



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

April 8, 2016

Members of the Legislative Audit Committee:

The State Auditor's Office has compiled the following data to provide you with information regarding the implementation status of recommendations made in prior audit reports. Texas Government Code, Section 321.014(f), requires agencies, higher education institutions, and other audited entities to report to the State Auditor's Office on the implementation status of audit report recommendations once a year.

The State Auditor's Office provides a Web interface for audited entities to report the implementation status of audit report recommendations. That system groups recommendations by chapter or subchapter as they appeared in the original audit report. As a result, audited entities report implementation status to the recommendations on a chapter or subchapter basis.

From September 1, 2013, through August 31, 2015, the State Auditor's Office issued 37 performance audit reports containing 491 recommendations to state agencies and higher education institutions<sup>1</sup>. Specifically, recommendations were made to state agencies and higher education institutions in 176 report chapters.<sup>2</sup> Of those, the audited entities self-reported that they had fully implemented the recommendations in 129 (73.3 percent) chapters; that they had substantially implemented the recommendations in 22 (12.5 percent) chapters; and that implementation was incomplete or ongoing for the recommendations in the remaining 25 (14.2 percent) chapters (see text box for definitions of implementation status).

For the purpose of this project, auditors followed up on the implementation status of the recommendations made in 13 report chapters for which the agencies had reported the recommendations were fully implemented. Auditors verified that the recommendations in 11 of those 13 report chapters were fully implemented. However, auditors determined that the recommendations in two report chapters tested were substantially implemented. The recommendations in one of those two chapters were directed to the Higher Education Coordinating Board, and the recommendation in the other chapter was directed to the Board of Chiropractic Examiners.

**Definitions of  
Implementation Status**

The definition of each implementation status is as follows:

- **Fully Implemented:** Successful development and use of a process, system, or policy to implement a recommendation.
- **Substantially Implemented:** Successful development but inconsistent use of a process, system, or policy to implement a recommendation.
- **Incomplete or Ongoing:** Ongoing development of a process, system, or policy to address a recommendation.
- **Not Implemented:** Lack of a formal process, system, or policy to address a recommendation.

<sup>1</sup> The recommendations made to the Department of Information Resources in *An Audit Report on the Information and Communications Technology Cooperative Contracts Program at the Department of Information Resources* (State Auditor's Office Report 14-007, October 2013) were not included in this project. The State Auditor's Office followed up on the implementation status of those recommendations in a separate audit (see *An Audit Report on Selected Agencies' Use of Department of Information Resources Information Technology Staffing Services Contracts* (State Auditor's Office Report No. 16-020, March 2016)).

<sup>2</sup> For purposes of this report, "chapters" refers to individual chapters or subchapters in the original audit reports.

SAO Report No. 16-021

The attachment to this letter contains (1) detailed information regarding the status of the implementation of the recommendations on which the State Auditor’s Office followed up and (2) a summary of self-reported implementation status for the audit reports the State Auditor’s Office issued from September 1, 2013, through August 31, 2015.

Sincerely,

Lisa R. Collier, CPA, CIDA  
First Assistant State Auditor

Attachment

cc: The Honorable Greg Abbott, Governor  
Executive Directors of the Following State Agencies  
Board of Chiropractic Examiners  
Board of Pharmacy  
Board of Examiners of Psychologists  
Department of Transportation  
Higher Education Coordinating Board  
School for the Deaf  
Texas Education Agency  
Texas Medical Board  
Texas State Board of Dental Examiners

**Objective, Scope, and Methodology**

The project objective was to determine the implementation status of prior State Auditor’s Office recommendations.

The project scope included the recommendations made in 176 chapters in audit reports the State Auditor’s Office issued from September 1, 2013, through August 31, 2015. The scope excluded recommendations in the statewide Single Audit (financial and federal compliance audits), audit recommendations made to non-state entities, and recommendations being reviewed by current audits.

For the purpose of this project, auditors followed up on the implementation status of the recommendations made in 13 report chapters that the agencies had reported as fully implemented as of January 6, 2016 (for implementation status reports due by December 31, 2015), and as of February 8, 2016 (for implementation status reports due by February 1, 2016).

