

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

A Summary of

Financial and Performance Reports Submitted by Regional Planning Commissions

February 2021 Report No. 21-012



A Summary of

Financial and Performance Reports Submitted by Regional Planning Commissions

SAO Report No. 21-012 February 2021

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 financial reports or audited comprehensive annual financial reports for fiscal year 2019, the 24 RPCs received a combined \$957,752,037 in revenue. Overall, they spent the largest amounts of funds on workforce development, transportation, and housing and urban development.

The 24 RPCs' audited annual financial reports or audited comprehensive annual financial reports contained all the elements required by Texas Local Government Code, Chapter 391. External certified public accountants issued unmodified opinions on those financial statements.

However, 4 (17 percent) of the 23 RPCs that were statutorily required to submit salary schedules to the State Auditor's Office submitted salary schedules after the statutorily required due dates. In addition, 1 (4 percent) of the 23 RPCs that were statutorily required to submit salary schedules to the State Auditor's Office submitted salary

Background Information

Regional planning commissions (RPCs) are governed by Texas Local Government Code, Chapter 391. 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 funding sources to support their purposes. Texas Local Government Code, Section 391.0095(a), requires that each RPC annually submit 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 requires each RPC that meets certain conditions to submit to the State Auditor the RPC's salary schedule, including the salaries of all exempt positions, no later than the 45th day before the date of the beginning of the RPC's fiscal year.

schedules with positions for which salaries or salary ranges exceeded the maximum salaries authorized by statute. After auditors identified and communicated those errors to the RPC, the RPC submitted a revised salary schedule with positions for which salaries or salary ranges were less than or equal to the maximum salaries authorized by statute. One RPC was not statutorily required to submit a salary schedule to the State Auditor's Office.

Project Objectives and Scope

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 Office of the Governor.
- 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 September 1, 2019, and August 31, 2020, unless otherwise indicated in an RPC's subchapter.

This project was a non-audit service; therefore, the information in this report was not subjected to the tests and confirmations that would be performed in an audit. However, the information in this report was subject to certain quality control procedures to help ensure accuracy.

Contents

Detailed Results

Chapter 1 Summary of Information from Reports That Regional Planning Commissions Submitted
Chapter 1-A Alamo Area Council of Governments4
Chapter 1-B Ark-Tex Council of Governments5
Chapter 1-C Brazos Valley Council of Governments6
Chapter 1-D Capital Area Council of Governments7
Chapter 1-E Central Texas Council of Governments8
Chapter 1-F Coastal Bend Council of Governments9
Chapter 1-G Concho Valley Council of Governments
Chapter 1-H Deep East Texas Council of Governments
Chapter 1-I East Texas Council of Governments
Chapter 1-J Golden Crescent Regional Planning Commission
Chapter 1-K Heart of Texas Council of Governments14
Chapter 1-L Houston-Galveston Area Council
Chapter 1-M Lower Rio Grande Valley Development Council
Chapter 1-N Middle Rio Grande Development Council
Chapter 1-0 Nortex Regional Planning Commission
Chapter 1-P North Central Texas Council of Governments19
Chapter 1-Q Panhandle Regional Planning Commission
Chapter 1-R Permian Basin Regional Planning Commission

	Chapter 1-S Rio Grande Council of Governments	2
	Chapter 1-T South East Texas Regional Planning Commission	3
	Chapter 1-U South Plains Association of Governments	4
	Chapter 1-V South Texas Development Council	5
	Chapter 1-W Texoma Council of Governments	6
	Chapter 1-X West Central Texas Council of Governments	7
Append	lices	
		_
	opendix 1 bjectives, Scope, and Methodology28	8
O Ap	·	
Ar M Ar F	bjectives, Scope, and Methodology28	0

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, 24 RPCs' audited annual financial reports or audited comprehensive annual financial reports contained the elements required by Texas Local Government Code, Chapter 391. According to the most recent audited annual financial reports or audited comprehensive annual financial reports for fiscal year 2019, the 24 RPCs received \$957,752,037 in total revenues.

However, 5 (22 percent) of the 23 RPCs that were statutorily required to submit salary schedules within the review period for this report did not fully comply with all of the statutory requirements regarding their salary schedules. One of the total 24 RPCs, the Houston-Galveston Area Council, was not statutorily required to submit a salary schedule to the State Auditor's Office.

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. However, the information in this report was subject to certain quality control procedures to help ensure accuracy.

The State Auditor's Office received the information that the RPCs submitted for this report between September 1, 2019, and August 31, 2020, unless otherwise indicated in the RPC's subchapter. RPCs can designate their own fiscal years, and there were five 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 1 RPC.
- September 30 17 RPCs.

December 31 – 4 RPCs.

Audited Annual Financial Reports and Audited Comprehensive Annual Financial Reports

External certified public accountants (CPAs) issued unmodified opinions on the financial statements for 24 RPCs that submitted their audited annual financial reports or audited comprehensive annual financial reports. None of the 24 RPCs' audited annual financial reports or audited comprehensive annual financial reports identified any findings.

