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

October 2013
Report No. 14-005

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Overall Conclusion

All 24 regional planning commissions (RPCs) in Texas submitted all statutorily required financial, asset disposal, 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 \$863,200,503 in revenues.
- Spent \$41,988,565 in American Recovery and Reinvestment Act funds.

The financial statements the RPCs submitted contained the statutory elements required by Chapter 391 of the Texas Local Government Code. However, 6 (25 percent) of the 24 RPCs either (1) submitted salary schedules to the State Auditor's Office after the due date or (2) submitted salary schedules that exceeded the state classification schedule salaries for some positions.

The information in this report covers RPC reports the State Auditor's Office obtained between June 2012 and August 2013. Because 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 opinions¹ on the financial statements for all 24 RPCs, and all of the financial reports contained the statutory elements required by Chapter 391 of the Texas Local Government Code. However, for 5 (21 percent) of the 24 RPCs' audited financial statements, the CPAs identified material weaknesses and/or significant deficiencies in internal controls

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.

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

over financial reporting or compliance with major federal and state award programs. Those five RPCs were:

- The Ark-Tex Council of Governments (see Chapter 1-B).
- The Concho Valley Council of Governments (see Chapter 1-G).
- The Middle Rio Grande Development Council (see Chapter 1-N).
- The Permian Basin Regional Planning Commission (see Chapter 1-R).
- The Texoma Council of Governments (see Chapter 1-W).

According to their audited financial statements, management of those five 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 findings of significant deficiencies for the Texoma Council of Governments were the same findings of significant deficiencies identified in that RPC's financial statement audits from the previous two years. Additionally, a material weakness finding for the Texoma Council of Governments was the same finding of material weakness identified in the previous two years' audits of that RPC's financial statements.

Changes to RPCs' Reporting Requirements

Following the 82nd legislative session, the Office of the Governor repealed sections of the Texas Administrative Code that contained requirements and guidance related to the reports that RPCs were required to submit 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 that RPCs should report regarding disposed assets. While the Texas Local Government Code still requires RPCs to submit those reports, it specifies a due date only for the RPCs' submission of salary schedules.

RPCs' Programs

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 community development.

Summary of Objectives, Scope, and Methodology

The objectives of this project were to:

- Determine whether RPCs have submitted audited annual financial statements 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 audited annual financial statements and salary schedules, including any working papers and other supporting documentation, as deemed necessary.

The scope of this project covered the reports the State Auditor's Office obtained from RPCs between June 2012 and August 2013.

The methodology for this project included determining whether the 24 RPCs submitted statutorily required information due to the State Auditor's Office between June 2012 and August 2013. 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 a non-audit service; 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.

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Detailed Results

Chapter 1

Summary of Information from Reports That Regional Planning Commissions Submitted

Compliance with Reporting Requirements

All 24 regional planning commissions (RPCs) in Texas submitted all statutorily required financial, asset disposal, productivity, performance, and salary reports to the State Auditor's Office. Additionally, the financial statements the RPCs submitted contained the statutory elements required by Chapter 391 of the Texas Local Government Code. However, as is discussed in more detail below, 6 (25 percent) of the 24 RPCs did not fully comply with all of the statutory requirements regarding their salary schedules. It is important to note that auditors compiled the information that the RPCs submitted to the State Auditor's Office, but 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 that the RPCs submitted for this report between June 2012 and August 2013. RPCs do not have the same fiscal years, and 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.

Salary Reports

Twenty-one (88 percent) of the 24 RPCs submitted salary reports, which are referred to as salary schedules, to the State Auditor's Office within the required time periods. Three RPCs submitted salary schedules after the due date. Texas Local Government Code, Section 391.0117, requires an RPC to submit its salary schedule, including the salaries of all exempt positions, to the State Auditor no later than the 45th day before the date of the beginning of the RPC's fiscal year. (See Chapter 1-A through Chapter 1-X for more information about each RPC's compliance with that requirement.)

In addition, 21 (88 percent) of the 24 RPCs submitted salary schedules showing salaries that were less than or equal to the maximum salaries

authorized by statute. Maximum salaries for three RPCs exceeded the state classification schedule salaries for some positions. Texas Local Government Code, Section 391.0117, requires an RPC to adopt a salary schedule that does not exceed the state salary schedule for classified positions as prescribed by the General Appropriations Act adopted by the most recent Legislature. (See Chapter 1-A through Chapter 1-X for more information about each RPC's compliance with that requirement.)

