
An Audit Report on Financial Management at the Railroad Commission	19-045	07/26/2019	<div><div></div><div></div><div></div><div></div></div>
Water Development Board			
A Report on the Implementation Status of Prior State Auditor's Office Recommendations 	19-027	02/06/2019	





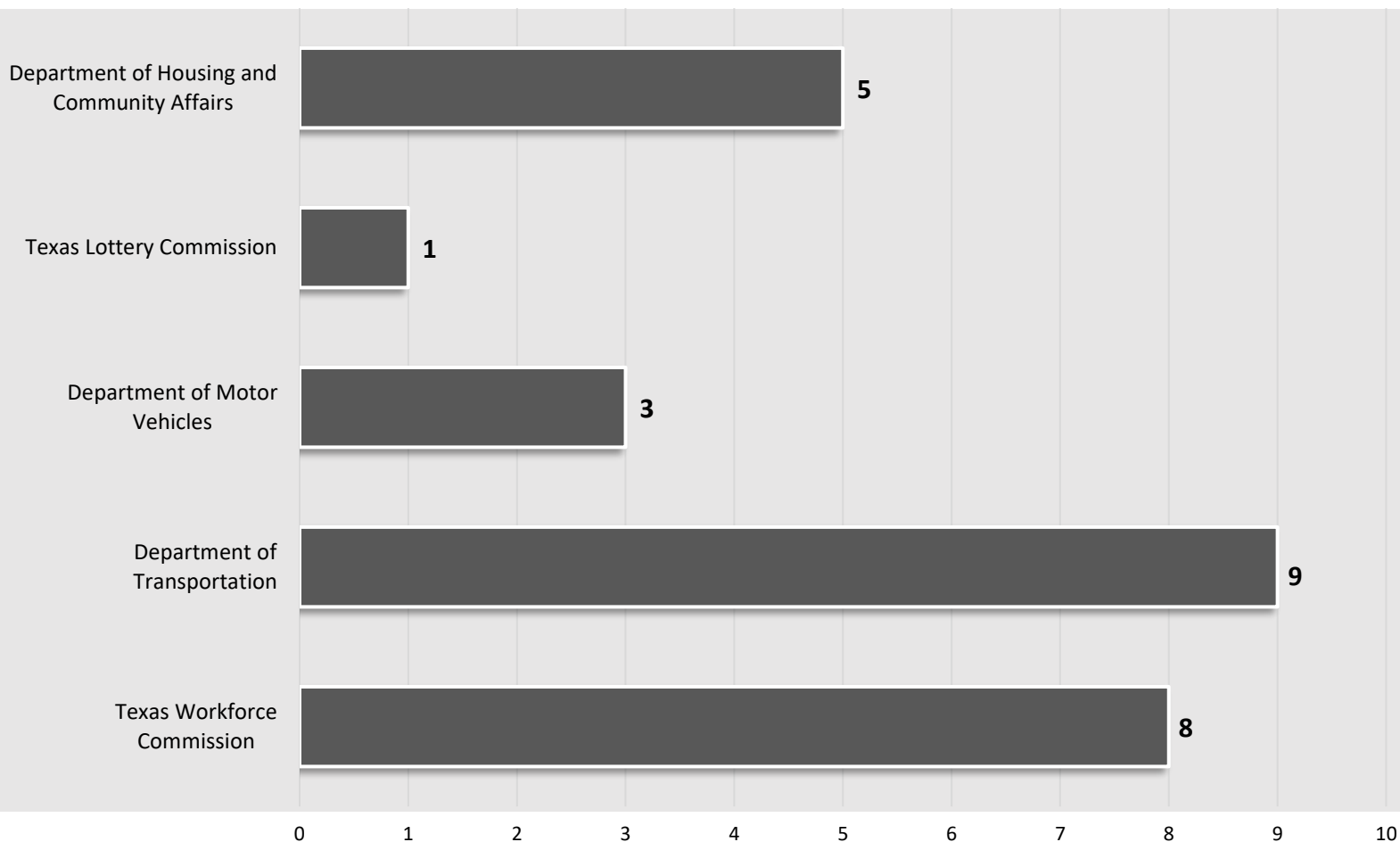
Audit Highlights


Section 1 - Audit and Review

Article VII: Business and Economic Development

The figure below shows the SAO's audit and review reports released from January 2019 through December 2020 that address agencies in Article VII of the General Appropriations Act. As SAO audits may address more than one agency, a report could be captured in multiple areas in the figure below.

Reports by Article VII Agency



 Indicates activities required or authorized by a specific statute or General Appropriations Act rider.

 Indicates a report required by legislation enacted by the 86th Legislature.





Audit Highlights

Section 1 - Audit and Review















Report Title	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 2020 Financial Statements	21-005	12/31/2020	
State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2019	20-555	02/28/2020	
State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2019	20-317	02/28/2020	
A Report on the Audit of the Department of Housing and Community Affairs' Fiscal Year 2019 Financial Statements	20-016	12/31/2019	
An Audit Report on Regulatory Activities at the Manufactured Housing Division	20-002	10/04/2019	
Texas Lottery Commission			
A Report on Contract Monitoring Assessment at Certain State Agencies	20-028	04/15/2020	
Department of Motor Vehicles			
A Report on Analysis of Quality Assurance Team Projects	20-010	11/22/2019	
An Audit Report on Selected Contracts at the Department of Motor Vehicles	19-029	02/13/2019	
A Report on the Implementation Status of Prior State Auditor's Office Recommendations	19-027	02/06/2019	







