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

September 2014
Report No. 15-004



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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. According to their most recent audited annual financial reports for fiscal year 2013, the 24 RPCs received \$775,807,423 in revenues.

The RPCs' audited annual financial reports contained all the elements required by Texas Local Government Code, Chapter 391. However, with regard to salary schedules, 7 (29 percent) of the 24 RPCs submitted salary schedules to the State Auditor's Office after the due date, and 6 (25 percent) of the 24 RPCs submitted salary schedules with positions that exceeded the state classification salary schedules.

The information in this report covers RPC reports the State Auditor's Office obtained between July 2013 and August 2014.

Audited Annual Financial Reports

External certified public accountants (CPAs) issued unmodified opinions¹ on the financial statements for all 24 RPCs. All of the audited annual financial reports contained the elements required by Texas Local Government Code, Chapter 391. However, for 3 (13 percent) of the 24 RPCs' audited annual financial reports, the CPAs identified significant deficiencies in internal controls over financial reporting or compliance with major federal and state award programs. Those three RPCs were:

- The Deep East Texas Council of Governments (see Chapter 1-H).
- The Middle Rio Grande Development Council (see Chapter 1-N).

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, Sections 391.0117(e) and (f), also require 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 unmodified opinion indicates that the financial statements were presented fairly in all material respects.

- The Texoma Council of Governments (see Chapter 1-W).

According to their audited annual financial reports, management of those three RPCs asserted that they had taken or were taking steps to address the significant deficiencies.

Salary Reports

All 24 RPCs submitted a salary schedule to the State Auditor's Office. Seven RPCs submitted the salary schedule 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. In addition, maximum salaries for six 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 Chapters 1-A through 1-X for more information about each RPC's compliance with that requirement.)

RPC's 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 annual financial reports, some of the programs on which the RPCs spent the largest amounts of funds included workforce development, aging services, and housing and urban development.

Summary of Objectives, Scope, and Methodology

The objectives of this project were to:

- Determine whether 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 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 obtained from RPCs between July 2013 and August 2014.

The methodology for this project included determining whether the 24 RPCs submitted statutorily required information due to the State Auditor's Office between July 2013 and August 2014. 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 the audited annual financial reports 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 RPCs' audited annual financial reports contained the elements required by Texas Local Government Code, Chapter 391. However, as discussed in more detail below, 9 (38 percent) of the 24 RPCs did not fully comply with all of the statutory requirements regarding their salary schedules. 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 July 2013 and August 2014. 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.

Audited Annual Financial Reports

External certified public accountants (CPAs) issued unmodified opinions on the financial statements for all 24 RPCs.² However, for 3 (13 percent) of the 24 RPCs', in the audited annual financial reports, the CPAs identified significant deficiencies in internal controls over financial reporting or compliance with major federal and state award programs. Those three RPCs were:

- The Deep East Texas Council of Governments (see Chapter 1-H).

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

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

The Middle Rio Grande Development Council did not have any current-year findings related to its most recent audited annual financial report, but had a prior-year finding that it was still resolving. Management of the Deep East Texas Council of Governments and the Texoma Council of Governments indicated that they had taken or were taking steps to address the significant deficiencies.

Salary Reports

All 24 RPCs submitted a salary schedule to the State Auditor's Office. Seventeen (71 percent) of the 24 RPCs submitted salary schedules to the State Auditor's Office within the required time periods. Seven RPCs submitted the salary schedule 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. Those seven RPCs were:

- Alamo Area Council of Governments (see Chapter 1-A).
- Brazos Valley Council of Governments (see Chapter 1-C).
- Central Texas Council of Governments (see Chapter 1-E).
- Concho Valley Council of Governments (see Chapter 1-G).
- Golden Crescent Regional Planning Commission (see Chapter 1-J).
- Middle Rio Grande Development Council (see Chapter 1-N).
- Nortex Regional Planning Commission (see Chapter 1-O).

In addition, 18 (75 percent) of the 24 RPCs submitted salary schedules showing salaries that were less than or equal to maximum salaries authorized by statute. Maximum salaries for six 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. Those six RPCs were:

- Alamo Area Council of Governments (see Chapter 1-A).
- Brazos Valley Council of Governments (see Chapter 1-C).
- Central Texas Council of Governments (see Chapter 1-E).