Salary Schedules

All 23 RPCs that were statutorily required to submit salary schedules submitted salary schedules to the State Auditor's Office. Nineteen (83 percent) of the 23 RPCs submitted salary schedules to the State Auditor's Office within the required time periods. Four (17 percent) of the 23 RPCs submitted their salary schedules after the statutorily required due dates. Texas Local Government Code, Section 391.0117(e), requires an RPC to submit its salary schedule, including the salaries of all exempt positions, to the State Auditor no later than the 45th day before the date of the beginning of the RPC's fiscal year. (See Chapters 1-A through 1-X for more information about each RPC's compliance with that requirement.) The four RPCs that did not submit salary schedules by the statutorily required due dates were:

- Brazos Valley Council of Governments (see Chapter 1-C).
- Heart of Texas Council of Governments (see Chapter 1-K).
- Nortex Regional Planning Commission (see Chapter 1-0).
- Permian Basin Regional Planning Commission (see Chapter 1-R).

In addition, 22 (96 percent) of the 23 RPCs that were statutorily required to submit salary schedules to the State Auditor's Office submitted salary schedules with positions for which salaries or salary ranges were less than or equal to maximum salaries authorized by statute. However, 1 (4 percent) of the 23 RPCs submitted salary schedules with positions for which salaries or salary ranges exceeded the maximum salaries authorized by statute. 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. After auditors contacted that RPC, the Golden Crescent Regional Planning Commission, about the errors, the RPC submitted a revised salary schedule that was in accordance with Texas Local Government Code, Section 391.0117. (See

Chapters 1-A through 1-X for more information about each RPC's compliance with that requirement.)

The Houston-Galveston Area Council filed an exemption to the salary schedule reporting requirements under Texas Local Government Code, Section 391.0117(f). This RPC reported that its most populous county, Harris County, had an actual average weekly wage that exceeded the state actual average weekly wage by 22.2 percent.¹ (See Chapter 1-L for more information.)

Programs and Functions

The information the RPCs submitted to the State Auditor's Office indicated that the RPCs have multiple programs and functions. Chapters 1-A through 1-X identify the two largest programs in terms of expenditures for each RPC. Examples of those programs include the following:

- Workforce development.
- Transportation.
- Housing and urban development.
- Aging population and disabilities services.
- Health and human services.
- Emergency communications.
- Public safety.

¹ In making this wage comparison, the RPC used information from the Texas Workforce Commission's *County Employment and Wage Information Report* for 2018, the most recent year with complete wage data at the time the RPC filed its exemption.

Chapter 1-A

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	13
Population	2,249,718
Number of Positions on Salary Schedule	116 ^a
Executive Director's Salary Range	\$158,982 - \$230,525 ^b
Net Position	\$12,798,069
Total Revenue	\$51,262,858
Total Expenditures	\$50,135,944

^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.

Sources: U.S. Census Bureau 2010 population totals and the Alamo Area Council of Governments' audited comprehensive annual financial report as of December 31, 2019, and salary schedule for 2020.

The salaries on this RPC's salary schedule did not exceed the maximum salaries in the state classification salary schedule.

The Alamo Area Council of Governments received an unmodified opinion² on its financial statements for the fiscal year ended December 31, 2019. This RPC's audited comprehensive annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

The two programs for which the Alamo Area Council of Governments spent the largest amounts of funds were aging services, at \$20,076,977, and health and welfare services, at \$13,612,174, according to this RPC's most recent audited comprehensive annual financial report.

^b The salary schedule for this RPC contained only a salary range.

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

Chapter 1-B

Ark-Tex Council of Governments

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

Ark-Tex Council of Governments

Location	Texarkana, TX
Number of Counties	10 ^a
Population	325,409
Number of Positions on Salary Schedule	114 ^b
Executive Director's Salary	\$123,000
Net Position	\$7,070,751
Total Revenue	\$18,112,080
Total Expenditures	\$17,356,041

^a Number of counties and population include 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, 2019, and salary schedule for 2021.

The salaries on this RPC's salary schedule did not exceed the maximum salaries in the state classification salary schedule.

The Ark-Tex Council of Governments received an unmodified opinion³ on its financial statements for the fiscal year ended September 30, 2019. 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.

The two programs for which the Ark-Tex Council of Governments spent the largest amounts of funds were housing and urban development services, at \$7,667,887, and transportation services, at \$3,257,019, according to this RPC's most recent audited annual financial report.

b The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.

³ An unmodified opinion indicates that the financial statements were presented fairly in all material respects.

Chapter 1-C

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	242 ^a
Executive Director's Salary	\$205,005
Net Position	\$18,675,399
Total Revenue	\$47,925,486
Total Expenditures	\$42,982,323

^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.

