



An Audit Report on

**The University of Texas at El Paso's
Compliance with
Benefits Proportional Requirements**

February 2017
Report No. 17-022



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Overall Conclusion

The University of Texas at El Paso (University) did not complete its accounting policy statement 011 (APS 011) benefits proportional report for appropriation year 2015 in accordance with the Office of the Comptroller of Public Accounts (**Comptroller's Office**) requirements. The **Comptroller's Office requires state entities to complete the APS 011 reporting form to administer benefits proportionality requirements.**

When completed in accordance with the **Comptroller's Office's requirements, the APS 011 benefits proportional report for appropriation year 2015 showed that, as of June 2016, the University had received:**

- \$2,024,442 in excess General Revenue for Social Security and retirement.
- \$3,239,706 in excess General Revenue for group insurance. It is important to note that the General Appropriations Act authorizes the University of Texas System (System) to transfer group insurance appropriations among the higher education institutions that it oversees. Therefore, if the University had completed its APS 011 benefits proportional report correctly, the System could have transferred any **unexpended portion of the University's group insurance appropriations to the other higher education institutions that the System oversees.**

Background Information

The General Appropriations Act (83rd Legislature) **specified that** "unless otherwise provided, in order to maximize balances in the General Revenue Fund, payment for benefits paid from appropriated funds...shall be proportional to the source of funds..." **It also specified that** "...funds appropriated...out of the General Revenue Fund may not be expended for employee benefit costs, or other indirect costs, associated with the payment of salaries or wages, if the salaries or wages are paid from a source other than the General Revenue Fund."

The benefits to which this reports refers include the employer portion of Social Security, group health insurance, retirement, and optional retirement program benefits.

For appropriation year 2015, as of June 2016, the University of Texas at El Paso had paid \$6,525,262 for Social Security benefits; \$12,642,841 for group insurance benefits; and \$5,126,711 for retirement benefits using General Revenue.

Sources: The General Appropriations Act (83rd Legislature), the Uniform Statewide Accounting System, and the Teacher Retirement System.

Table 1 presents a summary of the findings in this report and the related issue rating. (See Appendix 2 for more information about the issue rating classifications and descriptions.)

Table 1

Summary of Chapters and Related Issue Ratings		
Chapter	Title	Issue Rating ^a
1	The University Did Not Complete Its APS 011 Benefits Proportional Report for Appropriation Year 2015 in Accordance with the Comptroller's Office's Requirements	Priority
2	Information Regarding Benefits Proportional Requirements	Not Rated
3	The University Should Improve Its Processes to Ensure That the Salaries and Benefits It Pays With General Revenue Are Associated with Eligible Employees	Low

^a A chapter is rated Priority if the issues identified present risks or effects **that if not addressed could critically affect the audited entity's ability** to effectively administer the program(s)/function(s) audited. Immediate action is required to address the noted concern and reduce risks to the audited entity.

A chapter is rated High if the issues identified present risks or effects **that if not addressed could substantially affect the audited entity's ability to** effectively administer the program(s)/function(s) audited. Prompt action is essential to address the noted concern and reduce risks to the audited entity.

A chapter is rated Medium if the issues identified present risks or effects **that if not addressed could moderately affect the audited entity's ability** to effectively administer program(s)/function(s) audited. Action is needed to address the noted concern and reduce risks to a more desirable level.

A chapter is rated Low if the **audit identified strengths that support the audited entity's ability to administer the program(s)/functions(s) audited** or the issues identified do not present significant risks or effects that would **negatively affect the audited entity's ability to effectively administer** the program(s)/function(s) audited.

Auditors communicated other, less significant issues to the University in writing.

Summary of Management's Response

At the end of certain chapters in this report, auditors made recommendations to address the issues identified during this audit. The University partially agreed with certain recommendations and issues in this report. After review and consideration **of management's response, the State Auditor's Office stands by its conclusions** based on the evidence presented and compiled during this audit.