- Coastal Bend Council of Governments (see Chapter 1-F).
- Middle Rio Grande Development Council (see Chapter 1-N).
- West Central Texas Council of Governments (see Chapter 1-X).

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 Chapters 1-A through 1-X. Examples of those programs include the following:

- Aging services.
- Community development.
- Economic opportunity.
- Emergency communications.
- Employer of record services.
- Family and children services.
- Health and welfare.
- HIV intervention and prevention.
- Homeland security.
- Housing and urban development.
- Public safety.
- Substance abuse.
- Transportation.
- Workforce development.

Alamo Area Council of Governments

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

Alamo Area Council of Governments	
Location	San Antonio, TX
Number of Counties	12
Population	2,249,011
Number of Positions on Salary Schedule	276
Executive Director's Salary	\$170,001
Net Position	\$11,006,322
Total Revenue	\$40,866,152
Total Expenditures	\$40,648,699
Sources: U. S. Census Bureau 2010 population totals and the Alamo Area Council of Governments' audited annual financial report as of December 31, 2013, and salary schedule for 2014.	

Maximum salaries on this RPC's salary schedule exceeded the state classification schedule salaries for three positions. This RPC also 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 November 17, 2013; however, it submitted its salary schedule on August 19, 2014.

This RPC received an unmodified opinion on its financial statements for the fiscal years ended December 31, 2012,³ and December 31, 2013.⁴ This RPC's audited annual financial reports did not contain any findings and contained all the elements required

by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were aging services (\$16,476,150) and health and welfare (\$9,372,646).

³ Auditors reviewed the fiscal year 2012 audited annual financial report for the Alamo Area Council of Governments because those financial statements were not available when the State Auditor's Office last conducted this project.

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

Ark-Tex Council of Governments

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

Ark-Tex Council of Governments	
Location	Texarkana, TX
Number of Counties	10
Population	325,409 ^a
Number of Positions on Salary Schedule	58
Executive Director's Salary	\$120,000
Net Position	\$6,063,856
Total Revenue	\$14,856,948
Total Expenditures	\$15,343,690

^a Population includes Miller County in Arkansas, which has a population of 43,462.

Sources: U. S. Census Bureau 2010 population totals and the Ark-Tex Council of Governments' audited annual financial report as of September 30, 2013, and salary schedule for 2015.

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

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2013.⁵ This RPC's audited annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were housing and urban development (\$6,699,166) and transportation (\$3,338,544).

⁵ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Brazos Valley Council of Governments

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

Brazos Valley Council of Governments	
Location	Bryan, TX
Number of Counties	7
Population	319,447
Number of Positions on Salary Schedule	75
Executive Director's Salary	\$170,019
Net Position	\$6,747,566
Total Revenue	\$29,708,576
Total Expenditures	\$29,447,411
Sources: U. S. States Census Bureau 2010 population totals and the Brazos Valley Council of Governments' audited annual financial report as of September 30, 2013, and salary schedule for 2014.	

The maximum salary on this RPC's salary schedule exceeded the state classification schedule salary for one position. This RPC also 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, 2013; however, it submitted its salary schedule on June 16, 2014.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2013.⁶ This RPC's audited annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were housing and urban development (\$10,166,856) and workforce development (\$9,060,723).

⁶ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Capital Area Council of Governments

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

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	\$138,418
Net Position	\$7,137,555
Total Revenue	\$25,994,645
Total Expenditures	\$23,905,941
Sources: U. S. Census Bureau 2010 population totals and the Capital Area Council of Governments' audited annual financial report as of September 30, 2013, and salary schedule for 2014.	

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

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2013.⁷ This RPC's audited annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were emergency communications (\$10,770,250) and aging services (\$7,711,827).