Audit Highlights

Section 1 - Audit and Review

Report Title	Report Number	Release Date	Report Ratings
Department of Transportation			
A Report on the Implementation Status of Prior State Auditor's Office Recommendations 	20-030	04/27/2020	
A Report on Contract Monitoring Assessment at Certain State Agencies  	20-028	04/15/2020	
An Audit Report on Contract Change Management at the Department of Transportation	20-027	03/26/2020	   
State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2019	20-555	02/28/2020	
State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2019	20-317	02/28/2020	
An Audit Report on Facilities-related Contracts at the Department of Transportation	19-050	08/28/2019	   
State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2018	19-555	02/28/2019	
State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2018	19-315	02/28/2019	
An Audit Report on Information Technology Contract Oversight at the Department of Transportation	19-024	01/30/2019	   

Texas Workforce Commission









A Report on Contract Monitoring Assessment at Certain State Agencies  	20-028	04/15/2020	
State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2019	20-555	02/28/2020	





Audit Highlights

Section 1 - Audit and Review

Report Title	Report Number	Release Date	Report Ratings
Texas Workforce Commission (continued)			
State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2019	20-317	02/28/2020	
A Report on Analysis of Quality Assurance Team Projects 	20-010	11/22/2019	
An Audit Report on Child Care Services for Children in Protective Services at the Texas Workforce Commission and the Department of Family and Protective Services	20-005	10/15/2019	   
An Audit Report on the Vendor Performance Tracking System at the Office of the Comptroller of Public Accounts and Its Use by the Texas Workforce Commission and the Parks and Wildlife Department	19-042	07/18/2019	   
State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2018	19-555	02/28/2019	
State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2018	19-315	02/28/2019	





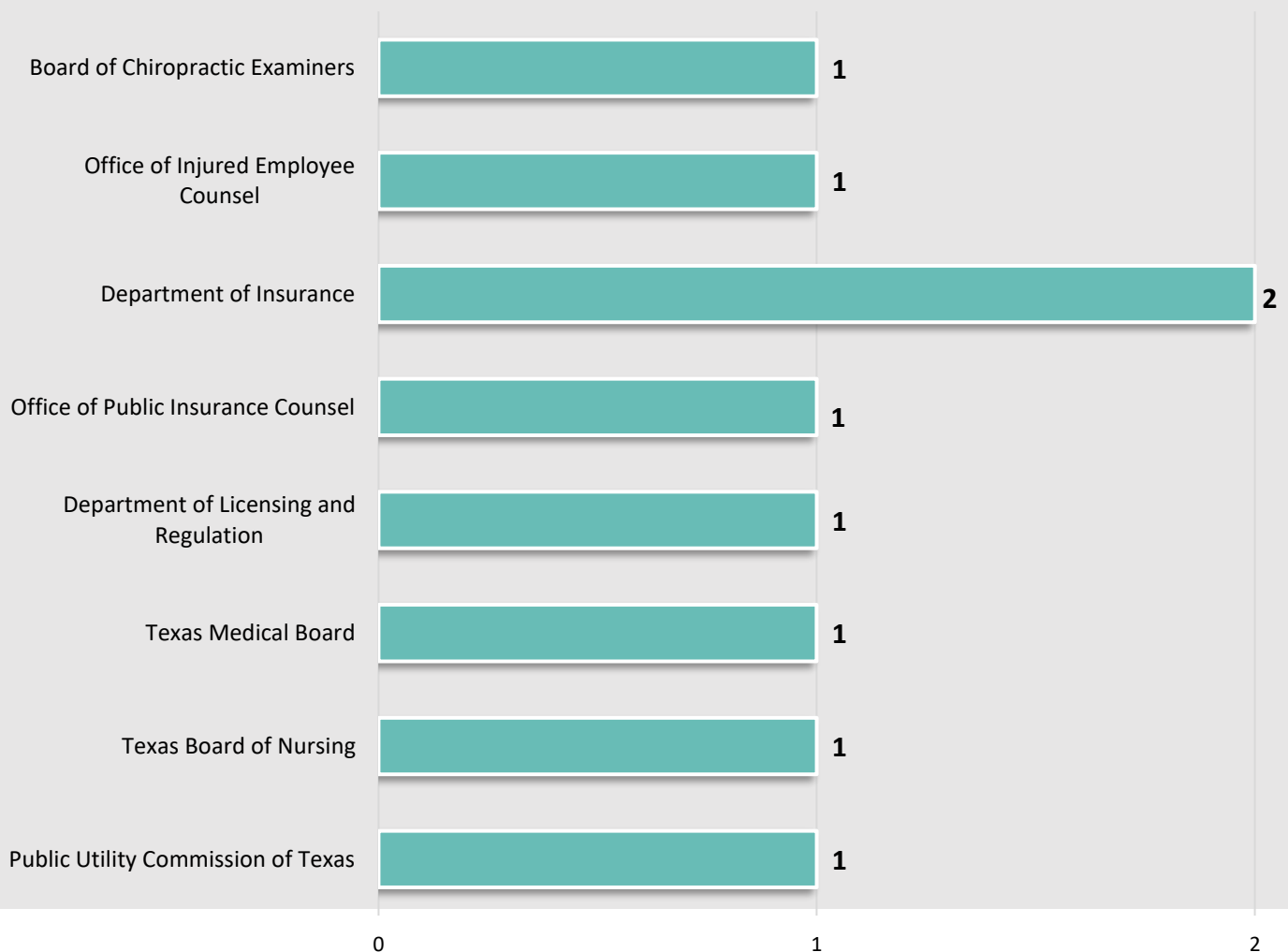
Audit Highlights


Section 1 - Audit and Review

Article VIII: Regulatory

The figure below shows the SAO's audit and review reports released from January 2019 through December 2020 that address agencies in Article VIII of the General Appropriations Act. As SAO audits may address more than one agency, a report could be captured in multiple areas in the figure below.

Reports by Article VIII Agency






 Indicates activities required or authorized by a specific statute or General Appropriations Act rider.