Audited Financial Statements

External certified public accountants (CPAs) issued unqualified opinions on the financial statements for all 24 RPCs.² However, for 5 (21 percent) of the 24 RPCs' audited financial statements, the CPAs identified material weaknesses or significant deficiencies in internal controls over financial reporting or compliance with major federal and state award programs. Those five RPCs were:

- The Ark-Tex Council of Governments (see Chapter 1-B).
- The Concho Valley Council of Governments (see Chapter 1-G).
- The Middle Rio Grande Development Council (see Chapter 1-N).
- The Permian Basin Regional Planning Commission (see Chapter 1-R).
- The Texoma Council of Governments (see Chapter 1-W).

According to their audited financial statements, management of those five RPCs asserted that they had taken or were taking steps to address the material weaknesses and significant deficiencies. It is important to note that the findings of significant deficiencies and a material weakness at the Texoma Council of Governments were the same as findings identified at that RPC in the previous two fiscal years.

Changes to RPCs' Reporting Requirements

Following the 82nd legislative session, the Office of the Governor repealed sections of the Texas Administrative Code that contained requirements and guidance related to the reports that RPCs were required to submit 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 that RPCs should report regarding disposed assets. While the Texas Local Government Code still requires RPCs to submit those reports, it specifies a due date only for the RPCs' submission of salary schedules.

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

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 in terms of expenditures for each RPC are identified in Chapter 1-A through Chapter 1-X. Examples of those programs include the following general categories:

- Aging services.
- Community development and economic opportunity.
- Disaster recovery.
- Emergency communications and management.
- Family and children services
- Health and welfare.
- HIV programs.
- Homeland security.
- Housing-related programs.
- Public safety.
- Substance abuse.
- Transportation programs.
- Workforce programs.

Of the largest program expenditures the RPCs reported, the following general program categories had the largest expenditure amounts: workforce programs, transportation programs, and community development.

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	279
Executive Director's Salary	\$150,010
Net Assets	\$12,141,227
Total Revenue	\$49,848,285
Total Expenditures	\$49,235,304
Total American Recovery and Reinvestment Act Funds Spent	\$7,477,157
Sources: U. S. Census Bureau 2010 population totals and the Alamo Area Council of Governments' audited financial statements as of December 31, 2011, and salary schedule for 2012.	

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

Maximum salaries on this RPC's salary schedule exceeded the state classification schedule salaries for some corresponding positions.

This RPC received an unqualified opinion³ on its financial statements for the fiscal year ended December 31, 2011. This RPC's audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

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 (\$16,103,343) and health and welfare (\$9,531,789).

³ 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 ^a
Number of Positions on Salary Schedule	60.5
Executive Director's Salary	\$120,000
Net Assets	\$6,550,598
Total Revenue	\$15,889,527
Total Expenditures	\$17,277,841
Total American Recovery and Reinvestment Act Funds Spent	\$114,755
^a 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: U. S. Census Bureau 2010 population totals and the Ark-Tex Council of Governments' audited financial statements as of September 30, 2012, and salary schedule for 2013.	

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

Maximum salaries on this RPC's salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2012.⁴ Additionally, this RPC's financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code. However, the audit report presented two findings regarding federal awards that were related to compliance with requirements for a U. S. Department of Housing and Urban Development program:

- The audit report identified a material weakness because the RPC did not submit a certification for the U. S. Department of Housing and Urban Development program by the required due date. This RPC's management responded that the RPC was updating its policies and procedures for that

program and that the updated policies would ensure that the required certification would be completed in a timely manner.

- One finding was an instance of noncompliance with requirements related to this RPC's utility allowance schedule. Specifically, there was no evidence that this RPC conducted an annual review of utility rate data. This RPC's management responded that it would contact the local utility companies annually to determine current utility rates to be used to update the allowance 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 housing and urban development (\$7,879,471) and transportation (\$2,961,495).