Audit Objective and Scope

The objective of this audit was to determine whether the University complied with requirements to pay benefits in proportion to the sources of funds from which it paid the corresponding salaries and wages in accordance with applicable statutes, General Appropriations Act requirements, and related higher education institution policies and procedures.

The scope of this audit covered educational and general salaries and benefits for appropriation year 2015 through June 2016.

Contents

Detailed Results

Chapter 1	
The University Did Not Complete Its APS 011 Benefits Proportional Report for Appropriation Year 2015 in Accordance with the Comptroller's Office's Requirements	1
Chapter 2	
Information Regarding Benefits Proportional Requirements	4
Chapter 3	
The University Should Improve Its Processes to Ensure That the Salaries and Benefits It Pays With General Revenue Are Associated with Eligible Employees.....	5

Appendices

Appendix 1	
Objective, Scope, and Methodology	7
Appendix 2	
Issue Rating Classifications and Descriptions.....	10
Appendix 3	
Excerpts from the General Appropriations Act (83rd Legislature).....	11
Appendix 4	
Related State Auditor's Office Work	13

Detailed Results

Chapter 1

The University Did Not Complete Its APS 011 Benefits Proportional Report for Appropriation Year 2015 in Accordance with the Comptroller's Office's Requirements

Chapter 1
Rating:

Priority ¹

The University of Texas at El Paso (University) did not complete its accounting policy statement 011 (APS 011) benefits proportional report for appropriation year 2015 in accordance with the Office of the Comptroller of Public Accounts' (Comptroller's Office) requirements. Specifically, the University incorrectly included benefit expenses that it paid with nonappropriated funds on its APS 011 benefits proportional report. However, the APS 011 benefits proportional report does not apply to nonappropriated funds and allows state entities to report only appropriated funds (see text box for additional information on the APS 011 benefits proportional report).

When completed in accordance with the Comptroller's Office's requirements, the APS 011 benefits proportional report for appropriation year 2015 showed that, as of June 2016, the University had received:²

- \$2,024,442 in excess General Revenue for Social Security and retirement.
- \$3,239,706 in excess General Revenue for group insurance. It is important to note that the General Appropriations Act authorizes the University of Texas System (System) to transfer group insurance appropriations among the higher education institutions that it oversees. Therefore, if the University had completed its APS 011 benefits

The APS 011 Benefits Proportional Report

The Comptroller's Office developed the APS 011 benefits proportional report to provide guidance and a reporting mechanism for state entities to demonstrate benefits proportionality, as required by the General Appropriations Act. Entities with multiple appropriated funds must complete the APS 011 benefits proportional report and submit it annually to the Comptroller's Office by November 19.

The APS 011 benefits proportional report calculates the percentage of total funding for each appropriated fund and then uses those percentages to determine the amount of benefit charges that should be paid by each appropriated fund. State entities are required to make adjustments in the Uniform Statewide Accounting System if the funding source used to pay benefits does not match the calculated proportional benefits.

A state entity's chief financial officer must sign the APS 011 benefits proportional report certifying that the report complied with General Appropriations Act requirements and was completed in accordance with APS 011 benefits proportional report guidelines.

Source: The Comptroller's Office.

¹ Chapter 1 is rated Priority because the issues identified present risks or effects that if not addressed could critically affect the audited entity's ability to effectively administer the program(s)/function(s) audited. Immediate action is required to address the noted concern and reduce risks to the audited entity.

² The sum of the amounts presented includes (1) \$4,037,797 in General Revenue the University used to pay benefits when it should have used other funds to pay those benefits and (2) \$1,226,351 in additional General Revenue the University received after making adjustments based on its incorrect APS 011 benefits proportional reports.

proportional report correctly, the System could have transferred any unexpended portion of the University's group insurance appropriations to the other higher education institutions that the System oversees.

In addition, in reviewing the University's APS 011 benefits proportional report, auditors noted that the University charged the State for group insurance benefits primarily based on its appropriations, rather than based on its actual expenses for group insurance benefits. Charging the State based on appropriations rather than actual expenses increases the risk that the University could receive state funding that exceeds its actual expenses.

