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

November 2012  
Report No. 13-008



A Summary of

# Financial and Performance Reports Submitted by Regional Planning Commissions

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## Overall Conclusion

All 24 regional planning commissions (RPCs) in Texas submitted all applicable statutorily required financial, productivity, performance, and salary reports to the State Auditor's Office. Submitting those reports is important because, according to their most recent annual financial statements, the 24 RPCs:

- Received \$973,183,172 in local, state, and federal funds.
- Spent \$95,453,082 in American Recovery and Reinvestment Act funds.

The 24 RPCs submitted all applicable statutorily required reports, and 18 (75.0 percent) RPCs submitted salary schedules to the State Auditor's Office within the required time periods.

The information in this report covers RPC reports the State Auditor's Office received between December 2010 and August 2012 because the RPCs do not have the same fiscal years. There were 5 different fiscal year end dates among the 24 RPCs.

### Financial Statements

External certified public accountants (CPAs) issued unqualified opinions<sup>1</sup> on the financial statements for all 24 RPCs, and all of the financial reports contained the statutorily required elements. However, for 3 (12.5

#### Background Information

Regional planning commissions (RPCs) are governed by Chapter 391 of the Texas Local Government Code. The 24 RPCs in Texas are political subdivisions created under Texas statute to improve the health, safety, and general welfare of residents and to plan for future development. RPCs have the authority to receive state, federal, and other sources of funding to support their purposes. Texas Local Government Code, Section 391.0095(a), requires that each RPC annually report to the State Auditor:

- The amount and source of funds received.
- The amount and source of funds expended.
- An explanation of any method the RPC used to compute an expense, including computation of any indirect costs.
- A report of the RPC's productivity and performance during the annual reporting period.
- A projection of the RPC's productivity and performance during the next annual reporting period.
- The results of an audit of the RPC's affairs prepared by an independent certified public accountant.
- A report of any assets of which the RPC disposed.

Texas Local Government Code, Section 391.0117(e)(f), also requires each RPC that meets certain conditions to submit to the State Auditor the RPC's salary schedule, including the salaries of all exempt positions, no later than the 45th day before the date of the beginning of the RPC's fiscal year.

<sup>1</sup> An unqualified opinion indicates that the financial statements were presented fairly in all material respects.

percent) of the 24 RPCs, the CPAs identified material weaknesses and/or significant deficiencies in internal controls over financial reporting or compliance with major federal and state award programs. Those three RPCs were:

- Alamo Area Council of Governments (see Chapter 1-A).
- Middle Rio Grande Development Council (see Chapter 1-N).
- Texoma Council of Governments (see Chapter 1-W).

According to their audited financial statements, management of those three RPCs asserted that they had taken or were taking steps to address the material weaknesses and/or significant deficiencies. It is important to note that the significant deficiencies at the Middle Rio Grande Development Council and the Texoma Council of Governments were the same significant deficiencies identified in the financial statement audits from the previous year. Additionally, a material weakness at the Texoma Council of Governments was the same material weakness identified in the prior year's audit of the financial statements.

### **Programs and Report Requirements**

The information the RPCs submitted to the State Auditor's Office indicated that the RPCs have multiple programs and functions. According to the RPCs' audited financial statements, some of the programs on which the RPCs spent the largest amounts of funds included workforce programs, transportation programs, and aging.

Following the 82nd legislative session, the Office of the Governor repealed sections of the Texas Administrative Code that contained requirements and guidance to RPCs related to the reports required under the Texas Local Government Code. Those sections contained criteria related to reporting requirements such as report due dates, program output and outcome measures, and the details on disposed assets that RPCs should report.

Without specific reporting requirements providing guidance, RPCs may report incomplete or inconsistent information, which could limit that information's usefulness because comparisons could not be made among all 24 RPCs.

## ***Summary of Objectives, Scope, and Methodology***

The objectives of this project were to:

- Determine whether the RPCs have submitted reports, audits, and salary schedules to the State Auditor, as required by Texas Local Government Code, Sections 391.0095 and 391.0117, and report any failure to comply with the reporting requirements to the Governor's Office.

- Analyze the RPCs' reports and audits, including any working papers and other supporting documentation, as deemed necessary.

The scope of this project covered the reports the State Auditor's Office received from the RPCs between December 2010 and August 2012.

The methodology for this project included determining whether the 24 RPCs submitted statutorily required information due to the State Auditor's Office between December 2010 and August 2012. Auditors did not verify the accuracy of that information. Auditors also compiled and analyzed the information that the RPCs submitted, such as the results of financial statement audits and information from salary schedules.

This project was for legislative information purposes; 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 help ensure accuracy.

# Contents

## *Detailed Results*

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Chapter 1 Summary of Information from Reports Submitted by the 24 Regional Planning Commissions.....	1
Chapter 1-A Alamo Area Council of Governments .....	5
Chapter 1-B Ark-Tex Council of Governments.....	6
Chapter 1-C Brazos Valley Council of Governments .....	7
Chapter 1-D Capital Area Council of Governments .....	8
Chapter 1-E Central Texas Council of Governments .....	9
Chapter 1-F Coastal Bend Council of Governments .....	10
Chapter 1-G Concho Valley Council of Governments .....	11
Chapter 1-H Deep East Texas Council of Governments .....	12
Chapter 1-I East Texas Council of Governments .....	13
Chapter 1-J Golden Crescent Regional Planning Commission.....	14
Chapter 1-K Heart of Texas Council of Governments .....	15
Chapter 1-L Houston-Galveston Area Council of Governments .....	16

Chapter 1-M	Lower Rio Grande Valley Development Council.....	17
Chapter 1-N	Middle Rio Grande Development Council .....	18
Chapter 1-O	Nortex Regional Planning Commission .....	19
Chapter 1-P	North Central Texas Council of Governments .....	20
Chapter 1-Q	Panhandle Regional Planning Commission .....	21
Chapter 1-R	Permian Basin Regional Planning Commission.....	22
Chapter 1-S	Rio Grande Council of Governments.....	23
Chapter 1-T	South East Texas Regional Planning Commission .....	24
Chapter 1-U	South Plains Association of Governments.....	25
Chapter 1-V	South Texas Development Council.....	26
Chapter 1-W	Texoma Council of Governments.....	27
Chapter 1-X	West Central Texas Council of Governments.....	28

## ***Appendices***

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Appendix 1	Objectives, Scope, and Methodology .....	29
Appendix 2	Map of Regional Planning Commission Regions.....	31
Appendix 3	Financial and Population Information Regarding Regional Planning Commissions.....	32

Appendix 4	
Related State Auditor's Office Work .....	34

# Detailed Results

Chapter 1

## Summary of Information from Reports Submitted by the 24 Regional Planning Commissions

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### Compliance with Reporting Requirements

All 24 regional planning commissions (RPCs) in Texas submitted all applicable statutorily required financial, productivity, performance, and salary reports to the State Auditor's Office. It is important to note that auditors compiled information that RPCs submitted to the State Auditor's Office, and that information was not subjected to the tests and confirmations that would be performed in an audit.