Audit Highlights

Section 1 - Audit and Review

Report Title	Report Number	Release Date	Report Ratings
Board of Chiropractic Examiners			
An Audit Report on Licensing and Enforcement at the Board of Chiropractic Examiners	20-041	08/28/2020	● ● ● ●
Office of Injured Employee Counsel			
An Audit Report on the Ombudsman Program at the Office of Injured Employee Counsel	20-004	10/10/2019	● ● ● ●
Department of Insurance			
A Report on Analysis of Quality Assurance Team Projects 	20-010	11/22/2019	
A Report on an Audit of Financial Transactions Associated with the Suspension of Operations of the Texas Health Reinsurance System 	19-033	02/27/2019	
Office of Public Insurance Counsel			
An Audit Report on Performance Measures at the Office of Public Insurance Counsel 	20-009	11/21/2019	
Department of Licensing and Regulation			
An Audit Report on Health-related Programs at the Department of Licensing and Regulation	19-049	08/28/2019	● ● ● ●
Texas Medical Board			
An Audit Report on Cybersecurity at the Texas Medical Board	20-031	05/29/2020	● ● ● ●





Audit Highlights

Section 1 - Audit and Review

Report Title	Report Number	Release Date	Report Ratings
Texas Board of Nursing			
An Audit Report on the Texas Peer Assistance Program for Nurses	19-036	06/11/2019	<div><div></div><div></div><div></div><div></div></div>
Public Utility Commission of Texas			
An Audit Report on Complaint Processing at the Public Utility Commission of Texas	19-034	05/29/2019	<div><div></div><div></div><div></div><div></div></div>





Audit Highlights

Section 1 - Audit and Review

Self-directed, Semi-independent Agencies

The figure below shows the SAO's audit and review report released from January 2019 through December 2020 that addresses self-directed, semi-independent (SDSI) agencies.

Reports by SDSI Agency


Real Estate
Commission

1

0

1

2


 Indicates activities required or authorized by a specific statute or General Appropriations Act rider.





Audit Highlights

Section 1 - Audit and Review

Report Title	Report Number	Release Date	Report Ratings
Real Estate Commission			
An Audit Report on the Real Estate Commission: A Self-directed, Semi-independent Agency 	19-044	07/25/2019	<div><div></div><div></div><div></div><div></div></div>





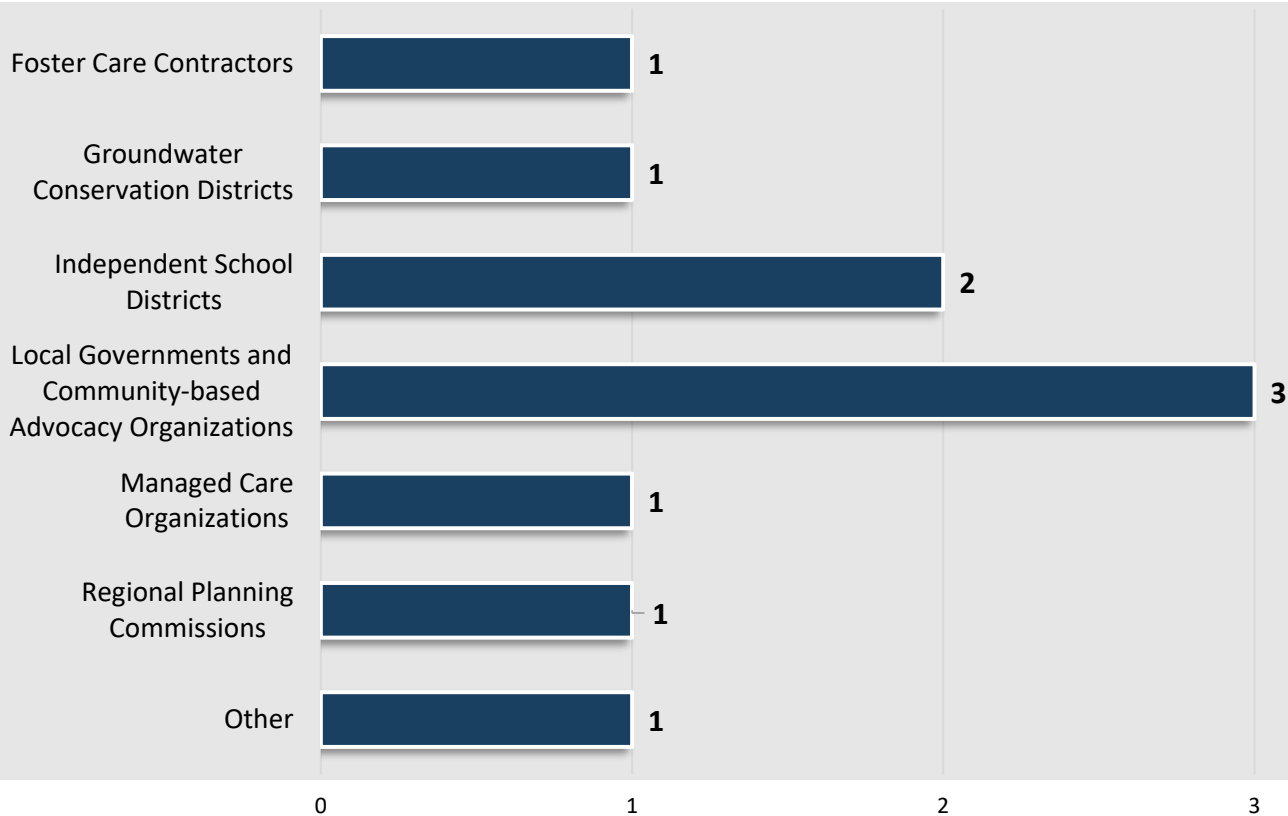
Audit Highlights


Section 1 - Audit and Review

Non-state Entities

The figure below shows the SAO's audit and review reports released from January 2019 through December 2020 that address non-state entities.

Reports by Non-state Entity Type



 Indicates activities required or authorized by a specific statute or General Appropriations Act rider.

 Indicates a report required by legislation enacted by the 86th Legislature.