⁷ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Central Texas Council of Governments

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

Central Texas Council of Governments

Location	Belton, TX
Number of Counties	7
Population	449,641
Number of Positions on Salary Schedule	109
Executive Director's Salary	\$170,112
Net Position	\$4,808,785
Total Revenue	\$38,938,243
Total Expenditures	\$38,913,461

Sources: U. S. Census Bureau 2010 population totals and the Central Texas Council of Governments' audited annual financial report as of June 30, 2013, and salary schedule for 2014.

Maximum salaries on this RPC's salary schedule exceeded the state classification schedule salaries for two positions. This RPC also 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, 2014; however, it submitted its salary schedule on June 27, 2014.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended June 30, 2013.⁸ This RPC's audited annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were housing and urban development (\$14,438,767) and health and human services (\$11,759,836).

⁸ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Coastal Bend Council of Governments

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

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	\$116,225
Net Position	\$562,606
Total Revenue	\$4,918,024
Total Expenditures	\$4,802,271
Sources: U. S. Census Bureau 2010 population totals and the Coastal Bend Council of Governments' audited annual financial report as of December 31, 2013, and salary schedule for 2014.	

The maximum salary on this RPC's salary schedule exceeded the state classification schedule salary for one position.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended December 31, 2013.⁹ This RPC's audited annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were health and welfare (\$2,788,656) and emergency communications (\$919,810).

⁹ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Concho Valley Council of Governments

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

Concho Valley Council of Governments	
Location	San Angelo, TX
Number of Counties	13
Population	154,192
Number of Positions on Salary Schedule	65
Executive Director's Salary Range	\$65,000 to \$102,050 ^a
Net Position	\$529,167
Total Revenue	\$12,068,092
Total Expenditures	\$12,109,328
^a This RPC reported only a salary range.	
Sources: U. S. Census Bureau 2010 population totals and the Concho Valley Council of Governments' audited annual financial report as of September 30, 2013, and salary schedule for 2014	

Maximum salaries on this RPC's salary schedule did not exceed the state classification schedule salaries. 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, 2013; however, it submitted its salary schedule on September 18, 2013.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2013.¹⁰ This RPC's audited annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were family and children services (\$7,158,989) and aging services (\$2,181,735).

¹⁰ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Deep East Texas Council of Governments

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

Deep East Texas Council of Governments

Location	Jasper, TX
Number of Counties	12
Population	378,477
Number of Positions on Salary Schedule	74
Executive Director's Salary Range	\$108,516 to \$179,051 ^a
Net Position	\$917,616
Total Revenue	\$19,961,506
Total Expenditures	\$20,791,608

^a This RPC reported only a salary range.

Sources: U. S. Census Bureau 2010 population totals and the Deep East Texas Council of Governments' audited annual financial report as of September 30, 2013, and salary schedule for 2014.

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

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2013.¹¹ The RPC's audited annual financial report contained all the elements required by Texas Local Government Code, Chapter 391. However, the audited annual financial report contained one significant deficiency. Specifically, this RPC was behind in billing for advance-to-local-entity receivables, and it did not reconcile advance-to-local-entity receivables on a monthly basis. As a result, several of the local-entity receivables had been outstanding for more than a year.

In addition, the audited annual financial report included a note to the financial statements specifying that, on February 5, 2014, the Federal Bureau of Investigation (FBI) conducted a search of

the RPC's premises and seized certain documentary evidence. The FBI's investigation was ongoing when the external certified public accountant expressed an opinion on the RPC's financial statements and when the State Auditor's Office conducted this project. The possible outcome of the FBI's investigations could not be determined. As a result, no provision for any liability that may result from the FBI's investigation was made in the RPC's financial statements.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were housing and urban development (\$11,799,192) and aging services (\$3,742,397).

¹¹ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

East Texas Council of Governments

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

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 Position	\$5,034,768
Total Revenue	\$37,388,904
Total Expenditures	\$37,862,146
Sources: U. S. Census Bureau 2010 population totals and the East Texas Council of Governments' audited annual financial report as of September 30, 2013, and salary schedule for 2014.	

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

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2013.¹² This RPC's audited annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were workforce development (\$25,377,447) and transportation (\$4,384,769).

¹² An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Golden Crescent Regional Planning Commission

The Golden Crescent Regional Planning Commission submitted all statutorily required reports.