The State Auditor's Office received the information the RPCs submitted for this report between December 2010 and August 2012 because RPCs do not have the same fiscal years. There were 5 different fiscal year end dates among the 24 RPCs. Specifically, the fiscal year end dates among the 24 RPCs were:

- April 30 – 1 RPC.
- June 30 – 1 RPC.
- August 31 – 2 RPCs.
- September 30 – 16 RPCs.
- December 31 – 4 RPCs.

Of the 24 RPCs, 18 (75.0 percent) submitted salary schedules to the State Auditor's Office within the required time periods. Texas Local Government Code, Section 391.0117, requires an RPC to submit to the State Auditor the RPC's salary schedule, including the salaries of all exempt positions, no later than the 45th day before the date of the beginning of the RPC's fiscal year. (See the individual RPC chapters for more information about each RPC's compliance with that requirement.)

Table 1 on the next page summarizes the 24 RPC's compliance with financial, asset disposal, productivity, and performance report requirements. All RPCs complied with requirements to submit the statutorily required information.



Table 1

Regional Planning Commissions' Compliance with Requirements to Submit Information to the State Auditor (For Information Received Between December 2010 and August 2012)				
Regional Planning Commission	Required Reports			
	Results of an Audit by a Certified Public Accountant	Report of Disposed Assets	Productivity and Performance During Reporting Period	Projected Productivity and Performance for Next Reporting Period
Alamo Area Council of Governments	C	C	C	C
Ark-Tex Council of Governments	C	C	C	C
Brazos Valley Council of Governments	C	C	C	C
Capital Area Council of Governments	C	C	C	C
Central Texas Council of Governments	C	C	C	C
Coastal Bend Council of Governments	C	C	C	C
Concho Valley Council of Governments	C	C	C	C
Deep East Texas Council of Governments	C	C	C	C
East Texas Council of Governments	C	C	C	C
Golden Crescent Regional Planning Commission	C	C	C	C
Heart of Texas Council of Governments	C	C	C	C
Houston-Galveston Area Council of Governments	C	C	C	C
Lower Rio Grande Valley Development Council	C	C	C	C
Middle Rio Grande Development Council	C	C	C	C
Nortex Regional Planning Commission	C	C	C	C
North Central Texas Council of Governments	C	C	C	C
Panhandle Regional Planning Commission	C	C	C	C
Permian Basin Regional Planning Commission	C	C	C	C
Rio Grande Council of Governments	C	C	C	C
South East Texas Regional Planning Commission	C	C	C	C
South Plains Association of Governments	C	C	C	C
South Texas Development Council	C	C	C	C

**Regional Planning Commissions' Compliance with Requirements to Submit Information to the State Auditor  
(For Information Received Between December 2010 and August 2012)**

Regional Planning Commission	Required Reports			
	Results of an Audit by a Certified Public Accountant	Report of Disposed Assets	Productivity and Performance During Reporting Period	Projected Productivity and Performance for Next Reporting Period
Texoma Council of Governments	C	C	C	C
West Central Texas Council of Governments	C	C	C	C
Summary of Compliance				
Number and Percent That Complied	24 (100.0%)	24 (100.0%)	24 (100.0%)	24 (100.0%)
Number and Percent That Partially Complied	0 (0.0%)	0 (0.0%)	0 (0.0%)	0 (0.0%)
<sup>a</sup> Key: "C" = Compliant; "PC" = Partially Compliant				

Source: Auditors' analysis of information that RPCs submitted.

### Audited Financial Statements

External certified public accountants (CPAs) issued unqualified opinions<sup>2</sup> on the financial statements for all 24 RPCs. However, for 3 (12.5 percent) of the 24 RPCs, the CPAs identified material weaknesses and/or significant deficiencies in internal controls over financial reporting or compliance with major federal and state award programs. Those three RPCs were:

- Alamo Area Council of Governments (see Chapter 1-A).
- Middle Rio Grande Development Council (see Chapter 1-N).
- Texoma Council of Governments (see Chapter 1-W).

According to their audited financial statements, management of those three RPCs asserted that they had taken or were taking steps to address the material weaknesses and/or significant deficiencies. It is important to note that the significant deficiencies at the Middle Rio Grande Development Council and the Texoma Council of Governments were the same significant deficiencies identified in the financial statement audits from the previous year. Additionally, a material weakness at the Texoma Council of Governments was the same material weakness identified in the prior year's audit of financial statements.

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<sup>2</sup> An unqualified opinion indicates that the financial statements were presented fairly in all material respects.

## Reporting Guidance

Following the 82nd Legislative Session, the Office of the Governor repealed sections of the Texas Administrative Code that contained requirements and guidance to RPCs related to the reports required under the Texas Local Government Code. Those sections contained criteria related to reporting requirements such as report due dates, program output and outcome measures, and the details on disposed assets that RPCs should report.

Without specific reporting requirements providing guidance, RPCs may report incomplete or inconsistent information, which could limit that information's usefulness because comparisons could not be made among all 24 RPCs.

## Programs and Functions

The information the RPCs submitted to the State Auditor's Office indicated they have multiple programs and functions. The two largest programs of each RPC are identified in the individual RPC chapters. Examples of these programs include the following:

- Aging.
- Community and economic development.
- Disaster recovery.
- Emergency communications and public safety.
- Health and welfare.
- HIV programs.
- Homeland security.
- Housing-related programs.
- Social services and family and children services.
- Substance abuse.
- Transportation programs.
- Workforce programs.

According to the RPCs' audited financial statements, the top three program categories with the largest expenditure amounts were: workforce programs, transportation programs, and aging.

**Alamo Area Council of Governments**

Alamo Area Council of Governments	
Location	San Antonio, TX
Number of Counties	12
Population	2,249,011
Number of Positions on Salary Schedule	136
Executive Director's Salary	\$108,000
Net Assets	\$11,528,246
Total Revenue	\$46,147,626
Total Expenditures	\$45,641,488
Total American Recovery and Reinvestment Act Funds Spent	\$8,173,063
Sources: Texas County Population Estimates 2010 and the Alamo Area Council of Governments' audited financial statements as of December 31, 2010, and salary schedule for 2012.	

