A Report on

The Implementation of Sunset Advisory Commission Management Actions

- The State Auditor's Office (SAO) obtained state entities' self-reported implementation status for 97 nonstatutory recommendations (management actions).
- SAO auditors determined the implementation status of 22 selected management actions.

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State entities provided their self-reported implementation status for nonstatutory recommendations (management actions) included in the Sunset Advisory Commission's (Commission) *Final Results of Sunset Reviews 2024-25* report to the 89th Legislature and related Commission staff reports to each entity. SAO auditors determined the implementation status of selected management actions that some of those entities reported as fully implemented and that the Commission rated as having a high priority.

Texas Government Code, Section 325.012(d), provides for the State Auditor's Office's examination of the nonstatutory recommendations (management actions) that the Sunset Advisory Commission makes.

IMPLEMENTATION STATUS DETERMINED BY THE STATE AUDITOR'S OFFICE

The SAO determined the implementation status for 22 selected management actions from 7 state entities:

- 9 (41 percent) of the management actions were fully implemented.
- 13 (59 percent) had an incomplete or ongoing implementation.

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ENTITIES' SELF-REPORTED STATUS

The SAO obtained the self-reported implementation status from 10 state entities for 97 management actions. The entities reported that:

- 61 (63 percent) of the management actions were fully implemented.
- 9 (9 percent) were substantially implemented.
- 25 (26 percent) had an incomplete or ongoing implementation.
- 2 (2 percent) were not implemented.

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Chapter 1
Implementation Status Determined by the State Auditor's Office

Figure 1 summarizes the implementation status that the State Auditor's Office determined for 22 nonstatutory recommendations (management actions) directed to 7 state entities in the Sunset Advisory Commission's *Final Results of Sunset Reviews 2024-25* report to the 89th Legislature.

Those entities reported that the 22 management actions had been fully implemented as of May 2026. Auditors determined that 9 of those management actions were fully implemented and 13 had an incomplete or ongoing implementation.

Figure 1

Summary of State Auditor's Office Determination of the Implementation of Sunset Advisory Commission Management Actions

Entity	Total Number of Management Actions Selected	Fully Implemented	Substantially Implemented	Incomplete/ Ongoing	Not Implemented
Board of Pardons and Paroles	1	1	0	0	0
Department of Information Resources	3	2	0	1	0
Lower Neches Valley Authority	1	1	0	0	0
Sabine River Authority of Texas	8	1	0	7	0
Texas Department of Criminal Justice	4	1	0	3	0
Texas Ethics Commission	2	1	0	1	0
Trinity River Authority of Texas	3	2	0	1	0
Total	**22**	**9**	**0**	**13**	**0**

The State Auditor's Office requested that the entities provide documentation for the selected management actions that the entities had self-reported as fully implemented. Entities provided documentation as of July 2026.

Implementation Status Definitions

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

For instances in which auditors determined that a management action was not fully implemented, comments in Figure 2 explain the reasoning for that determination. For management actions with no comment, auditors determined that the management action had been fully implemented.

The management actions in Figure 2 do not represent all management actions for each entity. The self-reported implementation statuses for all 97 management actions are included in Figure 4 in Chapter 2.

Figure 2

State Auditor's Office Determination of the Implementation Status of Selected Sunset Advisory Commission Management Actions

Management Action	State Auditor's Office Determination of the Implementation Status	State Auditor's Office Comments [a]
Board of Pardons and Paroles (BPP)		
Direct BPP to make parole-voted program decisions independent of TDCJ program placement practices.	Fully Implemented	
Department of Information Resources (DIR)		
Direct DIR to improve communication to customers regarding eligibility and cost of services.	Fully Implemented	
Direct DIR to formalize annual telecommunications customer service surveys for the CCTS and TEX-AN programs.	Fully Implemented	

Management Action	State Auditor's Office Determination of the Implementation Status	State Auditor's Office Comments [a]
Direct DIR to review COOP vendor compliance at least twice per fiscal year to ensure pricing information is correct and posted timely.	Incomplete/Ongoing	DIR developed a draft risk-based assessment methodology for Cooperative Contracts (COOP) vendor pricing compliance reviews; however, the methodology is pending management approval and DIR did not: • Establish a risk-based assessment of vendor compliance with existing requirements to post correct pricing information on the COOP website. • Select a representative sample of COOP contracts to check for violations of the service level agreement to post updated pricing information. • Conduct risk-based website compliance checks at least twice per fiscal year.
Lower Neches Valley Authority (LNVA)		
Direct LNVA to adopt a formal escalation policy to prevent contract compliance issues.	Fully Implemented	
Sabine River Authority of Texas (SRA)		
Direct SRA to implement consistent practices for tracking and managing award and financial data for the authority's grant program.	Incomplete/Ongoing	SRA implemented the Submittable program for grant application submissions and a data-tracking spreadsheet. However, SRA did not implement procedures to consistently capture, validate, and retain grant award decision and fund disbursement data or establish processes for performing quality control activities and employee training related to the accurate recording of grant information.
Direct SRA to establish and publish policies that clearly explain the authority's grant administration process and procedures.	Incomplete/Ongoing	SRA established and published information regarding its grant administration processes and procedures. However, SRA did not publicly provide information regarding recreational enhancements, establish formal policies governing the application process for each noncompetitive grant category, fully establish and publish the factors used to evaluate funding requests, or ensure publicly available grant information aligned with internal grant administration processes.