The project methodology consisted of sampling recommendations made in 129 chapters that the audited entities self-reported as fully implemented. Auditors used a nonstatistical, random sample for selecting the recommendations for review. Auditors reviewed documentation for evidence of an entity’s implementation of the recommendations.

The information in this report was not subject to the tests and confirmations that would be performed in an audit.

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

- Cheryl Durkop, CFE (Project Manager)
- Ryan Marshall Belcik
- Alejandra Moreno
- Brianna C. Lehman, CPA (Quality Control Manager)
- Kelly Furgeson Linder, CIA, CGAP (Assistant State Auditor)



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# Attachment

Section 1

## Verified Status of State Auditor's Office Recommendations

### Definitions of Implementation Status

The definition of each implementation status is as follows:

- **Fully Implemented:** Successful development and use of a process, system, or policy to implement a recommendation.
- **Substantially Implemented:** Successful development but inconsistent use of a process, system, or policy to implement a recommendation.
- **Incomplete or Ongoing:** Ongoing development of a process, system, or policy to address a recommendation.
- **Not Implemented:** Lack of a formal process, system, or policy to address a recommendation.

Table 1 shows the recommendations on which auditors followed up and their implementation status (see text box for definitions of implementation status). Those recommendations were directed to the Office of the Governor, Texas Education Agency, School for the Deaf, Higher Education Coordinating Board, Department of Transportation, Texas Medical Board, Texas State Board of Dental Examiners, Board of Chiropractic Examiners, Board of Pharmacy, and the Board of Examiners of Psychologists. Please note that the recommendations were grouped into the chapter or subchapter level as presented in the original audit reports. As a result, for Table 1, some recommendations have multiple parts.

Table 1

Implementation Status of State Auditor's Office Recommendations for Fiscal Years 2014 and 2015					
Number	Report Release Fiscal Year	Recommendation	Self-reported Implementation Status	Implementation Status Determined by Auditors	Auditor Comments
<b>Article I - General Government</b>					
<b>301 - Office of the Governor (Office)</b>					
<i>An Audit Report on the Texas Enterprise Fund at the Office of the Governor (State Auditor's Office Report No. 15-003, September 2014)</i>					
1	2015	The Office should: <ul style="list-style-type: none"> <li>▪ Collect and verify all information from recipients that it is required to report under Texas Government Code, Section 481.079.</li> <li>▪ Revise its biennial report to include all statutorily required information, including the number of jobs recipients have created and the actual and committed capital investment amounts required by each award agreement.</li> <li>▪ Develop and implement a review process to help ensure that the information in its biennial reports is accurate.</li> </ul>	Fully Implemented	Fully Implemented	

**Implementation Status of State Auditor's Office Recommendations for Fiscal Years 2014 and 2015**

Number	Report Release Fiscal Year	Recommendation	Self-reported Implementation Status	Implementation Status Determined by Auditors	Auditor Comments
2	2015	<p>The Office should:</p> <ul style="list-style-type: none"> <li>▪ Revise its Texas Enterprise Fund award agreement template to define all key terms (such as "full-time") in its award agreements.</li> <li>▪ Revise its Texas Enterprise Fund award agreement template to consistently specify in the award agreements the baseline number of jobs in place at recipients at the time award agreements are signed.</li> <li>▪ Revise its Texas Enterprise Fund award agreement template to specify the types of costs that are allowable or unallowable.</li>   <li>▪ Revise its Texas Enterprise Fund award agreement template to specify that the annual compliance verification reports recipients submit must include detailed, employee-level data to support job creation (including information that Texas Government Code, Section 481.079, requires the Office to report in its biennial reports).</li> <li>▪ Revise its Texas Enterprise Fund award agreement template to include relevant provisions recommended by the State of Texas Contract Management Guide.</li> <li>▪ Revise its Texas Enterprise Fund award agreement template to include a provision regarding its ability to secure liens on projects that require capital investment.</li> </ul>	Fully Implemented	Fully Implemented	<p>The Office partially agreed with this portion of the recommendation as "performing compliance on company expenditures would be of little value because companies receiving TEF [Texas Enterprise Fund] awards must meet financial requirements to receive the award and would be capable of using funding from any source to pay allowable costs."</p> <p>The Office disagreed with this portion of the recommendation as "adopting this recommendation as written would prevent the [Office's] use of professional judgement and negotiation authority to determine the need for specific agreement provisions. Should the awardee be unable to meet its contractual obligations for any reason, it will be subject to clawback and termination of the agreement."</p>