The Alamo Area Council of Governments submitted all applicable statutorily required reports.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended December 31, 2010.<sup>3</sup> However, the audit report contained one significant deficiency regarding this RPC's Weatherization Assistance for Low Income People Program (Program), for which the RPC did not maintain adequate supporting documentation. This RPC's management acknowledged the significant deficiency and responded that it had implemented quality assurance steps within the Program to ensure that all files were fully completed to comply with documentation guidelines. Additionally, this RPC's financial report contained all of the statutorily required elements.

This RPC also complied with most state requirements regarding its salary schedule.

According to this RPC's most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were aging (\$18,057,614) and health and welfare (\$9,503,984).

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<sup>3</sup> An unqualified opinion indicates that the financial statements were presented fairly in all material respects.

**Ark-Tex Council of Governments**

Ark-Tex Council of Governments	
Location	Texarkana, TX
Number of Counties	10
Population	325,409 <sup>a</sup>
Number of Positions on Salary Schedule	60.5
Executive Director's Salary	\$95,270
Net Assets	\$7,261,070
Total Revenue	\$16,754,667
Total Expenditures	\$16,666,876
Total American Recovery and Reinvestment Act Funds Spent	\$438,258

<sup>a</sup> Population includes Miller County in Arkansas, which has a population of 43,462. Total population of the 9 Texas counties served by the Ark-Tex Council of Governments is 281,947.

Sources: Texas County Population Estimates, 2010 and the Ark-Tex Council of Governments' audited financial statements as of September 30, 2011, and salary schedule for 2012.

The Ark-Texas Council of Governments submitted all statutorily required reports.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2011.<sup>4</sup> The audit report did not contain any findings, and all of the statutorily required elements were included in the audit report.

According to this RPC's most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were housing and urban development (\$7,302,182), and aging (\$2,703,211).

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<sup>4</sup> An unqualified opinion indicates that the financial statements were presented fairly in all material respects.

**Brazos Valley Council of Governments**

<b>Brazos Valley Council of Governments</b>	
Location	Bryan, TX
Number of Counties	7
Population	319,447
Number of Positions on Salary Schedule	81
Executive Director's Salary	\$160,014
Net Assets	\$8,876,503
Total Revenue	\$32,790,353
Total Expenditures	\$32,157,225
Total American Recovery and Reinvestment Act Funds Spent	\$843,315
Sources: Texas County Population Estimates, 2010 and the Brazos Valley Council of Governments' audited financial statements as of September 30, 2011, and salary schedule for 2012.	

The Brazos Valley Council of Governments submitted all statutorily required reports.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2011.<sup>5</sup> The audit report did not contain any findings, and all of the statutorily required elements were included in the audit report.

According to this RPC's most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were housing and urban development (\$10,329,653) and workforce development (\$9,647,445).

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<sup>5</sup> An unqualified opinion indicates that the financial statements were presented fairly in all material respects.

## Capital Area Council of Governments

Capital Area Council of Governments	
Location	Austin, TX
Number of Counties	10
Population	1,830,003
Number of Positions on Salary Schedule	59
Executive Director's Salary	\$121,748
Net Assets	\$6,942,227
Total Revenue	\$21,564,749
Total Expenditures	\$21,092,694
Total American Recovery and Reinvestment Act Funds Spent	\$0
Sources: Texas County Population Estimates, 2010 and the Capital Area Council of Governments' audited financial statements as of September 30, 2011, and salary schedule for 2012.	

The Capital Area Council of Governments submitted all statutorily required reports.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2011.<sup>6</sup> The audit report did not contain any findings, and all of the statutorily required elements were included in the audit report.

Additionally, this RPC complied with most state requirements regarding its salary schedule.

According to this RPC's most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were emergency communication (\$9,179,929) and aging (\$7,922,035).

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<sup>6</sup> An unqualified opinion indicates that the financial statements were presented fairly in all material respects.

## Central Texas Council of Governments

Central Texas Council of Governments	
Location	Belton, TX
Number of Counties	7
Population	449,641
Number of Positions on Salary Schedule	115
Executive Director's Salary	\$158,040
Net Assets	\$5,531,776
Total Revenue	\$44,619,571
Total Expenditures	\$44,375,027
Total American Recovery and Reinvestment Act Funds Spent	\$2,997,992
Sources: Texas County Population Estimates, 2010 and the Central Texas Council of Governments' audited financial statements as of June 30, 2011, and salary schedule for 2013.	

The Central Texas Council of Governments submitted all statutorily required reports. However, this RPC did not submit its salary schedule by the required due date. Texas Local Government Code, Section 391.0117(e), requires an RPC to submit its salary schedule to the State Auditor's Office no later than the 45th day before the date of the beginning of the RPC's fiscal year. This RPC should have submitted its salary schedule to the State Auditor's Office by May 17, 2012; however, it did not submit the salary schedule until August 14, 2012.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended June 30, 2011.<sup>7</sup> The audit report did not contain any findings, and all of the statutorily required elements were included in the audit report.

According to this RPC's most recent audited financial statements, the two programs for which this RPC spent

the largest amounts of funds were housing and urban development (\$14,763,980) and health and human services (\$13,757,984).

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<sup>7</sup> An unqualified opinion indicates that the financial statements were presented fairly in all material respects.



**Coastal Bend Council of Governments**

Coastal Bend Council of Governments	
Location	Corpus Christi, TX
Number of Counties	12
Population	571,987
Number of Positions on Salary Schedule	30
Executive Director's Salary	\$111,712
Net Assets	\$1,026,562
Total Revenue	\$6,219,975
Total Expenditures	\$6,269,337
Total American Recovery and Reinvestment Act Funds Spent	\$197,239
Sources: Texas County Population Estimates, 2010 and the Coastal Bend Council of Governments' audited financial statements as of December 31, 2010, and salary schedule for 2012.	

The Coastal Bend Council of Governments submitted all statutorily required reports.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended December 31, 2010.<sup>8</sup> The audit report did not contain any findings, and all of the statutorily required elements were included in the audit report.

According to this RPC's most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were health and welfare (\$2,892,906) and 9-1-1 emergency communications (\$1,672,467).

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<sup>8</sup> An unqualified opinion indicates that the financial statements were presented fairly in all material respects.

**Concho Valley Council of Governments**

Concho Valley Council of Governments	
Location	San Angelo, TX
Number of Counties	13
Population	154,192
Number of Positions on Salary Schedule	64
Executive Director's Salary Range <sup>a</sup>	\$65,000 to \$90,643
Net Assets	\$432,852
Total Revenue	\$13,348,443
Total Expenditures	\$13,364,987
Total American Recovery and Reinvestment Act Funds Spent	\$87,554

<sup>a</sup> This RPC reported only a salary range.