Sources: U.S. Census Bureau 2010 population totals and the Brazos Valley Council of Governments' audited comprehensive annual financial report as of September 30, 2019, and salary schedule for 2021.

The salaries on this RPC's salary schedule did not exceed the maximum salaries in the state classification salary schedule. However, this RPC did not submit its salary schedule by the statutorily 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. The RPC's salary schedule was due by August 17, 2020; however, the RPC submitted its salary schedule on September 3, 2020.

The Brazos Valley Council of Governments received an unmodified opinion⁴ on its financial statements for the fiscal year ended September 30, 2019. This RPC's audited comprehensive annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

The two programs for which the Brazos Valley Council of

Governments spent the largest amounts of funds were workforce development services, at \$13,427,758, and housing and urban development services, at \$12,891,087, according to this RPC's most recent audited comprehensive annual financial report.

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

Chapter 1-D

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	70 ^a
Executive Director's Salary	\$163,676
Net Position	\$29,503,697
Total Revenue	\$27,606,394
Total Expenditures	\$22,667,244

^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.

Sources: U.S. Census Bureau 2010 population totals and the Capital Area Council of Governments' audited annual financial report as of September 30, 2019, and salary schedule for 2021.

The salaries on this RPC's salary schedule did not exceed the maximum salaries in the state classification salary schedule.

The Capital Area Council of Governments received an unmodified opinion⁵ on its financial statements for the fiscal year ended September 30, 2019. 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.

The two programs for which the Capital Area Council of Governments spent the largest amounts of funds were emergency communication services, at \$10,636,608, and aging services, at \$9,070,313, according to this RPC's most recent audited annual financial report.

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

Chapter 1-E

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	118 ^a
Executive Director's Salary	\$222,780
Net Position	\$4,734,648
Total Revenue	\$47,645,331
Total Expenditures	\$47,152,773

^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.

Sources: U.S. Census Bureau 2010 population totals and the Central Texas Council of Governments' audited annual financial report as of June 30, 2019, and salary schedule for 2021.

The salaries on this RPC's salary schedule did not exceed the maximum salaries in the state classification salary schedule.

The Central Texas Council of Governments received an unmodified opinion⁶ on its financial statements for the fiscal year ended June 30, 2019. 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.

The two programs for which the Central Texas Council of Governments spent the largest amounts of funds were housing and urban development services, at \$15,286,486, and health and human services, at \$14,693,855, according to this RPC's most recent audited annual financial report.

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

Chapter 1-F

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	11
Population	571,280
Number of Positions on Salary Schedule	33 ^a
Executive Director's Salary	\$140,125
Net Position	\$1,212,648
Total Revenue	\$6,532,504
Total Expenditures	\$6,163,275

^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.

Sources: U.S. Census Bureau 2010 population totals and the Coastal Bend Council of Governments' audited comprehensive annual financial report as of December 31, 2019, and salary schedule for 2020.

The salaries on this RPC's salary schedule did not exceed the maximum salaries in the state classification salary schedule.

The Coastal Bend Council of Governments received an unmodified opinion⁷ on its financial statements for the fiscal year ended December 31, 2019. This RPC's audited comprehensive annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

The two programs for which the Coastal Bend Council of Governments spent the largest amounts of funds were health and welfare services, at \$3,375,643, and emergency communication services, at \$1,938,951, according to this RPC's most recent audited comprehensive annual financial report.

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

Chapter 1-G

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	285 ^a
Executive Director's Salary Range	\$70,000-\$192,300 b
Net Position	\$7,588,563
Total Revenue	\$20,221,668
Total Expenditures	\$20,332,686

^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.

Sources: U.S. Census Bureau 2010 population totals and the Concho Valley Council of Governments' audited annual financial report as of September 30, 2019, and salary schedule for 2021.

The salaries on this RPC's salary schedule did not exceed the maximum salaries in the state classification salary schedule.

The Concho Valley Council of Governments received an unmodified opinion⁸ on its financial statements for the fiscal year ended September 30, 2019. 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.

The two programs for which the Concho Valley Council of Governments spent the largest amounts of funds were family and children services, at \$8,334,568, and transportation services, at \$5,765,670, according to this RPC's most recent audited annual financial report.

^b The salary schedule for this RPC contained only a salary range.

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

Chapter 1-H

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	Lufkin, TX
Number of Counties	12
Population	378,477
Number of Positions on Salary Schedule	57 ^a
Executive Director's Salary	\$165,000
Net Position	\$2,661,313
Total Revenue	\$19,828,089
Total Expenditures	\$20,142,872

^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.

Sources: U.S. Census Bureau 2010 population totals and the Deep East Texas Council of Governments' audited annual financial report as of September 30, 2019, and salary schedule for 2021.

The salaries on this RPC's salary schedule did not exceed the maximum salaries in the state classification salary schedule.

The Deep East Texas Council of Governments received an unmodified opinion⁹ on its financial statements for the fiscal year ended September 30, 2019. 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.