**Implementation Status of State Auditor's Office Recommendations for Fiscal Years 2014 and 2015**

Number	Report Release Fiscal Year	Recommendation	Self-reported Implementation Status	Implementation Status Determined by Auditors	Auditor Comments
		<ul style="list-style-type: none"> <li>▪ Include signature dates by all signing parties on Texas Enterprise Fund award agreements.</li> <li>▪ Include provisions in Texas Enterprise Fund award agreements requiring recipients to demonstrate that they have complied with key requirements before the Office disburses the full award amount.</li> <li>▪ Consider amending existing Texas Enterprise Fund award agreements to address the weaknesses discussed above.</li> </ul>			
<b>Article III - Education</b>					
<b>701 - Texas Education Agency (TEA)</b>					
<i>An Audit Report on Selected Major Agreements Under the Texas Economic Development Act (State Auditor's Office Report No. 15-009, November 2014)</i>					
3	2015	TEA should develop and document a methodology to determine the reasonableness of economic conditions and other factors presented in a school district's financial projections for how an agreement may affect the school district's facilities.	Fully Implemented	Fully Implemented	
<b>772 - School for the Deaf (School)</b>					
<i>An Audit Report on Compliance with Benefits Proportional by Fund Requirements at Selected State Entities (State Auditor's Office Report No. 14-027, March 2014)</i>					
4	2014	The School should develop a process to ensure that: <ul style="list-style-type: none"> <li>▪ It correctly calculates and classifies funding sources and expenditures on its <i>Benefits Proportional by Fund Report</i>.</li> <li>▪ It documents and includes expenditures related to retiree group insurance in its <i>Benefits Proportional by Fund Report</i>.</li> </ul>	Fully Implemented	Fully Implemented	
<b>781 - Higher Education Coordinating Board (Board)</b>					
<i>An Audit Report on Performance Measures at the Higher Education Coordinating Board (State Auditor's Office Report No. 14-008, October 2013)</i>					
5	2014	The Board should develop and document controls over the data that higher education institutions submit.	Fully Implemented	Fully Implemented	

**Implementation Status of State Auditor's Office Recommendations for Fiscal Years 2014 and 2015**

Number	Report Release Fiscal Year	Recommendation	Self-reported Implementation Status	Implementation Status Determined by Auditors	Auditor Comments
6	2014	<p>The Board should:</p> <ul style="list-style-type: none"> <li>▪ Use the most recent enrollment data to calculate the Percent Increase in Fall Student Headcount Enrollment since fall 2000 and Increase in Fall Student Headcount Enrollment since fall 2000 performance measures.</li> <li>▪ Work with the Legislative Budget Board and the Governor's Office of Budget, Planning, and Policy to update the performance measure definitions with relevant methodology, sources of data, and data limitations so that the definition is consistent with the Board's calculation methodology.</li> </ul>	Fully Implemented	Substantially Implemented	The Board used the most recent enrollment data to calculate the Percent Increase in Fall Student Headcount Enrollment since Fall 2000 and Increase in Fall Student Headcount Enrollment since Fall 2000 performance measures; however, the Board has not worked with the Legislative Budget Board and the Governor's Office of Budget, Planning, and Policy to update the performance measure definitions.
<b>Article VII - Business and Economic Development</b>					
<b>601 - Department of Transportation (Department)</b>					
<i>An Audit Report on a Construction Contract at the Department of Transportation (State Auditor's Office Report No. 15-033, June 2015)</i>					
7	2015	The Department should ensure that, when applicable, change orders consistently include cost estimates, descriptions of the physical locations where the work is to be performed, and revised construction plans.	Fully Implemented	Fully Implemented	
<b>Article VIII - Regulatory</b>					
<b>503 - Texas Medical Board (Board)</b>					
<i>An Audit Report on Performance Measures at the Texas Medical Board (State Auditor's Office Report No. 14-029, April 2014)</i>					
8	2014	The Board should continue to implement prior audit recommendations made in <i>An Audit Report on Pain Management Clinic Registration at the Texas Medical Board</i> (State Auditor's Office Report No. 13-037, June 2013).	Fully Implemented	Fully Implemented	
<b>504 - Texas State Board of Dental Examiners (Board)</b>					
<i>An Audit Report on Performance Measures at the Texas State Board of Dental Examiners (State Auditor's Office Report No. 14-018, February 2014)</i>					
9	2014	The Board should update and approve written policies and procedures for collecting, calculating, reviewing, and reporting each performance measure that reflect its current processes.	Fully Implemented	Fully Implemented	