Golden Crescent Regional Planning Commission	
Location	Victoria, TX
Number of Counties	7
Population	188,626
Number of Positions on Salary Schedule	31
Executive Director's Salary	\$110,984
Net Position	\$3,976,519
Total Revenue	\$9,615,738
Total Expenditures	\$9,396,781
Sources: U. S. Census Bureau 2010 population totals and the Golden Crescent Regional Planning Commission's audited annual financial report as of August 31, 2013, and salary schedule for 2014.	

Maximum salaries on this RPC's salary schedule did not exceed the state classification schedule salaries. 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, 2013; however, it submitted its salary schedule on August 28, 2013.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended August 31, 2013.¹³ This RPC's audited annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were health and welfare (\$7,402,065) and public safety (\$1,559,674).

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

Heart of Texas Council of Governments

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

Heart of Texas Council of Governments

Location	Waco, TX
Number of Counties	6
Population	349,273
Number of Positions on Salary Schedule	32
Executive Director's Salary Range	\$68,054 to \$112,288 ^a
Net Position	\$1,039,871
Total Revenue	\$6,882,140
Total Expenditures	\$7,094,163

^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 annual financial report as of September 30, 2013, and salary schedule for 2015.

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

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2013.¹⁴ This RPC's audited annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were aging services (\$2,588,054) and transportation (\$1,648,391).

¹⁴ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Houston-Galveston Area Council

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

Houston-Galveston Area Council	
Location	Houston, TX
Number of Counties	13
Population	6,087,133
Number of Positions on Salary Schedule	151
Executive Director's Salary	\$216,403
Net Position	\$24,574,703
Total Revenue	\$249,160,191
Total Expenditures	\$245,775,757
Sources: U. S. Census Bureau 2010 population totals and the Houston-Galveston Area Council's audited annual financial report as of December 31, 2013, and salary schedule for 2014.	

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

This RPC received an unmodified opinion on its financial statements for the fiscal years ended December 31, 2012,¹⁵ and December 31, 2013.¹⁶

This RPC's audited annual financial reports did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were workforce development (\$185,134,884) and transportation (\$35,640,005).

¹⁵ Auditors reviewed the fiscal year 2012 audited annual financial report for the Houston-Galveston Area Council because those financial statements were not available when the State Auditor's Office last conducted this project.

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

Lower Rio Grande Valley Development Council

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

Lower Rio Grande Valley Development Council	
Location	Weslaco, TX
Number of Counties	3
Population	1,203,123
Number of Positions on Salary Schedule	135
Executive Director's Salary	\$157,220
Net Position	\$3,518,880
Total Revenue	\$26,241,116
Total Expenditures	\$26,812,643
Sources: U. S. Census Bureau 2010 population totals and the Lower Rio Grande Development Council's audited annual financial report as of December 31, 2013, and salary schedule for 2014.	

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

This RPC received an unmodified opinion on its financial statements for the fiscal years ended December 31, 2012,¹⁷ and December 31, 2013.¹⁸ This RPC's audited annual financial reports did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were aging services (\$5,480,946) and transportation (\$4,144,068).

¹⁷ Auditors reviewed the fiscal year 2012 audited annual financial report for the Lower Rio Grande Valley Development Council because those financial statements were not available when the State Auditor's Office last conducted this project.

¹⁸ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Middle Rio Grande Development Council

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

Middle Rio Grande Development Council

Location	Carrizo Springs, TX
Number of Counties	9
Population	167,010
Number of Positions on Salary Schedule	74
Executive Director's Salary	\$101,198
Net Position	\$2,895,699
Total Revenue	\$11,824,284
Total Expenditures	\$12,166,831

Sources: U. S. Census Bureau 2010 population totals and the Middle Rio Grande Development Council's audited annual financial report as of August 31, 2013, and salary schedule for 2014.