The two programs for which the Deep East Texas Council of Governments spent the largest amounts of funds were regional housing authority services, at \$11,689,448, and emergency communications services, at \$3,062,667, according to this RPC's most recent audited annual financial report.

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

Chapter 1-I

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	150 ^a
Executive Director's Salary	\$165,470
Net Position	\$5,347,212
Total Revenue	\$45,241,766
Total Expenditures	\$45,423,128

^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.

Sources: U.S. Census Bureau 2010 population totals and the East Texas Council of Governments' audited comprehensive annual financial report as of September 30, 2019, and salary schedule for 2021.

The salaries on this RPC's salary schedule did not exceed the maximum salaries in the state classification salary schedule.

The East Texas Council of Governments received an unmodified opinion¹⁰ on its financial statements for the fiscal year ended September 30, 2019. This RPC's audited comprehensive annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

The two programs for which the East Texas Council of Governments spent the largest amounts of funds were workforce development services, at \$33,718,468, and aging services, at \$4,086,606, according to this RPC's most recent audited comprehensive annual financial report.

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

Chapter 1-J

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 ^a
Executive Director's Salary	\$120,000
Net Position	\$4,549,602
Total Revenue	\$10,385,096
Total Expenditures	\$9,170,292

^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.

Sources: U.S. Census Bureau 2010 population totals and the Golden Crescent Regional Planning Commission's audited annual financial report as of August 31, 2019, and salary schedule for 2021.

This RPC's salary schedule had four classified positions with salary ranges that exceeded the salary ranges in the state classification salary schedule. After auditors communicated the error to the RPC, it submitted a revised salary schedule that did not exceed the salary ranges in the state classification salary schedule.

The Golden Crescent Regional Planning Commission received an unmodified opinion¹¹ on its financial statements for the fiscal year ended August 31, 2019. 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.

The two programs for which the Golden Crescent Regional Planning Commission spent the largest amounts of funds were health and welfare services, at \$6,917,110, and public safety services, at \$1,847,810, according to this RPC's most recent audited annual financial report.

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

Chapter 1-K

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	28 ^a
Executive Director's Salary Range	\$83,991-\$142,052 b
Net Position	\$1,521,202
Total Revenue	\$7,067,845
Total Expenditures	\$7,061,098

^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.

Sources: U.S. Census Bureau 2010 population totals and the Heart of Texas Council of Governments' audited annual financial report as of September 30, 2019, and salary schedule for 2021.

The salaries on this RPC's salary schedule did not exceed the maximum salaries in the state classification salary schedule. However, this RPC did not submit its salary schedule by the statutorily required due date. Texas Local Government Code, Section 391.0117(e), requires a 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. The RPC's salary schedule was due by August 17, 2020; however, the RPC submitted its salary schedule on August 24, 2020.

The Heart of Texas Council of Governments received an unmodified opinion¹² on its financial statements for the fiscal year ended September 30, 2019. 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.

The two programs for which the Heart of Texas Council of Governments spent the largest amounts of funds were aging services, at \$2,861,088, and emergency communication services, at \$1,301,450,

according to this RPC's most recent audited annual financial report.

^b The salary schedule for this RPC contained only a salary range.

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

Chapter 1-L

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 ^a	82 ^b
Executive Director's Salary Range ^a	\$162,000-\$261,068 ^C
Net Position	\$34,369,085
Total Revenue	\$348,469,125
Total Expenditures	\$348,888,259

^a Although it was not required to do so, this RPC submitted a salary schedule for fiscal year 2020. Information from the salary schedule is reported in this text box. However, the State Auditor's Office did not review the salary schedule for compliance because the RPC was not required to comply with Texas Local Government Code, Section 391.0117, for fiscal year 2020.

Sources: U.S. Census Bureau 2010 population totals and the Houston-Galveston Area Council's audited comprehensive annual financial report as of December 31, 2019, and salary schedule for 2020.

This RPC was not statutorily required to submit a salary schedule to the State Auditor's Office for fiscal year 2020. Under Texas Local Government Code, Section 391.0117(f), an RPC is not required to comply with Texas Local Government Code, Section 391.0117, "if the most populous county that is a member of the commission has an actual average weekly wage that exceeds the state actual average weekly wage by 20 percent or more for the previous year as determined by the Texas Workforce Commission in its *County Employment and Wage Information Report."* This RPC reported that its most populous county, Harris County, had an actual average weekly wage that exceeded the state actual average weekly wage by 22.2 percent.¹³

The Houston-Galveston Area Council received an unmodified opinion¹⁴ on its financial statements for the fiscal year ended December 31, 2019. This RPC's audited comprehensive annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

The two programs for which the Houston-Galveston Area Council spent the largest amounts of funds were workforce program services, at \$290,533,452, and transportation services, at \$28,754,072, according to this RPC's most recent audited comprehensive annual financial report.

^b The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.

^C The salary schedule for this RPC contained only a salary range.