Sources: Texas County Population Estimates, 2010 and the Concho Valley Council of Governments' audited financial statements as of September 30, 2011, and salary schedule for 2012.

The Concho Valley Council of Governments submitted all statutorily required reports.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2011.<sup>9</sup> The audit report did not contain any findings, and all of the statutorily required elements were included in the audit report.

According to this RPC's most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were family and children services (\$7,389,153) and aging services (\$2,206,081).

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<sup>9</sup> An unqualified opinion indicates that the financial statements were presented fairly in all material respects.

## Deep East Texas Council of Governments

Deep East Texas Council of Governments	
Location	Jasper, TX
Number of Counties	12
Population	378,477
Number of Positions on Salary Schedule	78
Executive Director's Salary Range <sup>a</sup>	\$108,516 to \$179,051
Net Assets	\$1,739,788
Total Revenue	\$25,021,219
Total Expenditures	\$25,117,577
Total American Recovery and Reinvestment Act Funds Spent	\$56,443
<sup>a</sup> This RPC reported only a salary range.	
Sources: Texas County Population Estimates, 2010 and the Deep East Texas Council of Governments' audited financial statements as of September 30, 2011, and salary schedule 2012.	

The Deep East Texas Council of Governments submitted all statutorily required reports. However, this RPC did not submit its salary schedule by the required due date. Texas Local Government Code, Section 391.0117(e), requires an RPC to submit its salary schedule to the State Auditor's Office no later than the 45th day before the date of the beginning of the RPC's fiscal year. This RPC should have submitted its salary schedule to the State Auditor's Office by August 17, 2011; however it did not submit the salary schedule until February 21, 2012.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2011.<sup>10</sup> The audit report did not contain any findings, and all of the statutorily required elements were included in the audit report.

According to this RPC's most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were regional housing authority (\$11,659,953) and disaster recovery (\$4,668,903).

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<sup>10</sup> An unqualified opinion indicates that the financial statements were presented fairly in all material respects.

## East Texas Council of Governments

East Texas Council of Governments	
Location	Kilgore, TX
Number of Counties	14
Population	829,749
Number of Positions on Salary Schedule	124
Executive Director's Salary	\$100,000
Net Assets	\$4,225,164
Total Revenue	\$44,717,707
Total Expenditures	\$45,322,143
Total American Recovery and Reinvestment Act Funds Spent	\$5,216,053
Sources: Texas County Population Estimates, 2010 and the East Texas Council of Governments' audited financial statements as of September 30, 2011, and salary schedule for 2012.	

The East Texas Council of Governments submitted all statutorily required reports. However, this RPC did not submit its salary schedule by the required due date. Texas Local Government Code, Section 391.0117(e), requires an RPC to submit its salary schedule to the State Auditor's Office no later than the 45th day before the date of the beginning of the RPC's fiscal year. This RPC should have submitted its salary schedule to the State Auditor's Office by August 17, 2011; however, it did not submit the salary schedule until September 30, 2011.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2011.<sup>11</sup> The audit report did not contain any findings, and all of the statutorily required elements were included in the audit report.

According to this RPC's most recent audited financial statements, the two programs for which this RPC

spent the largest amounts of funds were workforce development (\$31,141,778) and aging (\$4,988,958).

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<sup>11</sup> An unqualified opinion indicates that the financial statements were presented fairly in all material respects.

## Golden Crescent Regional Planning Commission

Golden Crescent Regional Planning Commission	
Location	Victoria, TX
Number of Counties	7
Population	188,626
Number of Positions on Salary Schedule	33
Executive Director's Salary	\$105,638
Net Assets	\$3,827,832
Total Revenue	\$8,799,563
Total Expenditures	\$8,338,923
Total American Recovery and Reinvestment Act Funds Spent	\$11
Sources: Texas County Population Estimates, 2010 and the Golden Crescent Regional Planning Commission's audited financial statements as of August 31, 2011, and salary schedule for 2012	

The Golden Crescent Regional Planning Commission submitted all statutorily required reports. However, this RPC did not submit its salary schedule by the required due date. Texas Local Government Code, Section 391.0117(e), requires an RPC to submit its salary schedule to the State Auditor's Office no later than the 45th day before the date of the beginning of the RPC's fiscal year. This RPC should have submitted its salary schedule to the State Auditor's Office by July 18, 2011; however, it did not submit the salary schedule until August 30, 2011.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended August 31, 2011.<sup>12</sup> The audit report did not contain any findings, and all of the statutorily required elements were included in the audit report.

According to this RPC's most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were health and welfare

(\$6,522,008) and public safety (\$1,385,664).

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<sup>12</sup> An unqualified opinion indicates that the financial statements were presented fairly in all material respects.

**Heart of Texas Council of Governments****Heart of Texas Council of Governments**

Location	Waco, TX
Number of Counties	6
Population	349,273
Number of Positions on Salary Schedule	33
Executive Director's Salary Range <sup>a</sup>	\$74,118 to \$122,294
Net Assets	\$1,845,223
Total Revenue	\$9,281,040
Total Expenditures	\$9,452,634
Total American Recovery and Reinvestment Act Funds Spent	\$354,744

<sup>a</sup> This RPC reported only a salary range.

Sources: Texas County Population Estimates, 2010 and the Heart of Texas Council of Governments' audited financial statements as of September 30, 2011, and salary schedule for 2012.

The Heart of Texas Council of Governments submitted all statutorily required reports.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2011.<sup>13</sup> The audit report did not contain any findings, and all of the statutorily required elements were included in the audit report.

According to this RPC's most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were aging (\$3,088,719) and transportation (\$2,133,889).

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<sup>13</sup> An unqualified opinion indicates that the financial statements were presented fairly in all material respects.

**Houston-Galveston Area Council of Governments**

Houston-Galveston Area Council of Governments	
Location	Houston, TX
Number of Counties	13
Population	6,087,133
Number of Positions on Salary Schedule	126
Executive Director's Salary Range <sup>a</sup>	\$140,900 to \$221,500
Net Assets	\$12,998,549
Total Revenue	\$357,928,084
Total Expenditures	\$356,582,995
Total American Recovery and Reinvestment Act Funds Spent	\$51,587,728
<sup>a</sup> This RPC reported only a salary range.	
Sources: Texas County Population Estimates, 2010 and the Houston-Galveston Area Council of Governments' audited financial statements as of December 31, 2010, and salary schedules for 2012.	

The Houston-Galveston Area Council of Governments submitted all statutorily required reports.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended December 31, 2010.<sup>14</sup> The audit report did not contain any findings, and all of the statutorily required elements were included in the audit report.