Audit Highlights

Section 1 - Audit and Review

Report Title	Report Number	Release Date	Report Ratings
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Foster Care Contractors

An Audit Report on On-site Financial Audits of Selected Residential Foster Care Contractors 

[20-007](#)


10/30/2019



Entities included:

- Beacon of Hope Foster Care and Adoption Agency
- Sheltering Harbour
- South Bay Bright Future, Inc.
- Silver Lining Residential, LLC
- Texas Baptist Home for Children

Groundwater Conservation Districts

An Audit Report on Selected Groundwater Conservation Districts 

[19-039](#)

07/08/2019



Entities included:

- Barton Springs/Edwards Aquifer Conservation District
- Calhoun County Groundwater Conservation District
- Evergreen Underground Water Conservation District
- Gonzales County Underground Water Conservation District
- Headwaters Groundwater Conservation District
- Live Oak Underground Water Conservation District
- Mesa Underground Water Conservation District

Independent School Districts

An Audit Report on Selected Major Agreements Under the Texas Economic Development Act 

[20-038](#)

08/17/2020



Entities included:

- Brazosport Independent School District
- Canyon Independent School District
- Iraan-Sheffield Independent School District

An Audit Report on Selected Major Agreements Under the Texas Economic Development Act 

[19-046](#)

07/31/2019



Entities included:

- Barbers Hill Independent School District
- Calhoun County Independent School District
- Floydada Independent School District





Audit Highlights

Section 1 - Audit and Review

Report Title	Report Number	Release Date	Report Ratings
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Local Governments and Community-based Advocacy Organizations

A Supplemental Report on Survey Results for an Audit of Investigation and Prosecution Processes for Reported Sexual Assaults in Texas

[21-303](#)

10/30/2020



An Audit Report on Investigation and Prosecution Processes for Reported Sexual Assaults in Texas

[21-002](#)

10/30/2020



A Report on the State Auditor's Office's Methodology for Examining the Investigation and Prosecution Processes for Reported Sexual Assaults in Texas

[20-014](#)

12/16/2019



Managed Care Organizations

An Audit Report on Texas Children's Health Plan, a Managed Care Organization

[20-032](#)

06/11/2020



Regional Planning Commissions

A Summary of Financial and Performance Reports Submitted by Regional Planning Commissions

[20-012](#)

12/16/2019



Other

An Audit Report on the Texas Peer Assistance Program for Nurses

[19-036](#)

06/11/2019





Audit Highlights

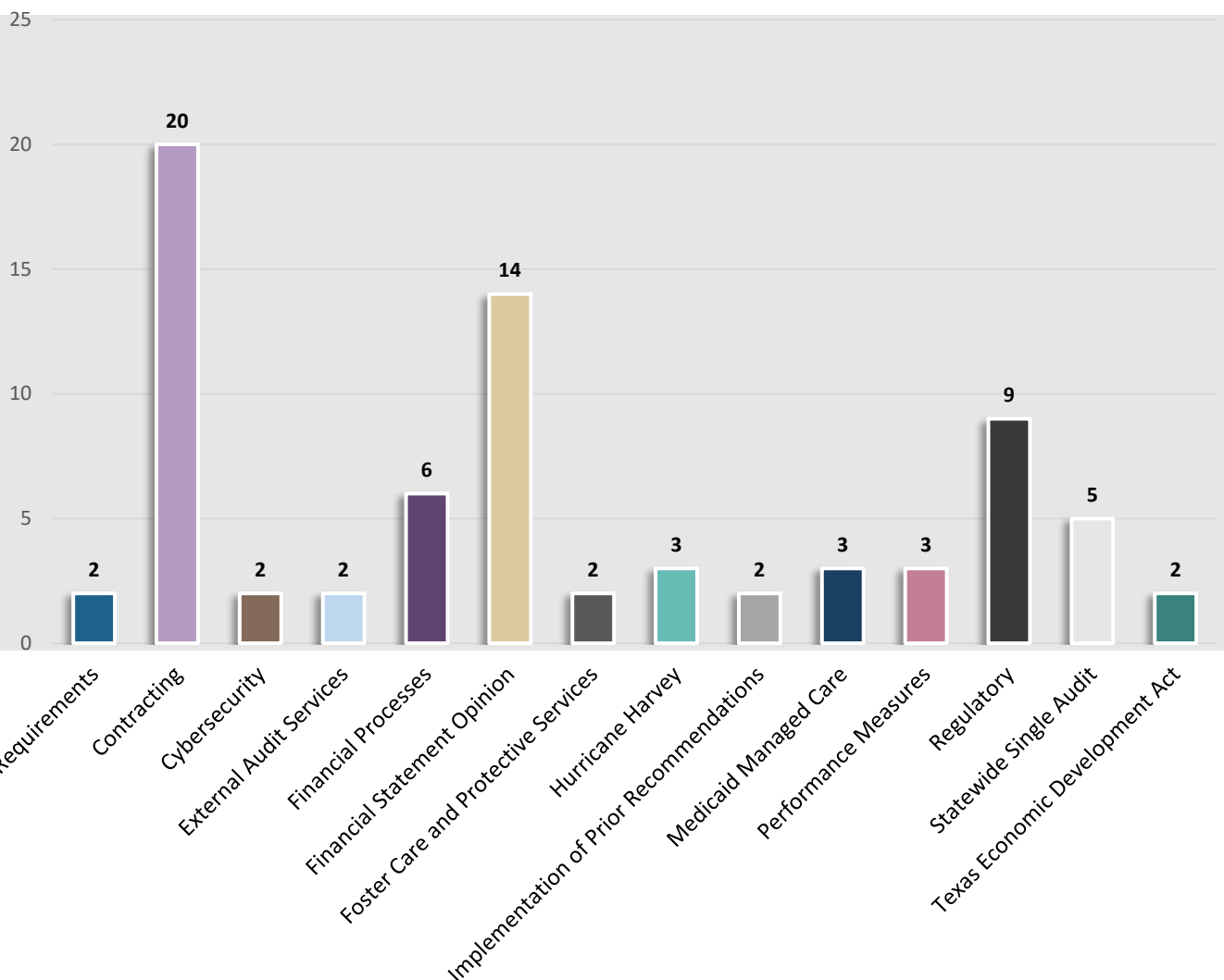
Section 2 – Reports by Subject Matter


Reports in Section 2 are listed by subject matter. Each report is hyperlinked to the full report on the SAO website.