¹³ In making this wage comparison, the RPC used information from the Texas Workforce Commission's *County Employment and Wage Information Report* for 2018, the most recent year with complete wage data at the time the RPC filed its exemption.

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

Chapter 1-M

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	178 ^a
Executive Director's Salary	\$174,191
Net Position	\$14,768,012
Total Revenue	\$26,706,172
Total Expenditures	\$24,427,995

^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.

Sources: U.S. Census Bureau 2010 population totals and the Lower Rio Grande Valley Development Council's audited annual financial report as of December 31, 2019, and salary schedule for 2020.

The salaries on this RPC's salary schedule did not exceed the maximum salaries in the state classification salary schedule.

The Lower Rio Grande Valley Development Council received an unmodified opinion¹⁵ on its financial statements for the fiscal year ended December 31, 2019. 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.

The two programs for which the Lower Rio Grande Valley Development Council spent the largest amounts of funds were health and human services, at \$6,586,301, and emergency communication services, at \$6,314,324, according to this RPC's most recent audited annual financial report.

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

Chapter 1-N

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	77 ^a
Executive Director's Salary	\$120,000
Net Position	\$(928,718)
Total Revenue	\$13,876,640
Total Expenditures	\$14,543,498

^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.

Sources: U.S. Census Bureau 2010 population totals and the Middle Rio Grande Development Council's audited annual financial report as of September 30, 2019, and salary schedule for 2021. The audited annual financial report covers 13 months due to the RPC changing its fiscal year end date in 2019 from August 31 to September 30.

The salaries on this RPC's salary schedule did not exceed the maximum salaries in the state classification salary schedule.

The Middle Rio Grande Development Council received an unmodified opinion¹⁶ on its financial statements for the fiscal year ended September 30, 2019. 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.

The two programs for which the Middle Rio Grande Development Council spent the largest amounts of funds were economic opportunity services, at \$9,486,642, and public safety services, at \$1,998,694, according to this RPC's most recent audited annual financial report.

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

Chapter 1-0

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	32 ^a
Executive Director's Salary	\$121,698
Net Position	\$534,988
Total Revenue	\$4,376,664
Total Expenditures	\$4,519,635

^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.

Sources: U.S. Census Bureau 2010 population totals and the Nortex Regional Planning Commission's audited annual financial report as of September 30, 2019, and salary schedule for 2021.

The salaries on this RPC's salary schedule did not exceed the maximum salaries in the state classification salary schedule. However, this RPC did not submit its salary schedule by the statutorily 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's salary schedule was due by August 17, 2020; however, the RPC submitted its salary schedule on September 10, 2020.

The Nortex Regional Planning Commission received an unmodified opinion¹⁷ on its financial statements for the fiscal year ended September 30, 2019. 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.

The two programs for which the Nortex Regional Planning Commission spent the largest amounts of funds were aging services, at \$1,739,729, and emergency communications

services, at \$741,643, according to this RPC's most recent audited annual financial report.

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

Chapter 1-P

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	260 ^a
Executive Director's Salary Range	\$163,676 - \$276,817 ^b
Net Position	\$16,157,575
Total Revenue	\$162,187,381
Total Expenditures	\$158,457,522

^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.

Sources: U.S. Census Bureau 2010 population totals and the North Central Texas Council of Governments' audited comprehensive annual financial report as of September 30, 2019, and salary schedule for 2021.

The salaries on this RPC's salary schedule did not exceed the maximum salaries in the state classification salary schedule.

The North Central Texas Council of Governments received an unmodified opinion¹⁸ on its financial statements for the fiscal year ended September 30, 2019. This RPC's audited comprehensive report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

The two programs for which the North Central Texas Council of Governments spent the largest amounts of funds were workforce development services, at \$69,845,277, and transportation services, at \$42,090,520, according to this RPC's most recent audited comprehensive annual financial report.

^b The salary schedule for this RPC contained only a salary range.

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

Chapter 1-Q

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	46 ^a
Executive Director's Salary	\$136,580
Net Position	\$5,883,213
Total Revenue	\$24,654,944
Total Expenditures	\$24,995,134

^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.

Sources: U.S. Census Bureau 2010 population totals and the Panhandle Regional Planning Commission's audited comprehensive annual financial report as of September 30, 2019, and salary schedule for 2021.

The salaries on this RPC's salary schedule did not exceed the maximum salaries in the state classification salary schedule.

The Panhandle Regional Planning Commission received an unmodified opinion¹⁹ on its financial statements for the fiscal year ended September 30, 2019. This RPC's audited comprehensive annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

The two programs for which the Panhandle Regional Planning Commission spent the largest amounts of funds were workforce development services, at \$17,164,764, and aging services, at \$2,884,188, according to this RPC's most recent audited comprehensive annual financial report.

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

Chapter 1-R

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 ^a
Executive Director's Salary Range	\$111,793-\$189,069 b
Net Position	\$371,712
Total Revenue	\$5,615,861
Total Expenditures	\$6,077,845

^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.