The maximum salary on this RPC's salary schedule exceeded the state classification schedule salary for one position. This RPC also 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, 2013; however, it submitted its salary schedule on July 11, 2014.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended August 31, 2013.¹⁹ This RPC's audited annual financial report contained all the elements required by Texas Local Government Code, Chapter 391. However, the audited annual financial report identified a significant

deficiency that was carried forward from the prior year's audit report because it had not been resolved. Specifically, in this RPC's Homeland Security Grant Program reporting, 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. The RPC was waiting on final resolution pending approval from the Texas Homeland Security State Administrative Agency. The RPC has proposed using funds for maintenance projects instead of making a refund to the State.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were economic opportunity (\$7,423,080) and public safety (\$1,993,636).

¹⁹ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Nortex Regional Planning Commission

The Nortex Regional Planning Commission submitted all statutorily required reports.

Nortex Regional Planning Commission	
Location	Wichita Falls, TX
Number of Counties	11
Population	222,860
Number of Positions on Salary Schedule	25
Executive Director's Salary	\$102,426
Net Position	\$455,473
Total Revenue	\$3,291,435
Total Expenditures	\$3,291,849
Sources: U. S. Census Bureau 2010 population totals and the Nortex Regional Planning Commission's audited annual financial report as of September 30, 2013, and salary schedule for 2014.	

Maximum salaries on this RPC's salary schedule did not exceed the state classification schedule salaries. 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, 2013; however, it submitted its salary schedule on September 9, 2013.

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2013.²⁰ This RPC's audited annual financial report did not contain any findings and contained all the elements required by Texas Local

Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were aging services (\$1,361,270) and emergency communications (\$650,431).

²⁰ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

North Central Texas Council of Governments

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

North Central Texas Council of Governments	
Location	Arlington, TX
Number of Counties	16
Population	6,539,950
Number of Positions on Salary Schedule	157
Executive Director's Salary Range	\$160,467 to \$264,769 ^a
Net Position	\$11,626,204
Total Revenue	\$154,870,009
Total Expenditures	\$155,000,034
^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 annual financial report as of September 30, 2013, and salary schedule for 2014.	

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

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2013.²¹ This RPC's audited annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were workforce development (\$59,152,671) and transportation (\$55,148,280).

²¹ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Panhandle Regional Planning Commission

The Panhandle Regional Planning Commission submitted all statutorily required reports.

Panhandle Regional Planning Commission

Location	Amarillo, TX
Number of Counties	26
Population	427,927
Number of Positions on Salary Schedule	48
Executive Director's Salary	\$133,546
Net Position	\$7,432,113
Total Revenue	\$20,821,923
Total Expenditures	\$21,260,681

Sources: U. S. Census Bureau 2010 population totals and the Panhandle Regional Planning Commission's audited annual financial report as of September 30, 2013, and salary schedule for 2015.

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

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2013.²² This RPC's audited annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were workforce development (\$13,224,033) and aging services (\$2,715,995).

²² An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Permian Basin Regional Planning Commission

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

Permian Basin Regional Planning Commission

Location	Midland, TX
Number of Counties	17
Population	417,679
Number of Positions on Salary Schedule	28
Executive Director's Salary Range	\$91,923 to \$105,711 ^a
Net Position	\$1,555,067
Total Revenue	\$5,517,409
Total Expenditures	\$5,733,136

^a This RPC reported only a salary range.

Sources: U. S. Census Bureau 2010 population totals and Permian Basin Regional Planning Commission's audited annual financial report as of September 30, 2013, and salary schedule for 2014.

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

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2013.²³ This RPC's audit report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were aging services (\$2,065,751) and homeland security (\$1,549,756).

²³ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Rio Grande Council of Governments

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

Rio Grande Council of Governments	
Location	El Paso, TX
Number of Counties	7
Population	1,035,146 ^a
Number of Positions on Salary Schedule	33
Executive Director's Salary	\$89,095
Net Position	\$1,054,193
Total Revenue	\$6,367,015
Total Expenditures	\$6,540,838
^a Population includes Dona Ana County in New Mexico, which has a population of 209,233. Sources: U. S. Census Bureau 2010 population totals and the Rio Grande Council of Governments' audited annual financial report as of September 30, 2013, and salary schedule for 2014.	

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

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2013.²⁴ This RPC's audited annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were aging services (\$4,484,808) and emergency communications (\$710,266).