The figure below shows the SAO's audit and review reports released from January 2019 through December 2020 by topic. As SAO audits may address many topics, a report could be captured in multiple areas in the figure below.

In addition to the topics listed in the figure below, a significant portion of the audits that the SAO performed included work related to information technology controls.

Reports by Subject Matter



 Indicates activities required or authorized by a specific statute or General Appropriations Act rider.






 Indicates a report required by legislation enacted by the 86th Legislature.





Audit Highlights

Section 2 – Reports by Subject Matter

Report Title	Report Number	Release Date	Report Ratings
Benefits Proportional Requirements			
An Audit Report on Selected State Entities' Compliance with Benefits Proportional Requirements 	20-039	08/21/2020	● ● ● ●
Entities included: <ul style="list-style-type: none"> University of North Texas at Dallas University of North Texas Health Science Center at Fort Worth 			
An Audit Report on Selected State Entities' Compliance with Benefits Proportional Requirements 	20-015	12/17/2019	● ● ● ●
Entities included: <ul style="list-style-type: none"> Stephen F. Austin State University Texas A&M University – Kingsville 			
Contracting			
An Audit Report on Contracting Processes at the Texas State University System	20-037	07/30/2020	● ● ● ●
An Audit Report on Financial Management Processes at the Higher Education Coordinating Board	20-035	06/29/2020	● ● ● ●
An Audit Report on Texas Children's Health Plan, a Managed Care Organization 	20-032	06/11/2020	● ● ● ●
A Report on Contract Monitoring Assessment at Certain State Agencies   <i>See the report for the 25 entities included.</i>	20-028	04/15/2020	
An Audit Report on Contract Change Management at the Department of Transportation	20-027	03/26/2020	● ● ● ●
A Report on Health and Human Services Commission Contracts	20-026	03/23/2020	
An Audit Report on Contracting at the University of Houston	20-020	01/15/2020	● ● ● ●
An Audit Report on the Health and Human Services Commission's Use of Remedies in Managed Care Contracts	20-008	11/01/2019	● ● ● ●





Audit Highlights

Section 2 – Reports by Subject Matter



Report Title	Report Number	Release Date	Report Ratings
Contracting (continued)			
An Audit Report on Hurricane Harvey Disaster Recovery Funds Administered by the General Land Office	20-006	10/25/2019	● ● ● ●
An Audit Report on Facilities-related Contracts at the Department of Transportation	19-050	08/28/2019	● ● ● ●
An Audit Report on Contracting at the Juvenile Justice Department	19-043	07/25/2019	● ● ● ●
An Audit Report on the Vendor Performance Tracking System at the Office of the Comptroller of Public Accounts and Its Use by the Texas Workforce Commission and the Parks and Wildlife Department	19-042	07/18/2019	● ● ● ●
An Audit Report on Contracting at the Texas Tech University System	19-041	07/15/2019	● ● ● ●
An Audit Report on the Texas Peer Assistance Program for Nurses	19-036	06/11/2019	● ● ● ●
An Audit Report on Selected Contracts at The University of Texas System	19-032	02/26/2019	● ● ● ●
An Audit Report on Selected Contracts at the Department of Motor Vehicles	19-029	02/13/2019	● ● ● ●
An Audit Report on the Health and Human Services Commission's System of Contract Operation and Reporting	19-028	02/05/2019	● ● ● ●
An Audit Report on Information Technology Contract Oversight at the Department of Transportation	19-024	01/30/2019	● ● ● ●
An Audit Report on Medicaid Managed Care Contract Processes at the Health and Human Services Commission	19-025	01/29/2019	● ● ● ●
An Audit Report on Selected Contracts at the Historical Commission	19-023	01/22/2019	● ● ● ●





Audit Highlights

Section 2 – Reports by Subject Matter


Report Title	Report Number	Release Date	Report Ratings
Cybersecurity			
An Audit Report on Cybersecurity at the Texas Medical Board	20-031	05/29/2020	
An Audit Report on Cybersecurity at the School for the Deaf	19-031	02/26/2019	
External Audit Services			
A Report on the Delegation of Authority to State Entities to Contract for External Audit Services 	20-024	03/03/2020	
A Report on the Delegation of Authority to State Entities to Contract for External Audit Services 	19-022	01/18/2019	
Financial Processes			
An Audit Report on Financial Management Processes at the Higher Education Coordinating Board	20-035	06/29/2020	
An Audit Report on Financial Processes at the Department of Information Resources	20-029	04/23/2020	
An Audit Report on Financial Processes at Midwestern State University	20-025	03/10/2020	
An Audit Report on Financial Processes at Texas Woman's University	20-023	01/29/2020	
An Audit Report on Financial Management at the Railroad Commission	19-045	07/26/2019	
An Audit Report on Financial Processes at the Office of the Secretary of State	19-020	01/11/2019	