Sources: U.S. Census Bureau 2010 population totals and the Permian Basin Regional Planning Commission's audited annual financial report as of September 30, 2019, and salary schedule for 2021.

The salaries on this RPC's salary schedule did not exceed the maximum salaries in the state classification salary schedule. However, the RPC did not submit its salary schedule by the statutorily required due date. Texas Local Government Code, Section 391.0117(e), requires a 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. The RPC's salary schedule was due by August 17, 2020; however, the RPC submitted its salary schedule on September 18, 2020.

The Permian Basin Regional Planning Commission received an unmodified opinion²⁰ on its financial statements for the fiscal year ended September 30, 2019. 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.

The two programs for which the Permian Basin Regional Planning Commission spent the largest

amounts of funds were aging services, at \$2,192,975, and emergency communications services, at \$1,736,141, according to this RPC's most recent audited annual financial report.

^b The salary schedule for this RPC contained only a salary range.

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

Chapter 1-S

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	37 b
Executive Director's Salary	\$101,053
Net Position	\$936,954
Total Revenue	\$7,077,851
Total Expenditures	\$7,296,945

^a Number of counties and population include Doña 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, 2019, and salary schedule for 2021.

The salaries on this RPC's salary schedule did not exceed the maximum salaries in the state classification salary schedule.

The Rio Grande Council of Governments received an unmodified opinion²¹ on its financial statements for the fiscal year ended September 30, 2019. 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.

The two programs for which the Rio Grande Council of Governments spent the largest amounts of funds were aging services, at \$5,132,227, and emergency communication services, at \$801,674, according to this RPC's most recent audited annual financial report.

^b The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.

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

Chapter 1-T

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	65 ^a
Executive Director's Salary Range	\$106,500-\$171,688 b
Net Position	\$7,804,762
Total Revenue	\$19,161,375
Total Expenditures	\$19,829,797

^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.

Sources: U.S. Census Bureau 2010 population totals and the South East Texas Regional Planning Commission's audited comprehensive annual financial report as of September 30, 2019, and salary schedule for 2021.

The salaries on this RPC's salary schedule did not exceed the maximum salaries in the state classification salary schedule.

The South East Texas Regional Planning Commission received an unmodified opinion²² on its financial statements for the fiscal year ended September 30, 2019. This RPC's audited comprehensive annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

The two programs for which the South East Texas Regional Planning Commission spent the largest amounts of funds were community development services, at \$8,316,375, and emergency communication services, at \$2,848,105, according to this RPC's most recent audited comprehensive annual financial report.

^b The salary schedule for this RPC contained only a salary range.

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

Chapter 1-U

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 ^a
Executive Director's Salary	\$137,917
Net Position	\$7,064,337
Total Revenue	\$5,518,630
Total Expenditures	\$5,618,002

^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.

Sources: U.S. Census Bureau 2010 population totals and the South Plains Association of Governments' audited comprehensive annual financial report as of September 30, 2019, and salary schedule for 2021.

The salaries on this RPC's salary schedule did not exceed the maximum salaries in the state classification salary schedule.

The South Plains Association of Governments received an unmodified opinion²³ on its financial statements for the fiscal year ended September 30, 2019. This RPC's audited comprehensive annual financial report did not contain any findings and contained all the elements required by Texas Local Government Code, Chapter 391.

The two programs for which the South Plains Association of Governments spent the largest amounts of funds were aging services, at \$2,206,282, and emergency communication services, at \$1,256,496, according to this RPC's most recent audited comprehensive annual financial report.

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

Chapter 1-V

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	31 ^a
Executive Director's Salary	\$116,526
Net Position	\$535,355
Total Revenue	\$9,728,652
Total Expenditures	\$9,832,511

^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.

Sources: U.S. Census Bureau 2010 population totals and the South Texas Development Council's audited annual financial report as of September 30, 2019, and salary schedule for 2021.

The salaries on this RPC's salary schedule did not exceed the maximum salaries in the state classification salary schedule.

The South Texas Development Council received an unmodified opinion²⁴ on its financial statements for the fiscal year ended September 30, 2019. 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.

The two programs for which the South Texas Development Council spent the largest amounts of funds were HIV intervention and prevention services, at \$5,004,556, and aging services, at \$2,468,633, according to this RPC's most recent audited annual financial report.

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

Chapter 1-W

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	49 ^a
Executive Director's Salary	\$110,000
Net Position	\$2,709,662
Total Revenue	\$14,469,729
Total Expenditures	\$14,720,785

^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.

Sources: U.S. Census Bureau 2010 population totals and the Texoma Council of Governments' audited annual financial report as of April 30, 2019, and salary schedule for 2021.

The salaries on this RPC's salary schedule did not exceed the maximum salaries in the state classification salary schedule.

The Texoma Council of Governments received an unmodified opinion²⁵ on its financial statements for the fiscal year ended April 30, 2019. 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.