²⁴ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

South East Texas Regional Planning Commission

The South East Texas Regional Planning Commission submitted all statutorily required reports.

South East Texas Regional Planning Commission	
Location	Beaumont, TX
Number of Counties	3
Population	388,745
Number of Positions on Salary Schedule	73
Executive Director's Salary Range	\$92,600 to \$145,600 ^a
Net Position	\$4,616,678
Total Revenue	\$20,785,128
Total Expenditures	\$21,041,649
^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 annual financial report as of September 30, 2013, and salary schedule for 2014.	

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

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2013.²⁵ This RPC's audited annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were community development (\$6,945,455) and substance abuse (\$3,607,943).

²⁵ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

South Plains Association of Governments

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

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	\$110,067
Net Position	\$6,298,377
Total Revenue	\$5,295,152
Total Expenditures	\$5,397,108
Sources: U. S. Census Bureau 2010 population totals and the South Plains Association of Governments' audited annual financial report as of September 30, 2013, and salary schedule for 2014.	

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

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2013.²⁶ This RPC's audited annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were aging services (\$1,635,889) and emergency communications (\$1,149,118).

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

South Texas Development Council

The South Texas Development Council submitted all statutorily required reports.

South Texas Development Council

Location	Laredo, TX
Number of Counties	4
Population	330,590
Number of Positions on Salary Schedule	23
Executive Director's Salary	\$153,317
Net Position	\$878,434
Total Revenue	\$7,961,504
Total Expenditures	\$8,022,031

Sources: U. S. Census Bureau 2010 population totals and the South Texas Development Council's audited annual financial report as of September 30, 2013, and salary schedule for 2014.

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

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2013.²⁷ This RPC's audited annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were HIV intervention and prevention (\$3,489,839) and housing and urban development (\$1,926,685).

²⁷ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Texoma Council of Governments

The Texoma Council of Governments submitted all statutorily required reports.

Texoma Council of Governments	
Location	Sherman, TX
Number of Counties	3
Population	193,229
Number of Positions on Salary Schedule	63
Executive Director's Salary	\$101,110
Net Position	\$1,621,809
Total Revenue	\$10,395,915
Total Expenditures	\$11,372,349
Sources: U. S. Census Bureau 2010 population totals and the Texoma Council of Governments' audited annual financial report as of April 30, 2013, and salary schedule for 2014.	

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

This RPC received an unmodified opinion on its financial statements for the fiscal year ended April 30, 2013.²⁸ This RPC's audited annual financial report contained all the elements required by Texas Local Government Code, Chapter 391. However, the audited annual financial report identified one significant deficiency. The RPC's general fund balances contained balances based on the full accrual basis and balances based on the modified accrual basis. The RPC's management responded that it would address the issue by separating long-term debt and capital assets into separate funds in its accounting system.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were housing and client services (\$6,497,201) and aging services (\$2,611,395).

²⁸ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

West Central Texas Council of Governments

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

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	\$106,375
Net Position	\$1,250,979
Total Revenue	\$12,077,374
Total Expenditures	\$12,401,043

Sources: U. S. Census Bureau 2010 population totals and the West Central Texas Council of Governments' audited annual financial report as of September 30, 2013, and salary schedule for 2014.

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

This RPC received an unmodified opinion on its financial statements for the fiscal year ended September 30, 2013.²⁹ This RPC's audited annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

According to this RPC's most recent audited annual financial report, the two programs for which this RPC spent the largest amounts of funds were employer of record services (\$4,986,756) and aging services (\$2,012,797).

²⁹ An unmodified 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 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 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 obtained from RPCs between July 2013 and August 2014.

Methodology

The methodology for this project included determining whether the 24 RPCs submitted statutorily required information due to the State Auditor's Office between July 2013 and August 2014. 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 the audited annual financial reports and information from salary schedules.

Information collected and reviewed included the following:

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

Procedures and tests conducted included the following:

- Determined whether the information that the RPCs submitted (1) included all of the components that statute required and (2) were submitted within the required time frame, when applicable.
- Compiled and analyzed certain information that the RPCs submitted, such as results from audited annual financial reports and salary schedules.