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

Brazos Valley Council of Governments

Brazos Valley Council of Governments	
Location	Bryan, TX
Number of Counties	7
Population	319,447
Number of Positions on Salary Schedule	80
Executive Director's Salary	\$160,014
Net Assets	\$6,485,937
Total Revenue	\$28,753,017
Total Expenditures	\$31,143,583
Total American Recovery and Reinvestment Act Funds Spent	\$42,599
Sources: U. S. Census Bureau 2010 population totals and the Brazos Valley Council of Governments' audited financial statements as of September 30, 2012, and salary schedule for 2013.	

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

Maximum salaries on this RPC's salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2012.⁵ This RPC's audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

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 (\$10,912,219) and workforce development (\$9,216,708).

⁵ 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	58
Executive Director's Salary	\$137,048
Net Assets	\$5,048,851
Total Revenue	\$18,697,529
Total Expenditures	\$20,590,905
Total American Recovery and Reinvestment Act Funds Spent	\$0
Sources: U. S. Census Bureau 2010 population totals and the Capital Area Council of Governments' audited financial statements as of September 30, 2012, and salary schedule for 2013.	

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

Maximum salaries on this RPC's salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2012.⁶ This RPC's audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

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 (\$7,809,800) and emergency communication (\$7,471,518).

⁶ 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	103
Executive Director's Salary	\$162,432
Net Assets	\$4,784,003
Total Revenue	\$40,938,753
Total Expenditures	\$41,686,526
Total American Recovery and Reinvestment Act Funds Spent	\$95,204
Sources: U. S. Census Bureau 2010 population totals and the Central Texas Council of Governments' audited financial statements as of June 30, 2012, and salary schedule for 2013.	

The Central Texas Council of Governments submitted all statutorily required reports. Maximum salaries on this RPC's salary schedule did not exceed the state classification schedule salaries for corresponding positions. 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, 2013; however, it did not submit the salary schedule until June 13, 2013.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended June 30, 2012.⁷ This RPC's audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

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 (\$15,652,984) and health and human services (\$11,423,371).

⁷ 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	24
Executive Director's Salary	\$113,946
Net Assets	\$446,853
Total Revenue	\$4,718,215
Total Expenditures	\$4,901,190
Total American Recovery and Reinvestment Act Funds Spent	\$0
Sources: U. S. Census Bureau 2010 population totals and the Coastal Bend Council of Governments' audited financial statements as of December 31, 2012, and salary schedule for 2013.	

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

Maximum salaries on this RPC's salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended December 31, 2012.⁸ This RPC's audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

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 (\$3,085,931) and 9-1-1 emergency communications (\$1,191,450).

⁸ 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	67
Executive Director's Salary Range ^a	\$65,000 to \$102,050
Net Assets	\$570,403
Total Revenue	\$13,219,804
Total Expenditures	\$13,082,053
Total American Recovery and Reinvestment Act Funds Spent	\$0
^a This RPC reported only a salary range.	
Sources: U. S. Census Bureau 2010 population totals and the Concho Valley Council of Governments' audited financial statements as of September 30, 2012, and salary schedule for 2013.	

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

Maximum salaries on this RPC's salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2012.⁹ This RPC's financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code. However, the audit report contained one finding regarding this RPC's Head Start Program (Program). Specifically, the number of children with disabilities enrolled in the Program directly operated by the RPC did not equal or exceed 10 percent of the total number of children enrolled in the Program, and the RPC did not obtain a waiver granting an exception to that requirement for the 2011-2012 grant year. This RPC's management concurred with the finding and stated that it would revise its Program procedures to track enrollment and request exceptions as needed.

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 (\$7,191,830) and aging services (\$2,280,727).

⁹ 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	77
Executive Director's Salary	\$162,048
Net Assets	\$1,747,718
Total Revenue	\$21,925,641
Total Expenditures	\$21,917,711
Total American Recovery and Reinvestment Act Funds Spent	\$199,483
Sources: U. S. Census Bureau 2010 population totals and the Deep East Texas Council of Governments' audited financial statements as of September 30, 2012, and salary schedule 2013.	

The Deep East Texas Council of Governments submitted all statutorily required reports.

Maximum salaries on this RPC's salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2012.¹⁰ This RPC's audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

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 (\$11,295,360) and disaster recovery (\$3,651,455).

¹⁰ 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	135
Executive Director's Salary	\$102,000
Net Assets	\$5,508,010
Total Revenue	\$37,882,539
Total Expenditures	\$36,599,693
Total American Recovery and Reinvestment Act Funds Spent	\$101,991
Sources: U. S. Census Bureau 2010 population totals and the East Texas Council of Governments' audited financial statements as of September 30, 2012, and salary schedule for 2013.	