The two programs for which the Texoma Council of Governments spent the largest amounts of funds were housing and client services, at \$9,055,162, and aging services, at \$2,999,684, according to this RPC's most recent audited annual financial report.

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

Chapter 1-X

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	108 ^a
Executive Director's Salary	\$142,697
Net Position	(\$3,250,292)
Total Revenue	\$14,079,896
Total Expenditures	\$15,980,359

^a The number of positions on the salary schedule reported for this RPC may not represent the total number of employees at this RPC.

Sources: U.S. Census Bureau 2010 population totals and the West Central Texas Council of Governments' audited annual financial report as of September 30, 2019, and salary schedule for 2021.

The salaries on this RPC's salary schedule did not exceed the maximum salaries in the state classification salary schedule.

The West Central Texas Council of Governments received an unmodified opinion²⁶ on its financial statements for the fiscal year ended September 30, 2019. 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.

The two programs for which the West Central Texas Council of Governments spent the largest amounts of funds were employer of record services, at \$4,774,315, and emergency communication services, at \$2,549,516, according to this RPC's most recent audited annual financial report.

²⁶ 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 Office of the Governor.
- 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 September 1, 2019, and August 31, 2020, unless otherwise indicated in an RPC's chapter.

Methodology

The methodology for this project included determining whether the 24 RPCs submitted statutorily required information to the State Auditor's Office. Auditors did not verify the accuracy of that information. Auditors compiled and analyzed the information that RPCs submitted, such as audited annual financial reports, audited comprehensive annual financial reports, and salary schedules.

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. Due to differences in the presentation of the information among RPC reports, the number of positions on the salary schedule reported for an RPC may not represent the total number of employees at that RPC.

Information collected and reviewed included the following:

- Audited annual financial reports or audited comprehensive annual financial reports.
- Salary schedules.

- Productivity and performance reports.
- Disposed asset 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) was submitted within the required time frame, when applicable.
- Compiled and analyzed certain information that the RPCs submitted, such as audited annual financial reports, audited comprehensive annual financial reports, and salary schedules.
- Compiled population and service area information for each RPC.

Criteria used included the following:

Texas Local Government Code, Chapter 391.

Project Information

Fieldwork was conducted from October 2020 through January 2021. This project was a non-audit service; therefore, the information in this report was not subjected to 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:

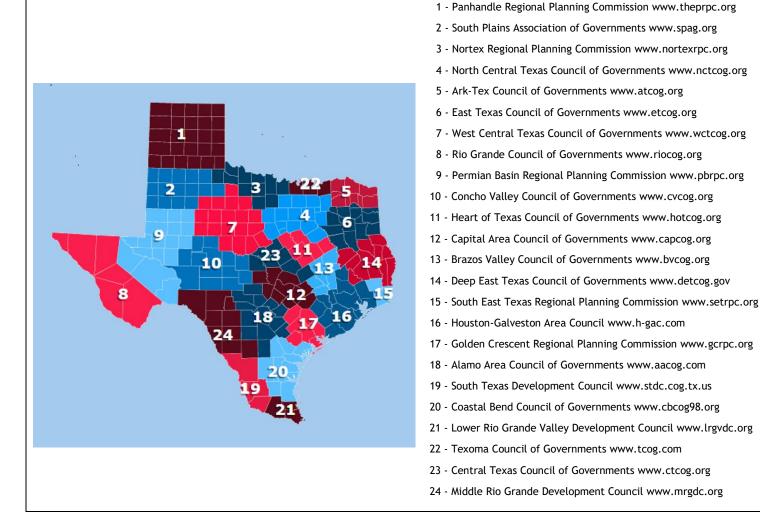
- Jennifer Fries, MS (Project Manager)
- Benjamin Hikida, MAcy, CFE
- Tyler Miller, MPA
- Dana Musgrave, MBA (Quality Control Reviewer)
- Lauren Godfrey, CIA, CGAP (Audit Manager)

Map of Regional Planning Commission Regions

Figure 1 shows the region served by each regional planning commission in Texas.

Regional Planning Commission Regions

Figure 1



Source: The Texas Association of Regional Councils' website, https://txregionalcouncil.org/regional-councils/.

Appendix 3

Financial and Population Information Regarding Regional Planning Commissions

The services of regional planning commissions (RPCs) are available to more than 25 million people. Table 1 lists each RPC's reported revenue and expenditures from the RPCs' 2019 audited annual financial reports or audited comprehensive annual financial reports, in addition to each RPC's population according to U.S. Census Bureau 2010 population data.