- Compiled population and county information for each RPC.

Criteria used included the following:

- Texas Local Government Code, Chapter 391.

Project Information

Fieldwork was conducted from June 2014 through August 2014. 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.

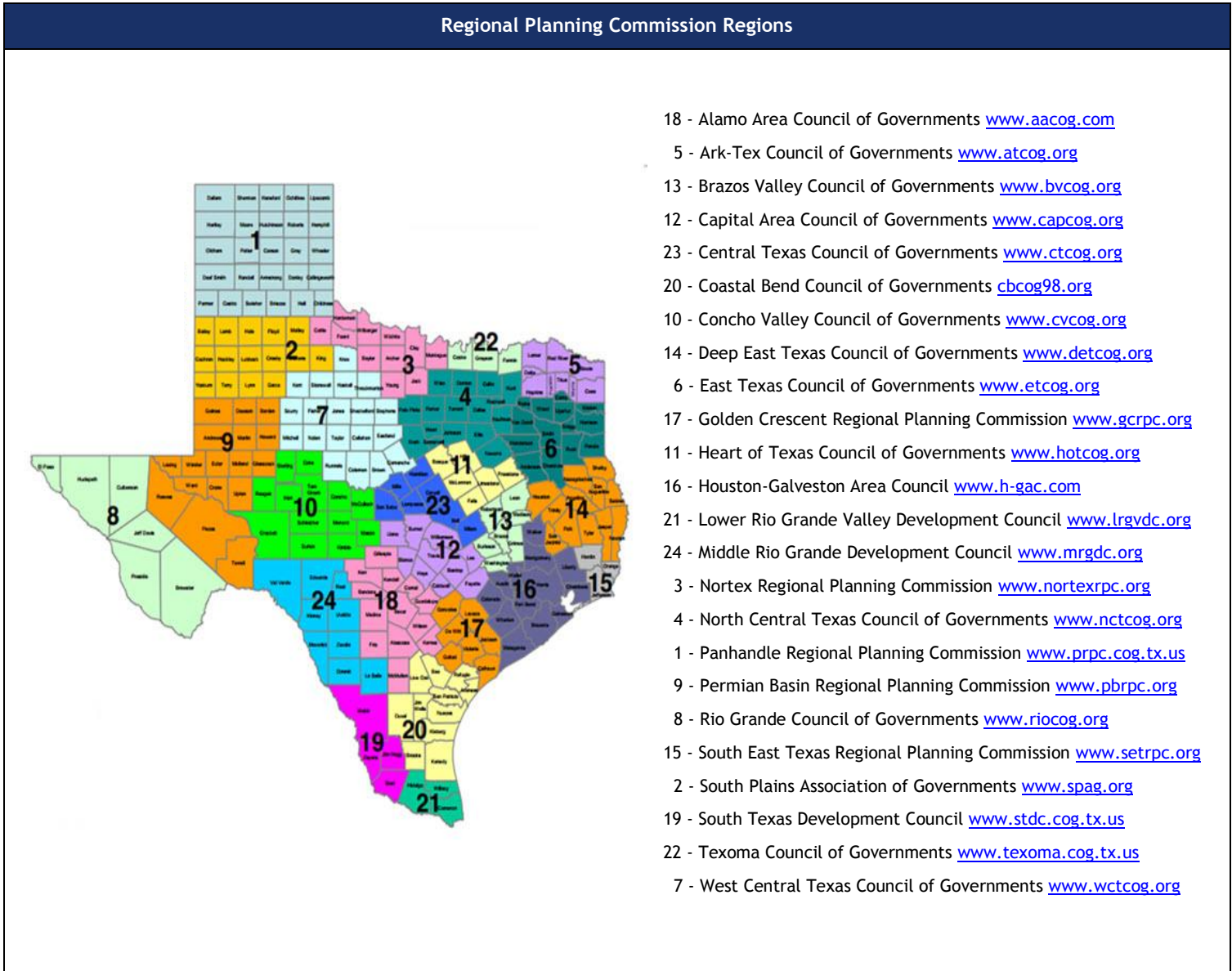
The following members of the State Auditor's staff performed the project:

- Stacey Williams, CGAP (Project Manager)
- Anne Hoel, CIA, CGAP
- Charles P. Dunlap, Jr., CPA (Quality Control Reviewer)
- Brianna C. Lehman, CPA (Audit Manager)

Map of Regional Planning Commission Regions

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.