**Implementation Status of State Auditor's Office Recommendations for Fiscal Years 2014 and 2015**

Number	Report Release Fiscal Year	Recommendation	Self-reported Implementation Status	Implementation Status Determined by Auditors	Auditor Comments
10	2014	<p>The Board should:</p> <ul style="list-style-type: none"> <li>▪ Implement processes that help ensure that data used to report performance measures is complete and accurate.</li> <li>▪ Calculate the Average Time to Resolve Complaints Pending Litigation (Days) using the date on which an investigation is initiated or work with the Legislative Budget Board and the Governor's Office of Budget, Planning, and Policy to modify the definition in ABEST.</li> </ul>	Fully Implemented	Fully Implemented	
<b>508 - Board of Chiropractic Examiners (Board)</b> <i>An Audit Report on Performance Measures at the Board of Chiropractic Examiners (State Auditor's Office No. 15-029, March 2015)</i>					
11	2015	<p>The Board should document policies and procedures for the collection, calculation, review, and reporting of its performance measures.</p>	Fully Implemented	Substantially Implemented	<p>The Board has documented policies and procedures for the collection, calculation, and reporting of its performance measures; however, the Board does not have documented policies and procedures for the review of reporting of performance measures.</p>
<b>515 - Board of Pharmacy (Board)</b> <i>An Audit Report on Inspections of Compounding Pharmacies at the Board of Pharmacy (State Auditor's Office No. 15-039, August 2015)</i>					
12	2015	<p>The Board should ensure that approved vendors follow the reporting requirements outlined in the contract and use those reports to monitor vendor performance.</p>	Fully Implemented	Fully Implemented	
<b>520 - Board of Examiners of Psychologists (Board)</b> <i>An Audit Report on Performance Measures at the Board of Examiners of Psychologists (State Auditor's Office No. 15-038, August 2015)</i>					
13	2015	<p>The Board should:</p> <ul style="list-style-type: none"> <li>▪ Develop written policies and procedures for the review of its entry of performance measure results into ABEST.</li> <li>▪ Perform an independent review of the calculation of performance measure results prior to entering those results into ABEST.</li> </ul>	Fully Implemented	Fully Implemented	



Section 2

**Reported Implementation Status of Recommendations for Fiscal Years 2014 and 2015**

Table 2 shows a summary of the self-reported implementation status for the recommendations issued to state agencies and higher education institutions in audit reports the State Auditor’s Office released from September 1, 2013, through August 31, 2015. Audited entities self-reported that they had fully implemented the recommendations made in 129 chapters<sup>1</sup> and substantially implemented the recommendations in 22 chapters. Implementation of the recommendations in 25 chapters was reported as incomplete or ongoing.