According to this RPC's most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were workforce programs (\$302,936,492) and transportation (\$29,513,710).

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<sup>14</sup> An unqualified opinion indicates that the financial statements were presented fairly in all material respects.

**Lower Rio Grande Valley Development Council**

Lower Rio Grande Valley Development Council	
Location	Weslaco, TX
Number of Counties	3
Population	1,203,123
Number of Positions on Salary Schedule	109
Executive Director's Salary	\$146,770
Net Assets	\$2,886,345
Total Revenue	\$27,456,373
Total Expenditures	\$27,682,757
Total American Recovery and Reinvestment Act Funds Spent	\$354,607
Sources: Texas County Population Estimates, 2010 and the Lower Rio Grande Valley Development Council's audited financial statements as of December 31, 2010, and salary schedule for 2012.	

The Lower Rio Grande Valley Development Council submitted all statutorily required reports.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended December 31, 2010.<sup>15</sup> The audit report did not contain any findings, and all of the statutorily required elements were included in the audit report.

According to this RPC's most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were social services (\$8,775,019) and aging and disability services (\$5,095,133).

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<sup>15</sup> An unqualified opinion indicates that the financial statements were presented fairly in all material respects.



**Middle Rio Grande Development Council**

<b>Middle Rio Grande Development Council</b>	
Location	Carrizo Springs, TX
Number of Counties	9
Population	167,010
Number of Positions on Salary Schedule	107
Executive Director's Salary	\$101,198
Net Assets	\$3,095,271
Total Revenue	\$16,131,571
Total Expenditures	\$16,744,993
Total American Recovery and Reinvestment Act Funds Spent	\$1,859,039
Sources: Texas County Population Estimates, 2010 and the Middle Rio Grande Development Council's audited financial statements as of August 31, 2011, and salary schedule for 2012.	

The Middle Rio Grande Development Council submitted all statutorily required reports.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended August 31, 2011.<sup>16</sup> However, the audit report identified two significant deficiencies in this RPC's federal and state awards process. The first finding concerned subrecipient monitoring in the federal Aging Cluster. Specifically, the RPC did not comply with subrecipient monitoring requirements.

The second significant deficiency concerned cash management of the Workforce Investment Act and Child Care Development Program. Specifically, the RPC drew cash in excess of immediate needs in violation of federal requirements regarding cash management.

The RPC's management agreed with the findings and responded that it would comply with subrecipient monitoring requirements and develop procedures to monitor excess cash

draws. This RPC's financial report contained all of the statutorily required elements.

It's important to note that both of these significant deficiencies were also identified in this RPC's financial statement audit from the previous year.

According to this RPC's most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were economic opportunity (\$11,310,147) and public safety (\$2,965,100).

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<sup>16</sup> An unqualified opinion indicates that the financial statements were presented fairly in all material respects.

**Nortex Regional Planning Commission**

<b>Nortex Regional Planning Commission</b>	
Location	Wichita Falls, TX
Number of Counties	11
Population	222,860
Number of Positions on Salary Schedule	28
Executive Director's Salary	\$97,973
Net Assets	\$448,417
Total Revenue	\$3,908,597
Total Expenditures	\$3,840,657
Total American Recovery and Reinvestment Act Funds Spent	\$1,287,706
Sources: Texas County Population Estimates, 2010 and the Nortex Regional Planning Commission's audited financial statements as of September 30, 2011, and salary schedule for 2012.	

The Nortex Regional Planning Commission submitted all statutorily required reports. However, this RPC did not submit its salary schedule by the required due date. Texas Local Government Code, Section 391.0117(e), requires an RPC to submit its salary schedule to the State Auditor's Office no later than the 45th day before the date of the beginning of the RPC's fiscal year. This RPC should have submitted its salary schedule to the State Auditor's Office by August 17, 2011; however, it did not submit the salary schedule until September 8, 2011.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2011.<sup>17</sup> The audit report did not contain any findings, and all of the statutorily required elements were included in the audit report.

According to this RPC's most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were aging (\$1,563,556) and emergency communications (\$868,709).

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<sup>17</sup> An unqualified opinion indicates that the financial statements were presented fairly in all material respects.

**North Central Texas Council of Governments**

<b>North Central Texas Council of Governments</b>	
Location	Arlington, TX
Number of Counties	16
Population	6,539,950
Number of Positions on Salary Schedule	152
Executive Director's Salary Range <sup>a</sup>	\$140,900 to \$221,500
Net Assets	\$19,630,204
Total Revenue	\$164,203,640
Total Expenditures	\$177,585,102
Total American Recovery and Reinvestment Act Funds Spent	\$13,968,369
<sup>a</sup> This RPC reported only a salary range.	
Sources: Texas County Population Estimates, 2010 and the North Central Texas Council of Governments' audited financial statements as of September 30, 2011, and salary schedule for 2012.	

The North Central Texas Council of Governments submitted all statutorily required reports. In addition, this RPC complied with most state requirements regarding its salary schedule.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2011.<sup>18</sup> The audit report did not contain any findings, and all of the statutorily required elements were included in the audit report.

According to this RPC's most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were transportation (\$76,151,018) and workforce development (\$58,952,928).

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<sup>18</sup> An unqualified opinion indicates that the financial statements were presented fairly in all material respects.

**Panhandle Regional Planning Commission**

Panhandle Regional Planning Commission	
Location	Amarillo, TX
Number of Counties	26
Population	427,927
Number of Positions on Salary Schedule	42
Executive Director's Salary	\$125,880
Net Assets	\$7,755,694
Total Revenue	\$24,300,635
Total Expenditures	\$23,698,429
Total American Recovery and Reinvestment Act Funds Spent	\$1,746,144
Sources: Texas County Population Estimates, 2010 and the Panhandle Regional Planning Commission's audited financial statements as of September 30, 2011, and salary schedule for 2012.	

The Panhandle Regional Planning Commission submitted all statutorily required reports.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2011.<sup>19</sup> The audit report did not contain any findings, and all of the statutorily required elements were included in the audit report.

According to this RPC's most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were workforce development (\$15,029,693) and aging services (\$2,953,549).

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<sup>19</sup> An unqualified opinion indicates that the financial statements were presented fairly in all material respects.

## Permian Basin Regional Planning Commission

Permian Basin Regional Planning Commission	
Location	Midland, TX
Number of Counties	17
Population	417,679
Number of Positions on Salary Schedule	58
Executive Director's Salary	\$93,712
Net Assets	\$1,935,675
Total Revenue	\$8,893,273
Total Expenditures	\$11,751,585
Total American Recovery and Reinvestment Act Funds Spent	\$903,907
Sources: Texas County Population Estimates, 2010 and the Permian Basin Regional Planning Commission's audited financial statements as of September 30, 2011, and salary schedule for 2012.	