As a result of auditors' findings, the University completed a new APS 011 benefits proportional report and made additional accounting adjustments in the Uniform Statewide Accounting System. Auditors did not examine the revised report or the adjustments, but they could have an effect on the amount of excess General Revenue that the University received.

Recommendations

The University should:

- Develop, document, and implement a process to complete the APS 011 benefits proportional report in accordance with the Comptroller's Office's requirements.
- Coordinate with the System and the Comptroller's Office to (1) transfer group insurance appropriations as appropriate and (2) determine whether additional reimbursements are due to the State's General Revenue Fund for appropriation year 2015.
- Charge the State for benefits based on actual expenses, rather than appropriations.

Management's Response

The University of Texas at El Paso (University) agrees that as of the scope date of June 2016, the original and revised APS 011 reports filed with the Comptroller of Public Accounts (Comptroller's Office) were partially compliant. In November, the University executed transactions which resolved the issues identified in the audit such that no funds are owed to the State or to The University of Texas System (U.T. System), and most importantly show that there was no financial damage caused to the State as a result of our initial report filings.

The University pays all benefit expenses first with non-appropriated sources and then seeks reimbursement for eligible expenses from appropriated sources through the Uniform Statewide Accounting System (USAS). It is our continued contention that the non-appropriated benefits identified by the SAO were eligible for inclusion in the APS 011 calculations had the appropriate USAS reimbursement transactions been completed by the University in a timely fashion. During November 2016, these pending transactions were processed through USAS and an amended proportionality report was filed that effectively eliminated any differences and excesses potentially owed to the State or to U.T. System.

As a result of the SAO findings, the University reviewed existing policies and procedures, received clarified APS 011 guidance from the Comptroller's Office, and has implemented a series of improvements in our reporting and recovery process to ensure that charges to the State for salaries and benefits are based on actual expenses and will be processed in an effective, timely and consistent manner.

Implementation date: Done, November, 2016.

Responsible person: Comptroller

Method of Finance

“Method of finance” refers to the sources and amounts authorized to finance certain expenses or appropriations made in the General Appropriations Act. For example, sources could include General Revenue, General Revenue Dedicated, federal funds, and other funds.

Sources: *Budget 101, A Guide to the Budget Process in Texas*, Texas Senate Research Center, January 2015 and the Comptroller’s Office’s accounting policy statement 011.

The Comptroller’s Office’s APS 011 benefits proportional report is intended to ensure that benefits are paid proportionately to a state entity’s appropriated method of finance (see text box), and state entities must comply with the requirements for that report.

However, inconsistencies in the benefits proportionality requirements within the General Appropriations Act make it unclear whether state entities should pay benefits (1) proportionately to their appropriated method of finance or (2) from the same source of funds used to pay the respective salaries.³

Because there are various ways to interpret the benefits proportional requirements, the State Auditor’s Office performed procedures to demonstrate the effect of the differing interpretations. Hypothetically, if General Revenue may be used only to pay the proportional amount of benefits for employees whose salaries were paid from General Revenue, auditors estimated that the University received at least \$4,491,274 in excess General Revenue.

Management’s Response

With regard to the above discussion on benefits proportionality inconsistencies, it is important to note that the University is and was lawfully entitled to the \$4,491,724 identified "hypothetically" as "excess General Revenue" under Comptroller's Office rules. The General Appropriations Act assigns the Comptroller's Office the responsibility to develop and maintain benefits proportionality rules.

³ It is important to note that, as the State Auditor’s Office reported in *An Audit Report on Benefits Proportionality at the Office of the Comptroller of Public Accounts, the Teacher Retirement System, and the Employees Retirement System* (State Auditor’s Office Report No. 16-003, September 2015), under either interpretation of the requirements, improvements to the APS 011 benefits proportional report are recommended to ensure that proportionality is achieved. That audit report also contained information and recommendations regarding the inconsistencies in the benefits proportionality requirements.