Table 2

Self-reported Implementation of Recommendations Fiscal Years 2014 and 2015							
Entity Number and Name <sup>a</sup>	Fiscal Year	Total Number of Chapters Containing Recommendations	Reported as Fully Implemented	Reported as Substantially Implemented	Reported as Incomplete/ Ongoing	Reported as Fully Implemented	Related Report(s)
212 - Texas Judicial Council Office of Court Administration	2014	3	2	0	1	67%	<i>An Audit Report on the Collection Improvement Program at the Office of Court Administration</i> (SAO Report No. 14-011, November 2013)
301 - Office of the Governor <sup>b</sup>	2015	7	6	1	0	86%	<i>An Audit Report on the Texas Enterprise Fund at the Office of the Governor</i> (SAO Report No. 15-003, September 2014)
303 - Facilities Commission	2015	5	2	1	2	40%	<i>An Audit Report on Selected Contracts at the Texas Facilities Commission</i> (SAO Report No. 15-001, September 2014)

<sup>1</sup> The recommendations were grouped into the chapter or subchapter level as presented in the original audit report. For this report, “chapters” refers to both chapters and subchapters. In addition, some recommendations may have multiple parts.

**Self-reported Implementation of Recommendations  
Fiscal Years 2014 and 2015**

Entity Number and Name <sup>a</sup>	Fiscal Year	Total Number of Chapters Containing Recommendations	Reported as Fully Implemented	Reported as Substantially Implemented	Reported as Incomplete/Ongoing	Reported as Fully Implemented	Related Report(s)
304 - Office of the Comptroller of Public Accounts	2015	6	5	1	0	83%	<i>An Audit Report on Selected State Entities' Compliance with Requirements Related to the Historically Underutilized Business Program and the State Use Program (SAO Report No. 15-006, October 2014)</i>  <i>An Audit Report on Selected Major Agreements Under the Texas Economic Development Act (SAO Report No. 15-009, November 2014)</i>
	2014	1	1	0	0	100%	<i>An Audit Report on Incentive Compensation at the Teacher Retirement System, the Permanent School Fund, the General Land Office, and the Employees Retirement System (SAO Report No. 14-033, May 2014)</i>
305 - General Land Office	2015	11	2	4	5	18%	<i>An Audit Report on Selected State Entities' Compliance with Requirements Related to the Historically Underutilized Business Program and the State Use Program (SAO Report No. 15-006, October 2014)</i>  <i>An Audit Report on Incentive Compensation at Selected Agencies (SAO Report No. 15-032, May 2015)</i>
	2014						

**Self-reported Implementation of Recommendations  
Fiscal Years 2014 and 2015**

Entity Number and Name <sup>a</sup>	Fiscal Year	Total Number of Chapters Containing Recommendations	Reported as Fully Implemented	Reported as Substantially Implemented	Reported as Incomplete/Ongoing	Reported as Fully Implemented	Related Report(s)
							<i>An Audit Report on Contract and Financial Management Processes at the General Land Office (SAO Report No. 15-037, July 2015)</i>
327 - Employees Retirement System	2014	1	1	0	0	100%	<i>An Audit Report on Incentive Compensation at the Teacher Retirement System, the Permanent School Fund, the General Land Office, and the Employees Retirement System (SAO Report No. 14-033, May 2014)</i>
	2015	11	8	3	0	73%	<i>An Audit Report on the HealthSelect Contract at the Employees Retirement System (SAO Report No. 15-007, November 2014)</i> <i>An Audit Report on Incentive Compensation at Selected Agencies (SAO Report No. 15-032, May 2015)</i>
329 - Real Estate Commission	2015	2	2	0	0	100%	<i>An Audit Report on the Real Estate Commission: A Self-directed Semi-Independent Agency (SAO Report No. 14-037, September 2014)</i>
362 - Texas Lottery Commission	2014	3	3	0	0	100%	<i>An Audit Report on the LatinWorks Marketing Contract at the Texas Lottery Commission (SAO Report No. 14-036, June 2014)</i>