Audit Highlights

Section 2 – Reports by Subject Matter






















Report Title	Report Number	Release Date	Report Ratings
Financial Statement Opinion			
A Report on the Audit of the Department of Housing and Community Affairs' Fiscal Year 2020 Financial Statements 	21-005	12/31/2020	
A Report on the Audit of the Permanent School Fund's Fiscal Year 2020 Financial Statements	21-006	12/23/2020	
A Report on the Audit of the Teacher Retirement System's Fiscal Year 2020 Financial Statements	21-003	11/30/2020	
A Report on the Audit of the Employees Retirement System's Employer Pension and Other Post-employment Benefit Schedules for Fiscal Year 2019	20-034	06/16/2020	
A Report on the Audit of the Teacher Retirement System's Fiscal Year 2019 Employer Pension and Other Post Employment Benefit Liability Allocation Schedules	20-033	06/12/2020	
State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2019	20-555	02/28/2020	
A Report on the Audit of the Employees Retirement System's Fiscal Year 2019 Financial Statements	20-017	01/13/2020	
A Report on the Audit of the Permanent School Fund's Fiscal Year 2019 Financial Statements	20-018	12/31/2019	
A Report on the Audit of the Department of Housing and Community Affairs' Fiscal Year 2019 Financial Statements 	20-016	12/31/2019	
A Report on the Audit of the Teacher Retirement System's Fiscal Year 2019 Financial Statements	20-011	12/09/2019	
A Report on the Audit of the Employees Retirement System's Fiscal Year 2018 Employer Pension and Other Post-employment Benefits Schedules	19-038	07/05/2019	





Audit Highlights

Section 2 – Reports by Subject Matter

Report Title	Report Number	Release Date	Report Ratings
Financial Statement Opinion (continued)			
A Report on the Audit of the Teacher Retirement System's Fiscal Year 2018 Employer Pension and Other Post-employment Benefits Liability Allocation Schedules	19-035	06/12/2019	
State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2018	19-555	02/28/2019	
A Report on the Audit of the Permanent School Fund's Fiscal Year 2018 Financial Statements	19-021	01/18/2019	
Foster Care and Protective Services			
An Audit Report on On-site Financial Audits of Selected Residential Foster Care Contractors 	20-007	10/30/2019	   
Entities included:			
<ul style="list-style-type: none"> Beacon of Hope Foster Care and Adoption Agency Sheltering Harbour South Bay Bright Future, Inc. Silver Lining Residential, LLC Texas Baptist Home for Children 			
An Audit Report on Child Care Services for Children in Protective Services at the Texas Workforce Commission and the Department of Family and Protective Services	20-005	10/15/2019	   
Hurricane Harvey			
An Audit Report on Public Assistance Disaster Grants Related to Hurricane Harvey	20-019	12/30/2019	   
An Audit Report on the Texas A&M Engineering Extension Service	20-013	12/16/2019	   
An Audit Report on Hurricane Harvey Disaster Recovery Funds Administered by the General Land Office	20-006	10/25/2019	   






Audit Highlights

Section 2 – Reports by Subject Matter


Report Title	Report Number	Release Date	Report Ratings
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Implementation of Prior Recommendations

A Report on the Implementation Status of Prior State Auditor's Office Recommendations  [20-030](#) 04/27/2020

Entities included:






- Alcoholic Beverage Commission
- Department of State Health Services
- Texas Facilities Commission
- Department of Agriculture
- Department of Transportation
- Department of Public Safety
- Parks and Wildlife Department





A Report on the Implementation Status of Prior State Auditor's Office Recommendations  [19-027](#) 02/06/2019





Entities included:

- Office of the Attorney General
- Department of State Health Services
- School for the Deaf
- Office of the Comptroller of Public Accounts
- Water Development Board
- Department of Motor Vehicles
- General Land Office


Medicaid Managed Care


An Audit Report on Texas Children's Health Plan, a Managed Care Organization  [20-032](#) 06/11/2020    

An Audit Report on the Health and Human Services Commission's Use of Remedies in Managed Care Contracts [20-008](#) 11/01/2019    

An Audit Report on Medicaid Managed Care Contract Processes at the Health and Human Services Commission [19-025](#) 01/29/2019    

Performance Measures

An Audit Report on Performance Measures at the Office of Public Insurance Counsel  [20-009](#) 11/21/2019












An Audit Report on Performance Measures at the Texas Emergency Services Retirement System  [20-001](#) 10/04/2019





Audit Highlights

Section 2 – Reports by Subject Matter

Report Title	Report Number	Release Date	Report Ratings
Performance Measures (continued)			
An Audit Report on Performance Measures at the Higher Education Coordinating Board 	19-047	08/09/2019	
Regulatory			
An Audit Report on Complaint, Grievance, and Allegation Processing at the Juvenile Justice Department	21-001	09/11/2020	
An Audit Report on Licensing and Enforcement at the Board of Chiropractic Examiners	20-041	08/28/2020	
Best Practices Guide: Applying for an Occupational License After Conviction or Deferred Adjudication  	20-327	08/14/2020	
An Audit Report on the Dam Safety Program at the Commission on Environmental Quality	20-036	07/13/2020	
An Audit Report on Manufactured Foods Program Inspection Processes at the Department of State Health Services	20-021	01/17/2020	
An Audit Report on Regulatory Activities at the Manufactured Housing Division	20-002	10/04/2019	
An Audit Report on Health-related Programs at the Department of Licensing and Regulation	19-049	08/28/2019	
An Audit Report on Inspections and Enforcement at the Commission on Jail Standards	19-037	06/12/2019	
An Audit Report on Complaint Processing at the Public Utility Commission of Texas	19-034	05/29/2019	





Audit Highlights






Section 2 – Reports by Subject Matter

Report Title	Report Number	Release Date	Report Ratings
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Statewide Single Audit






State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2019	20-555	02/28/2020	
State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2019	20-317	02/28/2020	
State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2018	19-555	02/28/2019	
State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2018	19-315	02/28/2019	
A Report on State of Texas Compliance with Federal Requirements for the Research and Development Cluster for the Fiscal Year Ended August 31, 2018	19-030	02/22/2019	

Texas Economic Development Act

An Audit Report on Selected Major Agreements Under the Texas Economic Development Act 	20-038	08/17/2020	   
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Entities included:

- Brazosport Independent School District
- Canyon Independent School District
- Iraan-Sheffield Independent School District