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

Maximum salaries on this RPC's salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2012.¹¹ This RPC's audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

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 (\$24,920,298) and aging (\$4,041,959).

¹¹ 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	\$108,807
Net Assets	\$3,757,562
Total Revenue	\$8,093,081
Total Expenditures	\$8,163,351
Total American Recovery and Reinvestment Act Funds Spent	\$0
Sources: U. S. Census Bureau 2010 population totals and the Golden Crescent Regional Planning Commission's audited financial statements as of August 31, 2012, and salary schedule for 2013.	

The Golden Crescent Regional Planning Commission submitted all statutorily required reports. Maximum salaries on this RPC's salary schedule did not exceed the state classification schedule salaries for corresponding positions. 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, 2012; however, it did not submit the salary schedule until September 18, 2012.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended August 31, 2012.¹² This RPC's audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

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 (\$7,001,740) and public safety (\$896,944).

¹² 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	30
Executive Director's Salary Range ^a	\$68,054 to \$112,288
Net Assets	\$1,251,894
Total Revenue	\$7,340,088
Total Expenditures	\$7,415,694
Total American Recovery and Reinvestment Act Funds Spent	\$250,868

^a This RPC reported only a salary range.

Sources: U. S. Census Bureau 2010 population totals and the Heart of Texas Council of Governments' audited financial statements as of September 30, 2012, and salary schedule for 2014.

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

Maximum salaries on this RPC's salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2012.¹³ This RPC's audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

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 (\$2,870,842) and transportation (\$1,678,480).

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

Houston-Galveston Area Council

Houston-Galveston Area Council	
Location	Houston, TX
Number of Counties	13
Population	6,087,133
Number of Positions on Salary Schedule	172
Executive Director's Salary	\$221,813
Net Assets	\$16,808,621
Total Revenue	\$289,296,226
Total Expenditures	\$285,486,153
Total American Recovery and Reinvestment Act Funds Spent	\$21,538,013
Sources: U. S. Census Bureau 2010 population totals and the Houston-Galveston Area Council's audited financial statements as of December 31, 2011, and salary schedules for 2013.	

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

Maximum salaries on this RPC's salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended December 31, 2011.¹⁴ This RPC's audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

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 (\$226,221,149) and transportation (\$24,111,492).

¹⁴ 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	136
Executive Director's Salary	\$146,770
Net Assets	\$4,808,190
Total Revenue	\$20,243,313
Total Expenditures	\$18,321,468
Total American Recovery and Reinvestment Act Funds Spent	\$2,973,158
Sources: U. S. Census Bureau 2010 population totals and the Lower Rio Grande Valley Development Council's audited financial statements as of December 31, 2011, and salary schedule for 2013.	

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

Maximum salaries on this RPC's salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended December 31, 2011.¹⁵ This RPC's audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

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 and disability services (\$5,312,728) and transportation (\$3,548,644).

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

Middle Rio Grande Development Council

Middle Rio Grande Development Council	
Location	Carrizo Springs, TX
Number of Counties	9
Population	167,010
Number of Positions on Salary Schedule	77
Executive Director's Salary	\$101,198
Net Assets	\$3,238,246
Total Revenue	\$13,393,616
Total Expenditures	\$13,501,060
Total American Recovery and Reinvestment Act Funds Spent	\$423,273
Sources: U. S. Census Bureau 2010 population totals and the Middle Rio Grande Development Council's audited financial statements as of August 31, 2012, and salary schedule for 2013.	

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

Maximum salaries on this RPC's salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended August 31, 2012.¹⁶ This RPC's financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code. However, the audit report identified a significant deficiency in this RPC's Homeland Security Program grant reporting because there were differences between the expenses the RPC reported in the State Preparedness Assessment and Reporting Service (SPARS) system and the expenses in the RPC's general ledger. Specifically, expenses were reclassified to a different grant after the expenses had been reported in SPARS, but the RPC did not correct the information in SPARS. The RPC's management responded that it had been

in contact with the grant awarding agency to inform that agency of the situation and that it also would make adjustments to its general ledger after monthly reviews of all Homeland Security Program grants.