Financial and Population Information Regarding Regional Planning Commissions

Regional planning commissions (RPCs) provide services to more than 25 million people. Table 1 lists each RPC's total revenue from all sources, total expenditures and population.

Table 1

Financial and Population Information Regarding Regional Planning Commissions				
Regional Planning Commission	Fiscal Year End	Total Revenue from All Sources	Total Expenditures ^a	Population
Alamo Area Council of Governments	December 31, 2013	\$ 40,866,152	\$ 40,648,699	2,249,011
Ark-Tex Council of Governments	September 30, 2013	14,856,948	15,343,690	325,409 ^b
Brazos Valley Council of Governments	September 30, 2013	29,708,576	29,447,411	319,447
Capital Area Council of Governments	September 30, 2013	25,994,645	23,905,941	1,830,003
Central Texas Council of Governments	June 30, 2013	38,938,243	38,913,461	449,641
Coastal Bend Council of Governments	December 31, 2013	4,918,024	4,802,271	571,987
Concho Valley Council of Governments	September 30, 2013	12,068,092	12,109,328	154,192
Deep East Texas Council of Governments	September 30, 2013	19,961,506	20,791,608	378,477
East Texas Council of Governments	September 30, 2013	37,388,904	37,862,146	829,749
Golden Crescent Regional Planning Commission	August 31, 2013	9,615,738	9,396,781	188,626
Heart of Texas Council of Governments	September 30, 2013	6,882,140	7,094,163	349,273
Houston-Galveston Area Council	December 31, 2013	249,160,191	245,775,757	6,087,133
Lower Rio Grande Valley Development Council	December 31, 2013	26,241,116	26,812,643	1,203,123
Middle Rio Grande Development Council	August 31, 2013	11,824,284	12,166,831	167,010
Nortex Regional Planning Commission	September 30, 2013	3,291,435	3,291,849	222,860
North Central Texas Council of Governments	September 30, 2013	154,870,009	155,000,034	6,539,950
Panhandle Regional Planning Commission	September 30, 2013	20,821,923	21,260,681	427,927
Permian Basin Regional Planning Commission	September 30, 2013	5,517,409	5,733,136	417,679

Financial and Population Information Regarding Regional Planning Commissions				
Regional Planning Commission	Fiscal Year End	Total Revenue from All Sources	Total Expenditures ^a	Population
Rio Grande Council of Governments	September 30, 2013	6,367,015	6,540,838	1,035,146 ^c
South East Texas Regional Planning Commission	September 30, 2013	20,785,128	21,041,649	388,745
South Plains Association of Governments	September 30, 2013	5,295,152	5,397,108	411,659
South Texas Development Council	September 30, 2013	7,961,504	8,022,031	330,590
Texoma Council of Governments	April 30, 2013	10,395,915	11,372,349	193,229
West Central Texas Council of Governments	September 30, 2013	12,077,374	12,401,043	327,390
Totals		\$775,807,423	\$775,131,448	25,398,256
^a The source of expenditures is generally the statement of activities in the financial statements. ^b Population includes Miller County in Arkansas, which has a population of 43,462. ^c Population includes Dona Ana County in New Mexico, which has a population of 209,233.				

Sources: U. S. Census Bureau 2010 population totals and audited annual financial reports that the RPCs submitted.

Related State Auditor's Office Work

Related State Auditor's Office Work		
Number	Product Name	Release Date
14-005	A Summary of Financial and Performance Reports Submitted by Regional Planning Commissions	October 2013
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

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 Jane Nelson, Senate Finance Committee
The Honorable Robert Nichols, Member, Texas Senate
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
Permian Basin Regional Planning Commission
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South Plains Association of Governments
South Texas Development Council
Texoma Council of Governments
West Central Texas Council of Governments



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