An Audit Report on Selected Major Agreements Under the Texas Economic Development Act 	19-046	07/31/2019	   
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Entities included:

- Office of the Comptroller of Public Accounts
- Barbers Hill Independent School District
- Calhoun County Independent School District
- Floydada Independent School District





Audit Highlights

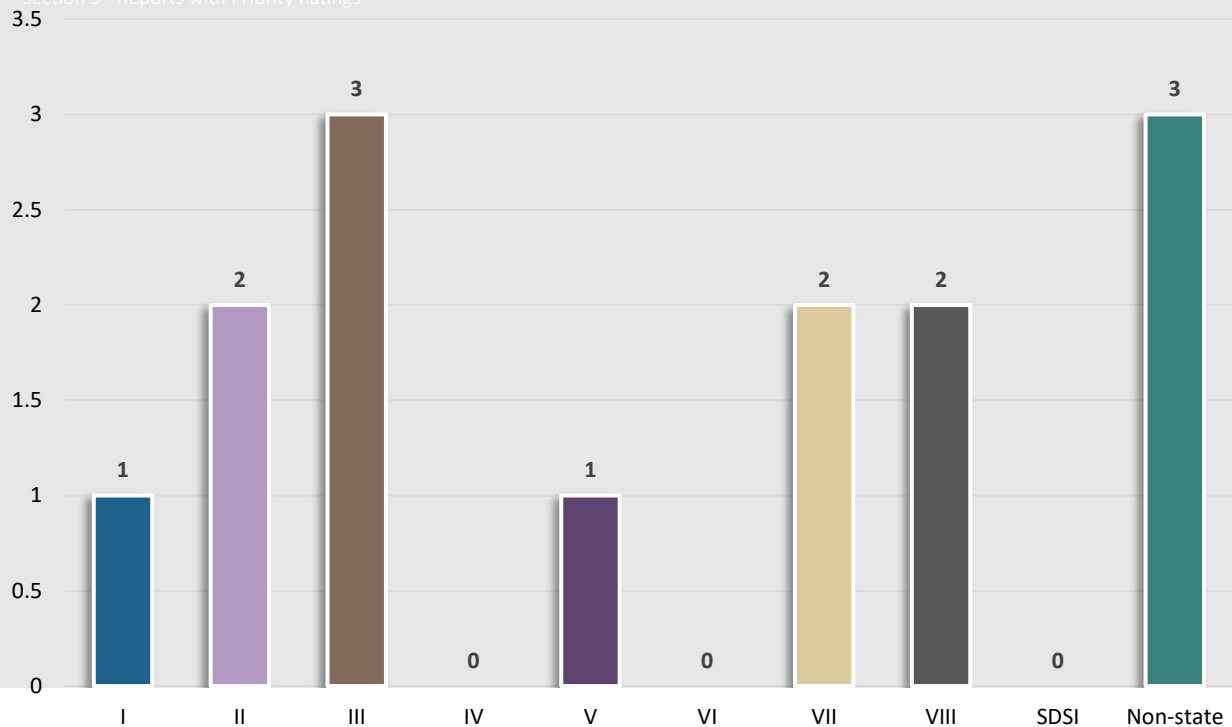
Section 3 – Reports with Priority Ratings

Section 3 includes reports that received a 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)/function(s) audited. Individual results contribute to the overall chapter/subchapter issue ratings. Each report number is hyperlinked to the full report on the SAO website.

The figure below shows the priority ratings issued by GAA Article in the SAO's 13 audit and review reports that included the rating and were released from January 2019 through December 2020.

Priority Ratings by GAA Article

Section 3 - Reports with Priority Ratings



 Indicates activities required or authorized by a specific statute or General Appropriations Act rider.





Audit Highlights

Section 3 – Reports with Priority Ratings

Report Title	Report Number	Release Date	Report Ratings
Priority-Rated Findings			
An Audit Report on Licensing and Enforcement at the Board of Chiropractic Examiners	20-041	08/28/2020	● ● ● ●
An Audit Report on Cybersecurity at the Texas Medical Board	20-031	05/29/2020	● ● ● ●
An Audit Report on Financial Processes at the Department of Information Resources	20-029	04/23/2020	● ● ● ●
An Audit Report on the Texas A&M Engineering Extension Service	20-013	12/16/2019	● ● ● ●
An Audit Report on the Health and Human Services Commission's Use of Remedies in Managed Care Contracts	20-008	11/01/2019	● ● ● ●
An Audit Report on On-site Financial Audits of Selected Residential Foster Care Contractors 	20-007	10/30/2019	● ● ● ●
An Audit Report on Child Care Services for Children in Protective Services at the Texas Workforce Commission and the Department of Family and Protective Services	20-005	10/15/2019	● ● ● ●
An Audit Report on Texas State University's Compliance with Historically Underutilized Business and State Use Program Requirements 	20-003	10/07/2019	● ● ● ●
An Audit Report on Regulatory Activities at the Manufactured Housing Division	20-002	10/04/2019	● ● ● ●
An Audit Report on Contracting at the Juvenile Justice Department	19-043	07/25/2019	● ● ● ●
An Audit Report on Selected Groundwater Conservation Districts 	19-039	07/08/2019	● ● ● ●
An Audit Report on Cybersecurity at the School for the Deaf	19-031	02/26/2019	● ● ● ●
An Audit Report on the Health and Human Services Commission's System of Contract Operation and Reporting	19-028	02/05/2019	● ● ● ●