**Self-reported Implementation of Recommendations  
Fiscal Years 2014 and 2015**

Entity Number and Name <sup>a</sup>	Fiscal Year	Total Number of Chapters Containing Recommendations	Reported as Fully Implemented	Reported as Substantially Implemented	Reported as Incomplete/Ongoing	Reported as Fully Implemented	Related Report(s)
407 - Commission on Law Enforcement	2014	3	3	0	0	100%	<i>An Audit Report on Performance Measures at the Commission on Law Enforcement Officer Standards and Education (SAO Report No. 14-003, October 2013)</i>
448 - Office of Injured Employee Counsel	2015	2	2	0	0	100%	<i>An Audit Report on the Office of Injured Employee Counsel (SAO Report No. 15-027, March 2015)</i>
454 - Department of Insurance	2015	1	0	1	0	0	<i>An Audit Report on Selected State Entities' Compliance with Requirements Related to the Historically Underutilized Business Program and the State Use Program (SAO Report No. 15-006, October 2014)</i>
464 - Board of Professional Land Surveying	2015	3	0	2	1	0%	<i>An Audit Report on Performance Measures at the Board of Professional Land Surveying (SAO Report No. 15-040, August 2015)</i>
503 - Texas Medical Board	2014	3	3	0	0	100%	<i>An Audit Report on Performance Measures at the Texas Medical Board (SAO Report No. 14-029, April 2014)</i>
504 - Texas State Board of Dental Examiners	2014	4	4	0	0	100%	<i>An Audit on Performance Measures at the Texas State Board of Dental Examiners (SAO Report No. 14-018, February 2014)</i>

**Self-reported Implementation of Recommendations  
Fiscal Years 2014 and 2015**

Entity Number and Name <sup>a</sup>	Fiscal Year	Total Number of Chapters Containing Recommendations	Reported as Fully Implemented	Reported as Substantially Implemented	Reported as Incomplete/Ongoing	Reported as Fully Implemented	Related Report(s)
506 - The University of Texas M.D. Anderson Cancer Center	2015	1	1	0	0	100%	<i>An Audit Report on Selected State Entities' Compliance with Requirements Related to the Historically Underutilized Business Program and the State Use Program (SAO Report No. 15-006, October 2014)</i>
508 - Board of Chiropractic Examiners	2015	8	4	3	1	50%	<i>An Audit Report on Performance Measures at the Board of Chiropractic Examiners (SAO Report No. 15-029, March 2015)</i>
514 - Optometry Board	2015	3	3	0	0	100%	<i>An Audit Report on Performance Measures at the Optometry Board (SAO Report No. 15-041, August 2015)</i>
515 - Board of Pharmacy	2015	6	5	0	1	83%	<i>An Audit Report on Inspections of Compounding Pharmacies at the Board of Pharmacy (SAO Report No. 15-039, August 2015)</i>
520 - Board of Examiners of Psychologists	2015	3	2	0	1	67%	<i>An Audit Report on Performance Measures at the Board of Examiners of Psychologists (SAO Report No. 15-038, August 2015)</i>

**Self-reported Implementation of Recommendations  
Fiscal Years 2014 and 2015**

Entity Number and Name <sup>a</sup>	Fiscal Year	Total Number of Chapters Containing Recommendations	Reported as Fully Implemented	Reported as Substantially Implemented	Reported as Incomplete/Ongoing	Reported as Fully Implemented	Related Report(s)
529 - Health and Human Services Commission	2014	8	5	0	3	63%	<i>An Audit Report on Information and Communications Technology Cooperative Contracts at the Health and Human Services Commission (SAO Report No. 14-013, December 2013)</i>  <i>An Audit Report on Selected Contracts at the Health and Human Services Commission (SAO Report No. 14-035, June 2014)</i>
	2015	12	5	2	5	42%	<i>An Audit Report on Selected State Entities' Compliance with Requirements Related to the Historically Underutilized Business Program and the State Use Program (SAO Report No. 15-006, October 2014)</i>  <i>An Audit Report on the Telecommunications Managed Services Contract at the Health and Human Services Commission (SAO Report No. 15-017, December 2014)</i>  <i>An Audit Report on Procurement for Terrell State Hospital Operations at the Health and Human Services Commission and the Department of State Health Services (SAO Report No. 15-030, March 2015)</i>