The Permian Basin Regional Planning Commission submitted all statutorily required reports.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2011.<sup>20</sup> The audit report did not contain any findings, and all of the statutorily required elements were included in the audit report.

According to this RPC's most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were homeland security (\$5,789,628) and aging services (\$2,046,864).

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<sup>20</sup> An unqualified opinion indicates that the financial statements were presented fairly in all material respects.

## Rio Grande Council of Governments

Rio Grande Council of Governments	
Location	El Paso, TX
Number of Counties	7
Population	1,035,146 <sup>a</sup>
Number of Positions on Salary Schedule	41
Executive Director's Salary	\$89,095
Net Assets	\$1,065,834
Total Revenue	\$6,977,099
Total Expenditures	\$6,695,916
Total American Recovery and Reinvestment Act Funds Spent	\$94,022

<sup>a</sup> Population includes Dona Ana County in New Mexico, which has a population of 209,233. Total population of the 6 Texas counties served by the Rio Grande Council of Governments is 825,913.

Sources: Texas County Population Estimates, 2010 and the Rio Grande Council of Governments' audited financial statements as of September 30, 2011, and salary schedule for 2012.

The Rio Grande Council of Governments submitted all statutorily required reports.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2011.<sup>21</sup> The audit report did not contain any findings, and all of the statutorily required elements were included in the audit report.

According to this RPC's most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were aging services (\$4,355,501) and emergency communications (\$563,164).

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<sup>21</sup> An unqualified opinion indicates that the financial statements were presented fairly in all material respects.

## South East Texas Regional Planning Commission

South East Texas Regional Planning Commission	
Location	Beaumont, TX
Number of Counties	3
Population	388,745
Number of Positions on Salary Schedule	81
Executive Director's Salary Range <sup>a</sup>	\$92,600 to \$145,000
Net Assets	\$5,545,824
Total Revenue	\$42,421,879
Total Expenditures	\$43,246,987
Total American Recovery and Reinvestment Act Funds Spent	\$99,604
<sup>a</sup> This RPC reported only a salary range.	
Sources: Texas County Population Estimates, 2010 and the South East Texas Regional Planning Commission's audited financial statements as of September 30, 2011, and salary schedule for 2012.	

The South East Texas Regional Planning Commission submitted all statutorily required reports. However, this RPC did not submit its salary schedule by the required due date. Texas Local Government Code, Section 391.0117(e), requires an RPC to submit its salary schedule to the State Auditor's Office no later than the 45th day before the date of the beginning of the RPC's fiscal year. This RPC should have submitted its salary schedule to the State Auditor's Office by August 17, 2011; however, it did not submit the salary schedule until September 30, 2011.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2011.<sup>22</sup> The audit report did not contain any findings, and all of the statutorily required elements were included in the audit report.

According to this RPC's most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were community development (\$23,699,138) and substance abuse (\$6,457,169).

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<sup>22</sup> An unqualified opinion indicates that the financial statements were presented fairly in all material respects.

## South Plains Association of Governments

South Plains Association of Governments	
Location	Lubbock, TX
Number of Counties	15
Population	411,659
Number of Positions on Salary Schedule	39
Executive Director's Salary Range <sup>a</sup>	\$92,600 to \$145,600
Net Assets	\$6,476,446
Total Revenue	\$6,977,380
Total Expenditures	\$6,759,211
Total American Recovery and Reinvestment Act Funds Spent	\$0

<sup>a</sup> This RPC reported only a salary range.

Sources: Texas County Population Estimates, 2010 and the South Plains Association of Governments' audited financial statements as of September 30, 2011, and salary schedule for 2012.

The South Plains Association of Governments submitted all statutorily required reports.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2011.<sup>23</sup> The audit report did not contain any findings, and all of the statutorily required elements were included in the audit report.

According to this RPC's most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were emergency management (\$2,460,539) and aging services (\$1,731,363).

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<sup>23</sup> An unqualified opinion indicates that the financial statements were presented fairly in all material respects.



## South Texas Development Council

South Texas Development Council	
Location	Laredo, TX
Number of Counties	4
Population	330,590
Number of Positions on Salary Schedule	31
Executive Director's Salary	\$153,317
Net Assets	\$1,205,816
Total Revenue	\$12,441,882
Total Expenditures	\$12,447,886
Total American Recovery and Reinvestment Act Funds Spent	\$1,018,553
Sources: Texas County Population Estimates, 2010 and the South Texas Development Council's audited financial statements as of September 30, 2011, and salary schedule for 2012.	

The South Texas Development Council submitted all statutorily required reports.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2011.<sup>24</sup> The audit report did not contain any findings, and all of the statutorily required elements were included in the audit report.

According to this RPC's most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were HIV prevention (\$3,939,820) and housing and urban development (\$3,172,502).

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<sup>24</sup> An unqualified opinion indicates that the financial statements were presented fairly in all material respects.

## Texoma Council of Governments

Texoma Council of Governments	
Location	Sherman, TX
Number of Counties	3
Population	193,229
Number of Positions on Salary Schedule	62
Executive Director's Salary	\$94,713
Net Assets	\$2,571,486
Total Revenue	\$18,123,189
Total Expenditures	\$18,028,491
Total American Recovery and Reinvestment Act Funds Spent	\$3,731,408
Sources: Texas County Population Estimates, 2010 and the Texoma Council of Governments' audited financial statements as of April 30, 2011, and salary schedule for 2013.	

The Texoma Council of Governments submitted all statutorily required reports.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended April 30, 2011.<sup>25</sup>

However, the audit report identified one material weakness and two significant deficiencies in this RPC's accounting and financial reporting processes. The material weakness concerned a lack of segregation of various funds in the RPC's general ledger.

The second finding was a significant deficiency regarding a lack of segregation of duties in the accounting system. The third finding was a significant deficiency regarding (1) a lack of adequate controls over the period-end financial reporting process and (2) the fact that the RPC did not prepare its own financial statements.

In all three instances, the RPC's management agreed with the findings and responded that it would (1) pursue software and/or account coding modifications to resolve the finding during the current or next fiscal year, (2) assign duties to limit concentration of control over any of its accounting processes, and (3) identify continuing education opportunities for its financial staff. However, management asserted that it did not plan to add staff to segregate job duties. Additionally, this RPC's financial report contained all of the statutorily required elements.

It's important to note that both of the significant deficiencies were also identified in this RPC's financial statement audit from the previous year. In addition, the material weakness was the same material weakness identified in the prior year's audit of the financial statements.