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 (\$8,387,002) and public safety (\$2,699,735).

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

Nortex Regional Planning Commission

Nortex Regional Planning Commission	
Location	Wichita Falls, TX
Number of Counties	11
Population	222,860
Number of Positions on Salary Schedule	26
Executive Director's Salary	\$100,912
Net Assets	\$455,887
Total Revenue	\$3,492,235
Total Expenditures	\$3,484,765
Total American Recovery and Reinvestment Act Funds Spent	\$205,019
Sources: U. S. Census Bureau 2010 population totals and the Nortex Regional Planning Commission's audited financial statements as of September 30, 2012, and salary schedule for 2013.	

The Nortex Regional Planning Commission submitted all statutorily required reports.

Maximum salaries on this RPC's salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2012.¹⁷ This RPC's audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

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 (\$1,534,999) and emergency communications (\$650,168).

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

North Central Texas Council of Governments

North Central Texas Council of Governments	
Location	Arlington, TX
Number of Counties	16
Population	6,539,950
Number of Positions on Salary Schedule	152
Executive Director's Salary Range ^a	\$175,182 to \$314,665
Net Assets	\$11,756,229
Total Revenue	\$137,527,779
Total Expenditures	\$145,401,754
Total American Recovery and Reinvestment Act Funds Spent	\$5,678,683
^a This RPC reported only a salary range.	
Sources: U. S. Census Bureau 2010 population totals and the North Central Texas Council of Governments' audited financial statements as of September 30, 2012, and salary schedule for 2013.	

The North Central Texas Council of Governments submitted all statutorily required reports.

Maximum salaries on this RPC's salary schedule exceeded the state classification schedule salaries for some positions. This RPC asserted that it was exempt from state pay plan requirements under Texas Local Government Code, Section 39.0117(f), when it developed its salary schedule in 2006, but it asserted that it is not currently exempt. Texas Local Government Code, Section 39.0117(f), exempts an RPC from state pay plan requirements if the RPC's most populous county has an actual average weekly wage that exceeds the state actual average weekly wage by 20 percent or more for the previous year as determined by the Texas Workforce Commission in its *County Employment and Wage Information Report*.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2012.¹⁸ This RPC's audit report did not contain any findings, and its financial statements

contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

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 (\$56,170,198) and workforce development (\$55,962,878).

¹⁸ 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	47
Executive Director's Salary	\$129,656
Net Assets	\$7,870,871
Total Revenue	\$21,566,348
Total Expenditures	\$21,451,171
Total American Recovery and Reinvestment Act Funds Spent	\$0
Sources: U. S. Census Bureau 2010 population totals and the Panhandle Regional Planning Commission's audited financial statements as of September 30, 2012, and salary schedule for 2014.	

The Panhandle Regional Planning Commission submitted all statutorily required reports.

Maximum salaries on this RPC's salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2012.¹⁹ This RPC's audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

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 (\$13,032,787) and aging services (\$3,049,124).

¹⁹ 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	35
Executive Director's Salary	\$93,712
Net Assets	\$1,770,794
Total Revenue	\$5,153,902
Total Expenditures	\$5,318,783
Total American Recovery and Reinvestment Act Funds Spent	\$327,863
Sources: U. S. Census Bureau 2010 population totals and the Permian Basin Regional Planning Commission's audited financial statements as of September 30, 2012, and salary schedule for 2013.	

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

Maximum salaries on this RPC's salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2012.²⁰ This RPC's financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code. However, the audit report contained one material weakness related to the RPC improperly recording and materially misstating its liability for payroll-related expenditures. This RPC's management acknowledged the material weakness and responded that it had instituted new procedures to ensure that it appropriately recorded all balances in its financial statements. Management also asserted that it had not filed reports with incorrect information with any granting agency.

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 (\$2,067,600) and homeland security (\$1,079,224).

²⁰ 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 ^a
Number of Positions on Salary Schedule	40
Executive Director's Salary	\$89,095
Net Assets	\$1,153,429
Total Revenue	\$6,875,587
Total Expenditures	\$6,787,992
Total American Recovery and Reinvestment Act Funds Spent	\$40,262

^a 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: U. S. Census Bureau 2010 population totals and the Rio Grande Council of Governments' audited financial statements as of September 30, 2012, and salary schedule for 2013.