Table 1

Financial and Population Information Regarding Regional Planning Commissions				
Regional Planning Commission	Fiscal Year End	Total Revenue ^a	Total Expenditures ^a	Population
Alamo Area Council of Governments	December 31, 2019	\$51,262,858	\$50,135,944	2,249,718
Ark-Tex Council of Governments	September 30, 2019	\$18,112,080	\$17,356,041	325,409 ^b
Brazos Valley Council of Governments	September 30, 2019	\$47,925,486	\$42,982,323	319,447
Capital Area Council of Governments	September 30, 2019	\$27,606,394	\$22,667,244	1,830,003
Central Texas Council of Governments	June 30, 2019	\$47,645,331	\$47,152,773	449,641
Coastal Bend Council of Governments	December 31, 2019	\$6,532,504	\$6,163,275	571,280
Concho Valley Council of Governments	September 30, 2019	\$20,221,668	\$20,332,686	154,192
Deep East Texas Council of Governments	September 30, 2019	\$19,828,089	\$20,142,872	378,477
East Texas Council of Governments	September 30, 2019	\$45,241,766	\$45,423,128	829,749
Golden Crescent Regional Planning Commission	August 31, 2019	\$10,385,096	\$9,170,292	188,626
Heart of Texas Council of Governments	September 30, 2019	\$7,067,845	\$7,061,098	349,273
Houston-Galveston Area Council	December 31, 2019	\$348,469,125	\$348,888,259	6,087,133
Lower Rio Grande Valley Development Council	December 31, 2019	\$26,706,172	\$24,427,995	1,203,123
Middle Rio Grande Development Council	September 30, 2019	\$13,876,640	\$14,543,498	167,010
Nortex Regional Planning Commission	September 30, 2019	\$4,376,664	\$4,519,635	222,860
North Central Texas Council of Governments	September 30, 2019	\$162,187,381	\$158,457,522	6,539,950
Panhandle Regional Planning Commission	September 30, 2019	\$24,654,944	\$24,995,134	427,927

Financial and Population Information Regarding Regional Planning Commissions				
Regional Planning Commission	Fiscal Year End	Total Revenue ^a	Total Expenditures ^a	Population
Permian Basin Regional Planning Commission	September 30, 2019	\$5,615,861	\$6,077,845	417,679
Rio Grande Council of Governments	September 30, 2019	\$7,077,851	\$7,296,945	1,035,146 ^C
South East Texas Regional Planning Commission	September 30, 2019	\$19,161,375	\$19,829,797	388,745
South Plains Association of Governments	September 30, 2019	\$5,518,630	\$5,618,002	411,659
South Texas Development Council	September 30, 2019	\$9,728,652	\$9,832,511	330,590
Texoma Council of Governments	April 30, 2019	\$14,469,729	\$14,720,785	193,229
West Central Texas Council of Governments	September 30, 2019	\$14,079,896	\$15,980,359	327,390
	Totals	\$957,752,037	\$943,775,963	25,398,256

^a Total revenue and total expenditures are obtained from the statement of activities in the financial statements.

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

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

^C Population includes Doña Ana County in New Mexico, which has a population of 209,233.

Appendix 4

Related State Auditor's Office Reports

Table 2

Related State Auditor's Office Reports				
Number	Report Name	Release Date		
20-012	A Summary of Financial and Performance Reports Submitted by Regional Planning Commissions	December 2019		
19-013	A Summary of Financial and Performance Reports Submitted by Regional Planning Commissions	December 2018		
18-003	A Summary of Financial and Performance Reports Submitted by Regional Planning Commissions	October 2017		
17-006	A Summary of Financial and Performance Reports Submitted by Regional Planning Commissions	October 2016		
16-005	A Summary of Financial and Performance Reports Submitted by Regional Planning Commissions	October 2015		

Copies of this report have been distributed to the following:

Legislative Audit Committee

The Honorable Dan Patrick, Lieutenant Governor, Joint Chair
The Honorable Dade Phelan, Speaker of the House, Joint Chair
The Honorable Jane Nelson, Senate Finance Committee
The Honorable Robert Nichols, Member, Texas Senate
The Honorable Greg Bonnen, House Appropriations Committee
The Honorable Morgan Meyer, House Ways and Means Committee

Office of the Governor

The Honorable Greg Abbott, 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 Rio Grande Council of Governments South East Texas Regional Planning Commission South Plains Association of Governments South Texas Development Council **Texoma Council of Governments**

West Central Texas Council of Governments



This document is not copyrighted. Readers may make additional copies of this report as needed. In addition, most State Auditor's Office reports may be downloaded from our Web site: www.sao.texas.gov.

In compliance with the Americans with Disabilities Act, this document may also be requested in alternative formats. To do so, contact our report request line at (512) 936-9500 (Voice), (512) 936-9400 (FAX), 1-800-RELAY-TX (TDD), or visit the Robert E. Johnson Building, 1501 North Congress Avenue, Suite 4.224, Austin, Texas 78701.

The State Auditor's Office is an equal opportunity employer and does not discriminate on the basis of race, color, religion, sex, national origin, age, or disability in employment or in the provision of services, programs, or activities.

To report waste, fraud, or abuse in state government visit https://sao.fraud.texas.gov.