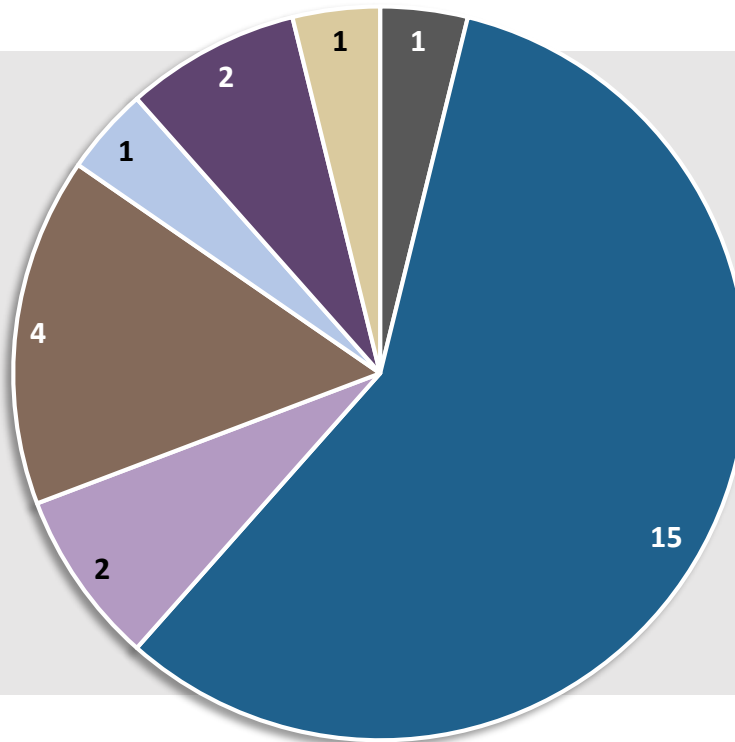
Audit Highlights

Section 4 – State Classification Team

Reports, resources, and guidance released or revised by the SAO's State Classification Team are listed in Section 4 by subject matter. Each report is hyperlinked to the full report on the State Classification Team's website.


The figure below shows the 26 State Classification Team reports, resources, and guides released from January 2019 through December 2020 by topic.

Classification Reports, Resources, and Guides by Topic



- Benefits as a Percent of Total Compensation
- Compensation and Classification
- Employee Turnover
- Full-time Equivalent (FTE) Employees
- Human Resources Management
- Leave
- Workforce Planning and Summaries

State Classification Team Web site: <http://www.hr.sao.texas.gov>

 Indicates activities required or authorized by a specific statute or General Appropriations Act rider.





Audit Highlights

Section 4 – State Classification Team


Report Title	Report Number	Release Date	Report Ratings
Benefits as a Percent of Total Compensation			
A Report on State Employee Benefits as a Percentage of Total Compensation	20-705	07/14/2020	
Compensation and Classification			
A Report on the State's Law Enforcement Salary Schedule (Salary Schedule C) for the 2022-2023 Biennium	21-704	12/30/2020	
A Classification Compliance Audit Report on Information Technology Positions at Selected Public Safety and Criminal Justice Agencies	21-702	10/14/2020	
Entities included:			
<ul style="list-style-type: none"> Alcoholic Beverage Commission Juvenile Justice Department Department of Criminal Justice Military Department Department of Public Safety 			
A Biennial Report on the State's Position Classification Plan for the 2022-2023 Biennium	21-701	10/01/2020	
A Report on Executive Compensation at State Agencies	20-706	08/31/2020	
A Report on Salary Supplements at Public Higher Education Institutions and State Agencies	20-704	04/30/2020	
A Classification Compliance Audit Report on Information Technology Positions at Business and Economic Development Agencies	20-701	01/28/2020	
Entities included:			
<ul style="list-style-type: none"> Department of Housing and Community Affairs Department of Motor Vehicles Texas Lottery Commission Department of Transportation Texas Workforce Commission 			
A Classification Compliance Audit Report on Information Technology Positions at Natural Resources Agencies	19-706	02/28/2019	
Entities included:			
<ul style="list-style-type: none"> Animal Health Commission General Land Office Soil and Water Conservation Board Commission on Environmental Quality Parks and Wildlife Department Water Development Board Department of Agriculture Railroad Commission 			







Audit Highlights



Section 4 – State Classification Team

Report Title	Report Number	Release Date	Report Ratings
Compensation and Classification Resources and Guides <i>Note – The resources and guides below are effective September 1, 2019 for the 2020-2021 biennium.</i>			
Job Classification Review Guide		SEP 2019	
Military Crosswalk Guide		AUG 2019	
Revised Military Crosswalk for the 2020-2021 Biennium  (included in the state job descriptions for each occupational category)		AUG 2019	
Job Description Guide		AUG 2019	
New and Revised Job Descriptions for the 2020-2021 Biennium		AUG 2019	
Conversion Manual Guide		AUG 2019	
Conversion Manual		AUG 2019	
Electronic Classification Analysis System (E-Class)		ONGOING	

Employee Turnover

 An Annual Report on Classified Employee Turnover for Fiscal Year 2020	21-703	12/15/2020
 An Annual Report on Classified Employee Turnover for Fiscal Year 2019	20-703	03/25/2020

Full-time Equivalent (FTE) Employees

A Summary Report on Full-time Equivalent State Employees for Fiscal Year 2019 	20-702	01/28/2020
A Summary Report on Full-time Equivalent State Employees for Fiscal Year 2018 	19-705	02/01/2019





Audit Highlights

Section 4 – State Classification Team

Report Title	Report Number	Release Date	Report Ratings
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| FTE Resources and Guides

Full-time Equivalent (FTE) Employee Reporting Instructions and Information [SEP 2019](#)

Full-Time Equivalent (FTE) State Employee System [ONGOING](#)

Human Resources Management

Texas Human Resources Management Statutes Inventory for the 2020-2021 Biennium [20-303](#) 09/26/2019

Leave

| Leave-related Resources and Guides

Sick Leave Guide [SEP 2019](#)

Sick Leave Donation Guide [SEP 2019](#)

Workforce Planning and Summaries

Texas State Agencies' and Higher Education Institutions' Workforce Summaries for the 86th Legislature [19-704](#) 01/23/2019





The State Auditor's Office

Audit Highlights: January 2019 – December 2020

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The State Auditor's Office

Audit Highlights: January 2019 – December 2020

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