Management Action	State Auditor's Office Determination of the Implementation Status	State Auditor's Office Comments [a]
Direct SRA to make scoring criteria transparent and publicly available to applicants for competitive grants.	Incomplete/Ongoing	SRA publicly identified scoring criteria used to evaluate Community Assistance Program grant applications and implemented a scoring matrix. However, SRA did not publicize definitions for the scoring criteria or identify that it considered providing final scores and rankings to applicants so that they have a clear understanding of why they did or did not receive an award.
Direct SRA to establish formal agreements with written terms and conditions for individual grant awards and policies for grantee underperformance.	Incomplete/Ongoing	SRA established a formal written agreement for grant recipients. However, SRA's grant agreement did not include funds disbursement terms or consequences should either party fail to meet its obligations, and SRA did not establish policies to account for underperforming grantees.
Direct SRA to institute a formal needs assessment or cost-benefit analysis to justify outsourcing current and future services.	Incomplete/Ongoing	SRA implemented a cost-benefit analysis process for professional services through its *Financial Policies*. However, the process was limited to professional services and did not address the justification for using outside vendors to perform services as recommended by the management action. In addition, SRA did not establish a process to periodically reevaluate outsourced services contracts or incorporate those assessments into future outsourced functions.
Direct SRA to adopt a contract threshold above which board approval is required.	Fully Implemented	
Direct SRA to formally document and evaluate vendor performance.	Incomplete/Ongoing	SRA implemented a vendor performance evaluation process through its *Financial Policies* and Vendor Performance Evaluation Form. However, SRA did not consider other sources of data to improve its vendor evaluations as recommended by the management action.
Direct SRA to develop a formal, strategic decision-making process to identify and address potential risk and better inform its decisions.	Incomplete/Ongoing	SRA's *Financial Policies* include a Strategic Planning section stating that annual strategic planning is a structured process and that decision making is documented through use of risk assessment and cost-benefit analysis. However, SRA did not establish the risk assessment, cost-benefit analysis, risk mitigation, and decision documentation processes as recommended by the management action.

Management Action	State Auditor's Office Determination of the Implementation Status	State Auditor's Office Comments [a]
Texas Department of Criminal Justice (TDCJ)		
Direct TDCJ to consolidate and expand its existing workforce retention and support functions under one department to better support employees and systematically identify root causes of turnover.	Incomplete/Ongoing	TDCJ did not consolidate and expand its existing workforce retention and support functions under one department to better support employees and systematically identify root causes of turnover as recommended by the management action. Specifically, TDCJ did not: • Evaluate all divisions and personnel with relevant staffing and retention duties and consolidate key functions into a single department. • Establish the department by the required implementation date. • Perform, at a minimum, workforce retention and support functions related to data analysis, monitoring of core staff services, evaluation of employee retention and wellness supports, and procedures for voluntarily separating employees. Further, TDCJ, through the TDCJ Workforce Committee, did not: • Establish oversight of existing retention-oriented initiatives, including employee recognition, financial incentives, state-owned housing, and other benefits. • Develop new retention and support initiatives as recommended by the management action. TDCJ issued the initial (December 1, 2025) and follow-up biannual (June 1, 2026) reports and published the June 1, 2026, biannual report on its website as recommended by the management action.
Direct TDCJ to provide additional guidance in policy on appropriate use of disciplinary and corrective actions for both subordinates and supervisors.	Incomplete/Ongoing	TDCJ implemented all areas of the management action through its disciplinary policy revision process except for consideration of updating the disciplinary policy or adopting rules about how new initiatives for accountability and security, such as its body camera program, fit into the agency's disciplinary procedures.