According to this RPC's most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were housing and client services (\$10,992,798) and community and economic development (\$3,395,161).

<sup>25</sup> An unqualified opinion indicates that the financial statements were presented fairly in all material respects.

**West Central Texas Council of Governments**

West Central Texas Council of Governments	
Location	Abilene, TX
Number of Counties	19
Population	327,390
Number of Positions on Salary Schedule	107
Executive Director's Salary	\$99,785
Net Assets	\$1,802,542
Total Revenue	\$14,154,657
Total Expenditures	\$14,226,598
Total American Recovery and Reinvestment Act Funds Spent	\$437,323
Sources: Texas County Population Estimates, 2010 and the West Central Texas Council of Governments' audited financial statements as of September 30, 2011, and salary schedule for 2012.	

The West Central Texas Council of Governments submitted all statutorily required reports. In addition, this RPC complied with most state requirements regarding its salary schedule.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2011.<sup>26</sup> The audit report did not contain any findings, and all of the statutorily required elements were included in the audit report.

According to this RPC's most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were employer of record services (\$5,905,698) and aging services (\$2,607,248).

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<sup>26</sup> An unqualified opinion indicates that the financial statements were presented fairly in all material respects.

# Appendices

Appendix 1

## **Objectives, Scope, and Methodology**

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### **Objectives**

The objectives of this project were to:

- Determine whether regional planning commissions have submitted reports, audits, and salary schedules to the State Auditor, as required by Texas Local Government Code, Sections 391.0095 and 391.0117, and report any failure to comply with the reporting requirements to the Governor's Office.
- Analyze the RPCs' reports and audits, including any working papers and other supporting documentation, as deemed necessary.

### **Scope**

The scope of this project covered the reports the State Auditor's Office received from RPCs between December 2010 and August 2012.

### **Methodology**

The methodology for this project included determining whether the 24 RPCs submitted statutorily required information due to the State Auditor's Office between December 2010 and August 2012. Auditors did not verify the accuracy of that information. Auditors also compiled and analyzed the information that the RPCs submitted, such as the results of financial statement audits and information from salary schedules.

This project was for legislative information purposes; 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 help ensure accuracy.

Information collected and reviewed included the following:

- Audited financial statements.
- Salary schedules.
- Disposed asset reports.
- Productivity and performance reports.

Procedures and tests conducted included the following:

- Determining whether the information RPCs submitted included all of the components required by statute.
- Compiling and analyzing certain information that the RPCs submitted, such as results from audited financial statements and salary schedules.

Criteria used included the following:

- Texas Local Government Code, Chapter 391.

### **Project Information**

Fieldwork was conducted from August 2012 through September 2012.

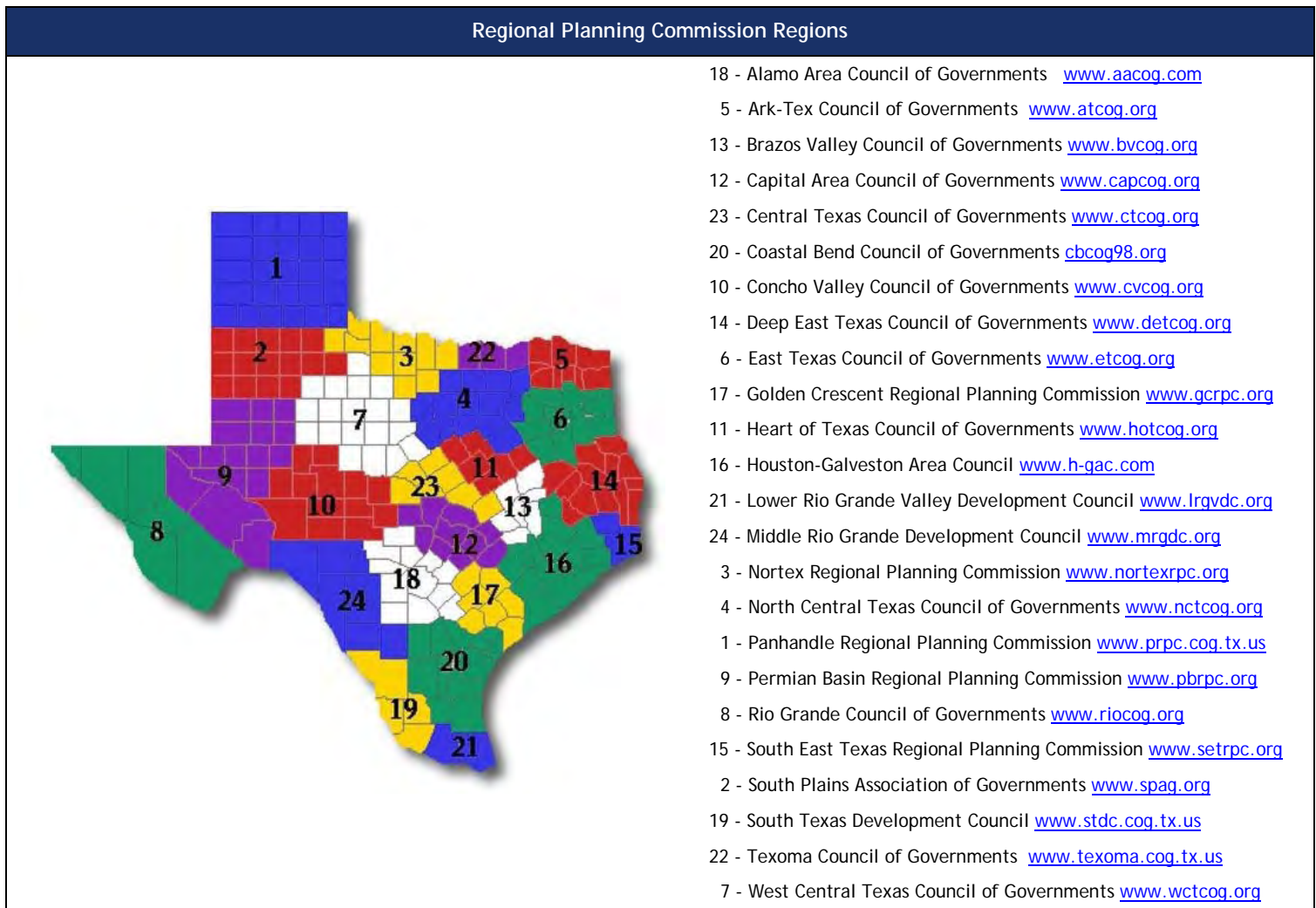
The following members of the State Auditor's staff performed this project:

- Lucien Hughes (Project Manager)
- Charles Wilson, MPAff (Assistant Project Manager)
- Dana Musgrave, MBA (Quality Control Reviewer)
- John Young, MPAff (Audit Manager)

## Map of Regional Planning Commission Regions

Regional planning commissions provide services to areas ranging from 3 counties (the Lower Rio Grande Valley Development Council, the South East Texas Regional Planning Commission, and the Texoma Council of Governments) to 26 counties (the Panhandle Regional Planning Commission). Figure 1 presents a map of the regional planning commissions and the Texas counties to which they provide services.