**Self-reported Implementation of Recommendations  
Fiscal Years 2014 and 2015**

Entity Number and Name <sup>a</sup>	Fiscal Year	Total Number of Chapters Containing Recommendations	Reported as Fully Implemented	Reported as Substantially Implemented	Reported as Incomplete/Ongoing	Reported as Fully Implemented	Related Report(s)
							<i>An Audit Report on Capital Budgets at Health and Human Services Agencies (SAO Report No. 15-044, August 2015)</i>
530 - Department of Family and Protective Services	2014	2	2	0	0	100%	<i>An Audit Report on Compliance with Benefits Proportional by Fund Requirements at Selected State Entities (SAO Report No. 14-027, March 2014)</i>
	2015	1	1	0	0	100%	<i>An Audit Report on Capital Budgets at Health and Human Services Agencies (SAO Report No. 15-044, August 2015)</i>
537 - Department of State Health Services	2015	2	2	0	0	100%	<i>An Audit Report on Selected State Entities' Compliance with Requirements Related to the Historically Underutilized Business Program and the State Use Program (SAO Report No. 15-006, October 2014)</i>  <i>An Audit Report on Capital Budgets at Health and Human Services Agencies (SAO Report No. 15-044, August 2015)</i>
538 - Department of Assistive and Rehabilitative Services	2014	2	2	0	0	100%	<i>An Audit Report on Compliance with Benefits Proportional by Fund Requirements at Selected State Entities (SAO Report No. 14-027, March 2014)</i>
	2015	1	1	0	0	100%	<i>An Audit Report on Capital Budgets at Health and Human Services Agencies (SAO Report No. 15-044, August 2015)</i>

**Self-reported Implementation of Recommendations  
Fiscal Years 2014 and 2015**

Entity Number and Name <sup>a</sup>	Fiscal Year	Total Number of Chapters Containing Recommendations	Reported as Fully Implemented	Reported as Substantially Implemented	Reported as Incomplete/Ongoing	Reported as Fully Implemented	Related Report(s)
539 - Department of Aging and Disability Services	2014	3	3	0	0	100%	<i>An Audit Report on Performance Measures at the Department of Aging and Disability Services (SAO Report No. 14-032, May 2014)</i>
	2015	2	2	0	0	100%	<i>An Audit Report on Capital Budgets at Health and Human Services Agencies (SAO Report No. 15-044, August 2015)</i>
544 - Texas Civil Commitment Office	2015	3	3	0	0	100%	<i>An Audit Report on the Office of Violent Sex Offender Management (SAO Report No. 15-018, January 2015)</i>
580 - Water Development Board	2014	2	2	0	0	100%	<i>An Audit Report on Compliance with Benefits Proportional by Fund Requirements at Selected State Entities (SAO Report No. 14-027, March 2014)</i>
582 - Commission on Environmental Quality	2014	6	6	0	0	100%	<i>An Audit Report on Information and Communications Technology Cooperative Contracts at the Commission on Environmental Quality (SAO Report No. 14-012, December 2013)</i>
	2015	1	0	1	0	0%	<i>An Audit Report on Selected State Entities' Compliance with Requirements Related to the Historically Underutilized Business Program and the State Use Program (SAO Report No. 15-036, July 2015)</i>