The University Should Improve Its Processes to Ensure That the Salaries and Benefits It Pays With General Revenue Are Associated with Eligible Employees

Chapter 3
Rating:
Low ⁴

The University uses cost centers in its accounting system to categorize expenses; for example, it uses specific cost centers to designate expenses as educational and general expenses. That is important because the University can use its General Revenue appropriations only for educational and general activities (see text boxes for additional details). However, the University did not have the process its policy required to verify whether it charged salaries and benefits to the correct cost center. As a result:

- For 40 employees, the University incorrectly used \$16,064 in General Revenue to pay for the Social Security benefits and optional retirement program benefit expenses that it had not assigned to an educational and general cost center.
- The salaries and benefits the University paid using General Revenue were not always associated with eligible employees. Specifically, the University used \$135,920 in General Revenue to pay for the salaries, Social Security benefits, and optional retirement program benefits for 7 employees who were assigned to auxiliary departments (see text boxes for additional details). According to the University, employees of auxiliary departments often have educational and general components to their job duties. However, the University did not provide sufficient documentation to support allocating the total salaries of those seven employees' auxiliary positions to education and general cost centers.

Educational and General Activities

Educational and general activities include activities such as instruction, research, public service, academic support, student services, institutional support, operation and maintenance of plant, scholarships, staff benefits, organized activities, and patient care.

Source: Section 6, page III-242, the General Appropriations Act (83rd Legislature).

Eligibility

Appropriated General Revenue may not be expended on auxiliary enterprises or be used for the operation of intercollegiate athletics.

Source: Sections 6 and 9, page III-242, the General Appropriations Act (83rd Legislature).

Auditors could not determine the amount of Teacher Retirement System retirement benefits and group insurance benefits the University paid with General Revenue for the 47 employees discussed above because the University did not charge General Revenue for those benefit types on an individual employee basis.

⁴ Chapter 3 is rated Low because the audit identified strengths that support the audited entity's ability to administer the program(s)/functions(s) audited or the issues identified do not present significant risks or effects that would negatively affect the audited entity's ability to effectively administer the program(s)/function(s) audited.

It is important to note that the University incurred eligible salary and benefit expenses that exceeded its General Revenue appropriations; therefore, the University would likely still have received some or all of the General Revenue funds discussed above for other eligible employees' salaries and benefits.

Recommendation

The University should develop, document, and implement a process to verify that it charges salary and benefit expenses to the correct cost centers and that only eligible salary and benefit expenses are designated as educational and general expenses.

Management's Response

The University partially agrees with this recommendation. Of the 7 employees that the SAO determined as auxiliary, we assert that 4 of those are KTEP employees, and are eligible to have their payroll and benefits paid with General Revenue funds. KTEP is the University's public radio station, with an instructional mission that includes the training and educating of UTEP students in the art of broadcasting, an activity that fits well within the definition of reimbursable educational and general (E&G) expenses. In any event, the SAO acknowledged that there was no harm caused to the State treasury as the University incurred eligible salary and benefit expenses that exceeded its General Revenue appropriations.

The University closely monitors E&G salary and benefit expenditures to ensure eligibility and proper coding within PeopleSoft. This facilitates the analysis of expenses charged to E&G and the rest of the funds, while at the same time, ensuring an effective, timely and consistent recovery of eligible expenses from General Revenue appropriations, in compliance with the requirements established in the General Appropriation Act.

Auditor Follow-up Comment

After review and consideration of management's response, the State Auditor's Office stands by its conclusions based on the evidence presented and compiled during this audit.

Appendices

Appendix 1

Objective, Scope, and Methodology

Objective

The objective of this audit was to determine whether the University of Texas at El Paso (University) complied with requirements to pay benefits in proportion to the sources of funds from which it paid the corresponding salaries and wages in accordance with applicable statutes, General Appropriations Act requirements, and related higher education institution policies and procedures.

Scope

The scope of this audit covered educational and general salaries and benefits for appropriation year 2015 through June 2016.