Figure 1



Source: The Texas Association of Regional Councils' Web site at [http://www.txregionalcouncil.org/display.php?page=regions\\_map.php](http://www.txregionalcouncil.org/display.php?page=regions_map.php).

## Financial and Population Information Regarding Regional Planning Commissions

Regional planning commissions provide services to more than 25 million people. The North Central Texas Council of Governments provides services to the highest number of people (6,539,950), while the Concho Valley Council of Governments provides services to the fewest number of people (154,192).

Table 2 lists each regional planning commission's total revenue from all sources, total expenditures, total American Recovery and Reinvestment Act (ARRA) funds expended, and population.

Table 2

Financial and Population Information Regarding Regional Planning Commissions					
Regional Planning Commission	Fiscal Year End	Total Revenue from All Sources	Total Expenditures	ARRA Funds Expended	Population
Alamo Area Council of Governments	December 31, 2010	\$46,147,626	\$45,641,488	\$8,173,063	2,249,011
Ark-Tex Council of Governments	September 30, 2011	16,754,667	16,666,876	438,258	325,409 <sup>a</sup>
Brazos Valley Council of Governments	September 30, 2011	32,790,353	32,157,225	843,315	319,447
Capital Area Council of Governments	September 30, 2011	21,564,749	21,092,694	0	1,830,003
Central Texas Council of Governments	June 30, 2011	44,619,571	44,375,027	2,997,992	449,641
Coastal Bend Council of Governments	December 31, 2010	6,219,975	6,269,337	197,239	571,987
Concho Valley Council of Governments	September 30, 2011	13,348,443	13,364,987	87,554	154,192
Deep East Texas Council of Governments	September 30, 2011	25,021,219	25,117,577	56,443	378,477
East Texas Council of Governments	September 30, 2011	44,717,707	45,322,143	5,216,053	829,749
Golden Crescent Regional Planning Commission	August 31, 2011	8,799,563	8,338,923	11	188,626
Heart of Texas Council of Governments	September 30, 2011	9,281,040	9,452,634	354,744	349,273
Houston-Galveston Area Council of Governments	December 31, 2010	357,928,084	356,582,995	51,587,728	6,087,133
Lower Rio Grande Valley Development Council	December 31, 2010	27,456,373	27,682,757	354,607	1,203,123
Middle Rio Grande Development Council	August 31, 2011	16,131,571	16,744,993	1,859,039	167,010
Nortex Regional Planning Commission	September 30, 2011	3,908,597	3,840,657	1,287,706	222,860

**Financial and Population Information Regarding Regional Planning Commissions**

Regional Planning Commission	Fiscal Year End	Total Revenue from All Sources	Total Expenditures	ARRA Funds Expended	Population
North Central Texas Council of Governments	September 30, 2011	164,203,640	177,585,102	13,968,369	6,539,950
Panhandle Regional Planning Commission	September 30, 2011	24,300,635	23,698,429	1,746,144	427,927
Permian Basin Regional Planning Commission	September 30, 2011	8,893,273	11,751,585	903,907	417,679
Rio Grande Council of Governments	September 30, 2011	6,977,099	6,695,916	94,022	1,035,146 <sup>b</sup>
South East Texas Regional Planning Commission	September 30, 2011	42,421,879	43,246,987	99,604	388,745
South Plains Association of Governments	September 30, 2011	6,977,380	6,759,211	0	411,659
South Texas Development Council	September 30, 2011	12,441,882	12,447,886	1,018,553	330,590
Texoma Council of Governments	April 30, 2011	18,123,189	18,028,491	3,731,408	193,229
West Central Texas Council of Governments	September 30, 2011	14,154,657	14,226,598	437,323	327,390
<b>Totals</b>		<b>\$973,183,172</b>	<b>\$987,090,518</b>	<b>\$95,453,082</b>	<b>25,398,256</b>

<sup>a</sup> Population includes Miller County in Arkansas, which has a population of 43,462. The total population of the 9 Texas counties served by the Ark-Tex Council of Governments is 281,947.

<sup>b</sup> Population includes Dona Ana County in New Mexico, which has a population of 209,233. The total population of the 6 Texas counties served by the Rio Grande Council of Governments is 825,913.

Sources: Texas County Population Estimates for 2010 and audited financial statements submitted by the regional planning commissions.



## ***Related State Auditor's Office Work***

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Related State Auditor's Office Work		
Number	Product Name	Release Date
12-001	A Summary of Reports Submitted by Regional Planning Commissions	September 2011
11-009	A Review of Reports Submitted by Regional Planning Commissions	October 2010
10-038	An Audit Report on the East Texas Council of Governments' Procurement of Services for Selected Programs	August 2010

Copies of this report have been distributed to the following:

### **Legislative Audit Committee**

The Honorable David Dewhurst, Lieutenant Governor, Joint Chair  
The Honorable Joe Straus III, Speaker of the House, Joint Chair  
The Honorable Thomas “Tommy” Williams, Senate Finance Committee  
The Honorable Jim Pitts, House Appropriations Committee  
The Honorable Harvey Hilderbran, House Ways and Means Committee

### **Office of the Governor**

The Honorable Rick Perry, Governor

### **Board Chairs and Executive Directors of the Following Regional Planning Commissions**

Alamo Area Council of Governments  
Ark-Tex Council of Governments  
Brazos Valley Council of Governments  
Capital Area Council of Governments  
Central Texas Council of Governments  
Coastal Bend Council of Governments  
Concho Valley Council of Governments  
Deep East Texas Council of Governments  
East Texas Council of Governments  
Golden Crescent Regional Planning Commission  
Heart of Texas Council of Governments  
Houston-Galveston Area Council of Governments  
Lower Rio Grande Valley Development Council  
Middle Rio Grande Development Council  
Nortex Regional Planning Commission  
North Central Texas Council of Governments  
Panhandle Regional Planning Commission  
Permian Basin Regional Planning Commission  
Rio Grande Council of Governments  
South East Texas Regional Planning Commission  
South Plains Association of Governments  
South Texas Development Council  
Texoma Council of Governments  
West Central Texas Council of Governments



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