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

Maximum salaries on this RPC's salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2012.²¹ This RPC's audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

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 (\$4,778,506) and emergency communications (\$720,782).

²¹ 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	84
Executive Director's Salary Range ^a	\$92,600 to \$145,600
Net Assets	\$4,873,198
Total Revenue	\$77,613,696
Total Expenditures	\$78,286,322
Total American Recovery and Reinvestment Act Funds Spent	\$81,716
^a This RPC reported only a salary range.	
Sources: U. S. Census Bureau 2010 population totals and the South East Texas Regional Planning Commission's audited financial statements as of September 30, 2012, and salary schedule for 2013.	

The South East Texas Regional Planning Commission submitted all statutorily required reports. Maximum salaries on this RPC's salary schedule did not exceed the state classification schedule salaries for corresponding positions. 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, 2012; however, it did not submit the salary schedule until September 26, 2012.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2012.²² This RPC's audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

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 (\$63,660,778) and substance abuse (\$3,814,736).

²² 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	37
Executive Director's Salary	\$105,882.12
Net Assets	\$6,400,333
Total Revenue	\$5,827,873
Total Expenditures	\$5,903,986
Total American Recovery and Reinvestment Act Funds Spent	\$0
Sources: U. S. Census Bureau 2010 population totals and the South Plains Association of Governments' audited financial statements as of September 30, 2012, and salary schedule for 2013.	

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

Maximum salaries on this RPC's salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2012.²³ This RPC's audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

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 (\$1,983,044) and emergency management (\$1,505,519).

²³ 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	27
Executive Director's Salary	\$153,317
Net Assets	\$983,044
Total Revenue	\$8,311,621
Total Expenditures	\$8,534,393
Total American Recovery and Reinvestment Act Funds Spent	\$20,588
Sources: U. S. Census Bureau 2010 population totals and the South Texas Development Council's audited financial statements as of September 30, 2012, and salary schedule for 2013.	

The South Texas Development Council submitted all statutorily required reports.

Maximum salaries on this RPC's salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2012.²⁴ This RPC's audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

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 intervention and prevention (\$3,611,892) and housing and urban development (\$2,096,777).

²⁴ 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	61
Executive Director's Salary	\$98,539
Net Assets	\$2,598,243
Total Revenue	\$14,813,975
Total Expenditures	\$14,787,218
Total American Recovery and Reinvestment Act Funds Spent	\$2,417,933
Sources: U. S. Census Bureau 2010 population totals and the Texoma Council of Governments' audited financial statements as of April 30, 2012, and salary schedule for 2014.	

The Texoma Council of Governments submitted all statutorily required reports.

Maximum salaries on this RPC's salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended April 30, 2012.²⁵ This RPC's financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code. 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.

- A significant deficiency was identified because of a lack of segregation of duties in the accounting system.
- A significant deficiency was identified because of a lack of adequate controls over the period-end financial reporting process, and because the RPC did not prepare the financial statements.

The RPC's management responded that it would (1) pursue software and/or account coding modifications, (2) assign duties to limit concentration of control over any of its accounting processes, and (3) identify continuing education opportunities for its financial staff. Management asserted that it did not plan to add staff to segregate job duties.

It is important to note that the material weakness and the significant deficiencies were also identified in the reports from the audits of this RPC's financial statements in the previous two years.

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 (\$9,495,696) and aging and disabilities (\$3,075,133).

²⁵ 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	112
Executive Director's Salary	\$102,778
Net Assets	\$1,574,648
Total Revenue	\$11,777,853
Total Expenditures	\$12,005,747
Total American Recovery and Reinvestment Act Funds Spent	\$0
Sources: U. S. Census Bureau 2010 population totals and the West Central Texas Council of Governments' audited financial statements as of September 30, 2012, and salary schedule for 2013.	

The West Central Texas Council of Governments submitted all statutorily required reports.

Actual salaries on this RPC's salary schedule exceeded the state classification schedule salaries for some positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2012.²⁶

This RPC's audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

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 (\$4,873,197) and aging services (\$2,493,254).

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

Appendices

Appendix 1

Objectives, Scope, and Methodology

Objectives

The objectives of this project were to:

- Determine whether regional planning commissions (RPCs) have submitted audited annual financial statements 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 audited annual financial statements and salary schedules, 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 obtained from RPCs between June 2012 and August 2013.