Methodology

The audit methodology included conducting interviews with University management and staff; reviewing applicable laws, regulations, Office of the Comptroller of Public Accounts (Comptroller's Office) requirements, and University policies and procedures; collecting, reviewing, and analyzing the University's salary and benefit expenditures and associated adjustments; and performing selected tests and other procedures.

Data Reliability and Completeness

Auditors tested access to the Uniform Statewide Accounting System (USAS) and relied on previous State Auditor's Office audit work to determine that salary and benefit expenditure data in USAS was sufficiently reliable for the purposes of this audit.

To determine the reliability of salary and benefit expenditure data from the University's payroll and accounting system (PeopleSoft), auditors (1) compared the data extracted from PeopleSoft to the University's annual financial report; (2) compared the data extracted from PeopleSoft to USAS, as applicable; and (3) tested selected application and general controls. Auditors determined that the data extracted from PeopleSoft was sufficiently reliable for the purposes of this audit.

Sampling Methodology

To test the eligibility of employees for whom the University used General Revenue to pay salaries and/or benefits, auditors used professional judgment to select a risk-based sample of employees for testing. The sample items were generally not representative of the population and, therefore, it would not be appropriate to project those test results to the population.

Information collected and reviewed included the following:

- The University's accounting policy statement 011 (APS 011) benefits proportional reports for appropriation year 2015.
- Salary and benefit data from PeopleSoft.
- Salary, benefit, and accounting adjustment data from USAS.
- University internal audit reports.
- Prior State Auditor's Office reports.

Procedures and tests conducted included the following:

- Interviewed University management and staff.
- Reviewed the Comptroller's Office's accounting policy statements, as applicable.
- Analyzed University salary and benefit data to determine, for benefits that the University paid with General Revenue, whether the University paid the corresponding salary with General Revenue.
- Tested salary and benefit accounting adjustments in USAS.
- Tested the accuracy of the University's APS 011 benefits proportional reports.
- Tested the eligibility of a sample of employees for whom the University paid salaries and/or benefits with General Revenue.

Criteria used included the following:

- General Appropriations Act (83rd Legislature).
- Texas Education Code, Chapter 51.
- Texas Government Code, Chapters 403, 606, 825, and 830.
- Comptroller's Office accounting policy statements.

- *The University's Handbook of Operating Procedures.*

Project Information

Audit fieldwork was conducted from May 2016 through November 2016. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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

- Lauren Godfrey, CIA, CGAP (Project Manager)
- John Zhang, MPA (Assistant Project Manager)
- Paige Dahl
- Bryan McGloin, MBA, MS
- Dennis Ray Bushnell, CPA (Quality Control Reviewer)
- Hillary Eckford, CIA (Audit Manager)

Issue Rating Classifications and Descriptions

Auditors used professional judgement and rated the audit findings identified in this report. Those issue ratings are summarized in the report chapters/sub-chapters. The issue ratings were determined based on the degree of risk or effect of the findings in relation to the audit objective(s).

In determining the ratings of audit findings, auditors considered factors such as financial impact; potential failure to meet program/function objectives; noncompliance with state statute(s), rules, regulations, and other requirements or criteria; and the inadequacy of the design and/or operating effectiveness of internal controls. In addition, evidence of potential fraud, waste, or abuse; significant control environment issues; and little to no corrective action for issues previously identified could increase the ratings for audit findings. Auditors also identified and considered other factors when appropriate.

Table 2 provides a description of the issue ratings presented in this report.

Table 2

Summary of Issue Ratings	
Issue Rating	Description of Rating
Low	The audit identified strengths that support the audited entity's ability to administer the program(s)/functions(s) audited <u>or</u> the issues identified do not present significant risks or effects that would negatively affect the audited entity's ability to effectively administer the program(s)/function(s) audited.
Medium	Issues identified present risks or effects that if not addressed could <u>moderately affect</u> the audited entity's ability to effectively administer program(s)/function(s) audited. Action is needed to address the noted concern(s) and reduce risks to a more desirable level.
High	Issues identified present risks or effects that if not addressed could <u>substantially affect</u> the audited entity's ability to effectively administer the program(s)/function(s) audited. Prompt action is essential to address the noted concern(s) and reduce risks to the audited entity.
Priority	Issues identified present risks or effects that if not addressed could <u>critically affect</u> the audited entity's ability to effectively administer the program(s)/function(s) audited. Immediate action is required to address the noted concern(s) and reduce risks to the audited entity.