**Self-reported Implementation of Recommendations  
Fiscal Years 2014 and 2015**

Entity Number and Name <sup>a</sup>	Fiscal Year	Total Number of Chapters Containing Recommendations	Reported as Fully Implemented	Reported as Substantially Implemented	Reported as Incomplete/Ongoing	Reported as Fully Implemented	Related Report(s)
601 - Department of Transportation	2015	7	4	1	2	57%	<i>An Audit Report on a Construction Contract at the Department of Transportation (SAO Report No. 15-033, June 2015)</i>
644 - Juvenile Justice Department	2014	4	2	0	2	50%	<i>An Audit Report on the Reading Program at the Juvenile Justice Department (SAO Report No. 14-001, September 2013)</i>
696 - Department of Criminal Justice	2014	4	4	0	0	100%	<i>An Audit Report on Selected Contracts at the Department of Criminal Justice (SAO Report No. 14-019, February 2014)</i>
701 - Texas Education Agency	2014	1	1	0	0	100%	<i>An Audit Report on Incentive Compensation at the Teacher Retirement System, the Permanent School Fund, the General Land Office, and the Employees Retirement System (SAO Report No. 14-033, May 2014)</i>
	2015	3	3	0	0	100%	<i>An Audit Report on Selected Major Agreements Under the Texas Economic Development Act (SAO Report No. 15-009, November 2014)</i>
710 - Texas A&M University System	2015	1	0	0	1	0%	<i>An Audit Report on Selected State Entities' Compliance with Requirements Related to the Historically Underutilized Business Program and the State Use Program (SAO Report No. 15-006, October 2014)</i>

**Self-reported Implementation of Recommendations  
Fiscal Years 2014 and 2015**

Entity Number and Name <sup>a</sup>	Fiscal Year	Total Number of Chapters Containing Recommendations	Reported as Fully Implemented	Reported as Substantially Implemented	Reported as Incomplete/Ongoing	Reported as Fully Implemented	Related Report(s)
730 - University of Houston	2015	1	1	0	0	100%	<i>An Audit Report on Selected State Entities' Compliance with Requirements Related to the Historically Underutilized Business Program and the State Use Program (SAO Report No. 15-036, July 2015)</i>
733 - Texas Tech University	2015	1	0	1	0	0%	<i>An Audit Report on Selected State Entities' Compliance with Requirements Related to the Historically Underutilized Business Program and the State Use Program (SAO Report No. 15-006, October 2014)</i>
772 - School for the Deaf	2014	2	2	0	0	100%	<i>An Audit Report on Compliance with Benefits Proportional by Fund Requirements at Selected State Entities (SAO Report No. 14-027, March 2014)</i>
781 - Higher Education Coordinating Board <sup>c</sup>	2014	8	7	1	0	88%	<i>An Audit Report on Performance Measures at the Higher Education Coordinating Board (SAO Report No. 14-008, October 2013)</i>
	2015	3	3	0	0	100%	<i>An Audit Report on Financial Management Processes at the Higher Education Coordinating Board (SAO Report No. 15-028, March 2015)</i>
802 - Parks and Wildlife Department	2014	5	5	0	0	100%	<i>An Audit Report on Selected Contracts at the Parks and Wildlife Department (SAO Report No. 14-042, August 2014)</i>

**Self-reported Implementation of Recommendations  
Fiscal Years 2014 and 2015**

Entity Number and Name <sup>a</sup>	Fiscal Year	Total Number of Chapters Containing Recommendations	Reported as Fully Implemented	Reported as Substantially Implemented	Reported as Incomplete/Ongoing	Reported as Fully Implemented	Related Report(s)
813 - Commission on the Arts	2014	4	4	0	0	100%	<i>An Audit Report on Performance Measures at the Commission on the Arts (SAO Report No. 14-006, October 2013)</i>

<sup>a</sup> The recommendations made to the Department of Information Resources in *An Audit Report on the Information and Communications Technology Cooperative Contracts Program at the Department of Information Resources* (State Auditor's Office Report 14-007, October 2013) are not included in this table. The State Auditor's Office followed up on the implementation status of those recommendations in a separate audit (see *An Audit Report on Selected Agencies' Use of Department of Information Resources Information Technology Staffing Services Contracts* (State Auditor's Office Report No. 16-020, March 2016)).

<sup>b</sup> In *An Audit Report on the Texas Enterprise Fund at the Office of the Governor* (SAO Report No. 15-003, September 2014), the State Auditor's Office directed two recommendations to the Legislature. Those two recommendations were not included in this project.

<sup>c</sup> In *An Audit Report on Financial Management Processes at the Higher Education Coordinating Board* (SAO Report No. 15-028, March 2015), the State Auditor's Office directed one recommendation to the Legislature. That recommendation was not included in this project.