Methodology

The methodology for this project included determining whether the 24 RPCs submitted statutorily required information due to the State Auditor's Office between June 2012 and August 2013. 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.

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:

- Determined whether the information that the RPCs submitted included all of the components required by statute.

- Compiled and analyzed 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 July 2013 through September 2013. This project was a non-audit service; 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.

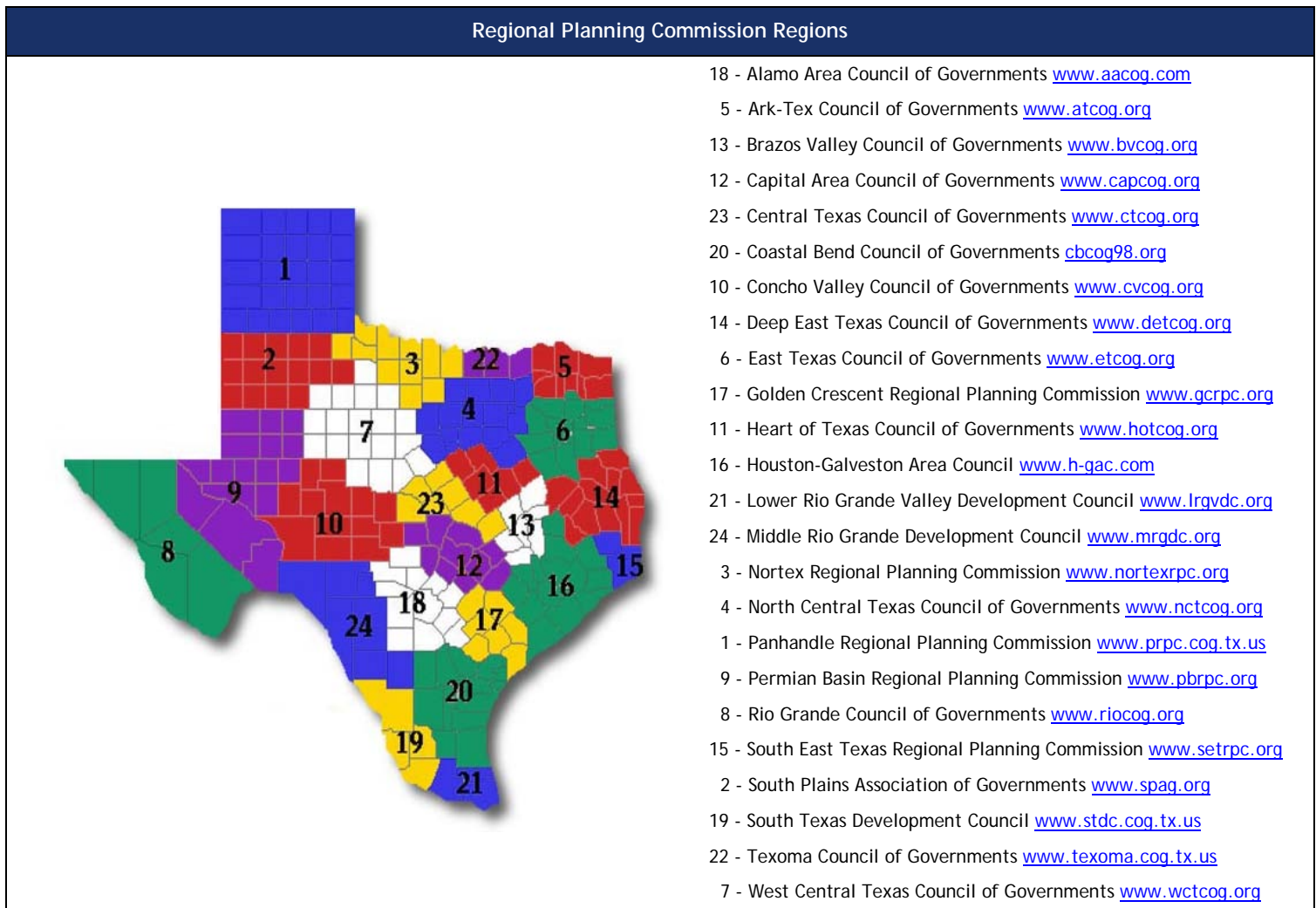
The following members of the State Auditor's staff performed this project:

- Lucien Hughes (Project Manager)
- Lilia C. Srubar, CPA (Assistant Project Manager)
- Jennifer Lehman, MBA, CIA, CFE, CGAP
- Bill Morris, CPA
- Hillary Eckford, CIA (Quality Control Reviewer)
- Ralph McClendon, CISA, CCP, CISSP (Audit Manager)

Map of Regional Planning Commission Regions

Regional planning commissions (RPCs) 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 RPCs 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.