Excerpts from the General Appropriations Act (83rd Legislature)

Section 6.08, page IX-27, the General Appropriations Act (83rd Legislature), established benefits proportional requirements for the 2014-2015 biennium. The Comptroller of Public Accounts, after consulting with the Legislative Budget Board and the State Auditor's Office, is responsible for developing and maintaining rules to provide for the administration of benefits proportional requirements. Section 6.08 is presented below.

Sec. 6.08. Benefits Paid Proportional by Fund.

- (a) Unless otherwise provided, in order to maximize balances in the General Revenue Fund, payment for benefits paid from appropriated funds, including "local funds" and "education and general funds" as defined in §51.009 (a) and (c), Education Code, shall be proportional to the source of funds except for public and community junior colleges.

- (b) Unless otherwise specifically authorized by this Act, the funds appropriated by this Act out of the General Revenue Fund may not be expended for employee benefit costs, or other indirect costs, associated with the payment of salaries or wages, if the salaries or wages are paid from a source other than the General Revenue Fund except for public community or junior colleges. For purposes of this Act, a public community or junior college may expend funds appropriated for employee benefit costs for any employee if the employee is: (1) otherwise eligible to participate in the group benefits program; and (2) an instructional or administrative employee whose salary may be fully paid from funds appropriated under the General Appropriations Act, regardless of whether the salary is actually paid from appropriated funds. Payments for employee benefit costs for salaries and wages paid from sources, including payments received pursuant to interagency agreements or as contract receipts, other than the General Revenue Fund shall be made in proportion to the source of funds from which the respective salary or wage is paid or, if the Comptroller determines that achieving proportionality at the time the payment is made would be impractical or inefficient, then the General Revenue Fund shall be reimbursed for any such payment made out of the General Revenue Fund.

- (c) The Comptroller, after consulting with the Legislative Budget Board and the State Auditor's Office, shall develop and maintain rules to provide for the administration of this section.

- (d) Each agency or institution of higher education (excluding a community or junior college) having General Revenue Fund appropriations and other sources of financing shall file with the Comptroller and the State Auditor a report demonstrating proportionality. The report shall be filed before November 20th following the close of the fiscal year for the salaries, wages, and benefits of the preceding year ended August 31. The report shall be in a format prescribed by the Comptroller in collaboration with the Legislative Budget Board and the State Auditor's Office. The State Auditor shall at least biennially review agency and institution (excluding a community or junior college) compliance with the requirements of this section if the agency or institution (excluding a community or junior college) receives funds appropriated under Articles II, III, or VI of this Act. The Comptroller, on receipt of notification from the State Auditor of amounts disproportionately paid from General Revenue Fund appropriations, shall reduce current year General Revenue Fund appropriations of the agency or institution until such time as such amounts are repaid from sources other than the General Revenue Fund.
- (e) Should legislation limiting General Revenue related funds for benefit contributions to 50 percent of the state contributions for Public Community/Junior Colleges not be adopted by the Eighty-third Legislature, Regular Session, this section shall apply to Public Community/Junior Colleges.

Related State Auditor's Office Work

Related State Auditor's Office Work		
Number	Product Name	Release Date
16-024	An Audit Report on Benefits Proportionality at Higher Education Institutions	May 2016
16-003	An Audit Report on Benefits Proportionality at the Office of the Comptroller of Public Accounts, the Teacher Retirement System, and the Employees Retirement System	September 2015
15-002	An Investigative Report on the University of North Texas	September 2014

Copies of this report have been distributed to the following:

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