Financial and Population Information Regarding Regional Planning Commissions

Regional planning commissions (RPCs) 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 1 lists each RPC's total revenue from all sources, total expenditures, total American Recovery and Reinvestment Act (ARRA) funds expended, and population.

Table 1

Financial and Population Information Regarding Regional Planning Commissions					
Regional Planning Commission	Fiscal Year End	Total Revenue from All Sources ^a	Total Expenditures ^a	ARRA Funds Expended	Population
Alamo Area Council of Governments	December 31, 2011	\$49,848,285	\$49,235,304	\$7,477,157	2,249,011
Ark-Tex Council of Governments	September 30, 2012	15,889,527	17,277,841	114,755	325,409 ^b
Brazos Valley Council of Governments	September 30, 2012	28,753,017	31,143,583	42,599	319,447
Capital Area Council of Governments	September 30, 2012	18,697,529	20,590,905	0	1,830,003
Central Texas Council of Governments	June 30, 2012	40,938,753	41,686,526	95,204	449,641
Coastal Bend Council of Governments	December 31, 2012	4,718,215	4,901,190	0	571,987
Concho Valley Council of Governments	September 30, 2012	13,219,804	13,082,253	0	154,192
Deep East Texas Council of Governments	September 30, 2012	21,925,641	21,917,711	199,483	378,477
East Texas Council of Governments	September 30, 2012	37,882,539	36,599,693	101,991	829,749
Golden Crescent Regional Planning Commission	August 31, 2012	8,093,081	8,163,351	0	188,626
Heart of Texas Council of Governments	September 30, 2012	7,340,088	7,415,694	250,868	349,273
Houston-Galveston Area Council	December 31, 2011	289,296,226	285,486,153	21,538,013	6,087,133

Financial and Population Information Regarding Regional Planning Commissions

Regional Planning Commission	Fiscal Year End	Total Revenue from All Sources ^a	Total Expenditures ^a	ARRA Funds Expended	Population
Lower Rio Grande Valley Development Council	December 31, 2011	20,243,313	18,321,468	2,973,158	1,203,123
Middle Rio Grande Development Council	August 31, 2012	13,393,616	13,501,060	423,273	167,010
Nortex Regional Planning Commission	September 30, 2012	3,492,235	3,484,765	205,019	222,860
North Central Texas Council of Governments	September 30, 2012	137,527,779	145,401,754	5,678,683	6,539,950
Panhandle Regional Planning Commission	September 30, 2012	21,566,348	21,451,171	0	427,927
Permian Basin Regional Planning Commission	September 30, 2012	5,153,902	5,318,783	327,863	417,679
Rio Grande Council of Governments	September 30, 2012	6,875,587	6,787,992	40,262	1,035,146 ^c
South East Texas Regional Planning Commission	September 30, 2012	77,613,696	78,286,322	81,716	388,745
South Plains Association of Governments	September 30, 2012	5,827,873	5,903,986	0	411,659
South Texas Development Council	September 30, 2012	8,311,621	8,534,393	20,588	330,590
Texoma Council of Governments	April 30, 2012	14,813,975	14,787,218	2,417,933	193,229
West Central Texas Council of Governments	September 30, 2012	11,777,853	12,005,747	0	327,390
Totals		\$863,200,503	\$871,284,863	\$41,988,565	25,398,256

^a Source of revenues and expenditures is the Statement of Activities on the annual financial statements that RPCs submitted.

^b 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.

^c 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: U. S. Census Bureau 2010 population totals and audited financial statements that the RPCs submitted.

Related State Auditor's Office Work

Related State Auditor's Office Work		
Number	Product Name	Release Date
13-008	A Summary of Financial and Performance Reports Submitted by Regional Planning Commissions	November 2012
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

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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
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
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