Management Action	State Auditor's Office Determination of the Implementation Status	State Auditor's Office Comments [a]
Direct TDCJ to establish an office of modernization and strategic initiatives.	Incomplete/Ongoing	TDCJ established an office of modernization and strategic initiatives through the Office of Strategic Initiatives and Modernization and implemented all areas of the management action except for: • Coordinating, as appropriate, with external entities such as BPP, Windham School District, community supervision and corrections departments, court systems, and other relevant stakeholders to identify opportunities for collaboration on modernization efforts and other strategic initiatives that can improve the functioning of Texas' correctional system. • Working with executive leadership to prioritize the implementation of strategic initiatives based on the impact they will have on staff resources and the agency's capacity to implement the initiative.
Direct TDCJ to merge the Rehabilitation Programs Division and the Reentry and Integration Division.	Fully Implemented	
Texas Ethics Commission (TEC)		
Direct TEC to develop a comprehensive plan for short- and long-term improvements to the agency's IT resources.	Fully Implemented	

Direct TEC to collect and use data to improve its compliance efforts.	Incomplete/Ongoing	TEC collected and used data to improve its compliance efforts through a data-driven strategy, proactive enforcement policy, and analysis of errors identified during its review process. However, the strategy, policy, and related processes did not:
		• Track information such as:
		  ○ The age and report history of accounts in EFS.
		  ○ Trends in repeat late filings.
		  ○ Trends in reports flagged with errors by EFS' automatic error-check feature.
		• Use compliance data to:
		  ○ Improve educational materials.
		  ○ Inform resource allocation decisions.
		  ○ Address the most common problems facing filers.

Management Action	State Auditor's Office Determination of the Implementation Status	State Auditor's Office Comments [a]
Trinity River Authority of Texas (TRA)		
Direct TRA to have its internal audit function report directly to the board's Administration and Audit Committee.	Fully Implemented	
Direct TRA's full board of directors to receive regular internal audit status updates and vote on internal audit-related decisions prior to their enactment.	Fully Implemented	
Direct TRA's Administration and Audit Committee to exercise additional oversight of the internal audit function	Incomplete/Ongoing	The Committee implemented most elements of the recommendation related to oversight of the internal audit function. However, the Committee has not implemented an annual evaluation of internal audit resource needs, and TRA has not implemented internal audit-related Board training.

[a] Auditors reviewed the Sunset Advisory Commission's (Commission) *Final Results of Sunset Reviews 2024-25* report to the 89th Legislature, the Commission's entity-specific staff reports, and supporting documentation provided by the entities to determine the implementation status of selected management actions for the 7 state entities included in this table. The Commission's reports include further details related to the management actions, such as the intent of the management actions and additional actions for implementation of each recommendation. Auditors also consulted Commission staff in making determinations on the implementation status for some management actions. Sunset Advisory Commission reports are available online at 2024-2025 Review Cycle | Texas Sunset Advisory Commission.

Chapter 2
Entities' Self-reported Status

Figure 3 summarizes the implementation status that entities self-reported for 97 nonstatutory recommendations (management actions) directed to 10 state entities in the Sunset Advisory Commission's (Commission) *Final Results of Sunset Reviews 2024-25* report to the 89th Legislature and the Commission's related staff reports to each entity.

Figure 3

Summary of Entities' Self-reported Status of Implementation of Sunset Advisory Commission Management Actions

Entity	Total Number of Management Actions	Fully Implemented	Substantially Implemented	Incomplete/ Ongoing	Not Implemented
Angelina and Neches River Authority	7	0	2	4	1
Board of Pardons and Paroles	6	5	1	0	0
Department of Information Resources	8	8	0	0	0
Lower Neches Valley Authority	9	8	0	0	1
Sabine River Authority of Texas	16	12	0	4	0
Texas Department of Criminal Justice	19	9	3	7	0
Texas Ethics Commission	11	8	3	0	0
Texas Real Estate Commission	5	5	0	0	0
Trinity River Authority of Texas	14	4	0	10	0
Windham School District	2	2	0	0	0
Total	**97**	**61**	**9**	**25**	**2**

Figure 4 presents information on all of the entities' self-reported status of the implementation of management actions in the Commission's Final Report and staff reports. The State Auditor's Office requested that the entities report the status of implementation of these management actions as of May 2026. Some entities updated implementation status and associated comments after receiving the draft of this report for review in August 2026.

Implementation Status Definitions

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

Auditors did not perform work to determine the implementation status of the management actions except for those identified by footnote a in Figure 4.

Figure 4

Entities' Self-reported Status of Implementation of Sunset Advisory Commission Management Actions

Management Action	Self-reported Implementation Status	Entity Comments
Angelina and Neches River Authority (ANRA)		
Direct ANRA to develop and institute a strategic planning process that supports achieving the authority's long-term objectives.	Substantially Implemented	"Contract for consulting services approved at the December 16, 2025 board meeting."
Direct ANRA to develop and institute a formal, documented planning process for facility acquisitions.	Incomplete/ Ongoing	
Direct ANRA to develop and institute a formal, documented budget planning process that ensures its annual budget is structurally balanced.	Substantially Implemented	"ANRA's budget process begins no later than April 1st of each year. The process concludes with board approval of the budget in August of the same year."
Direct ANRA to periodically conduct formal solicitations for utility repairs to ensure the authority receives fair and competitive pricing.	Not Implemented	"Upon completion of legal consultation, the formal solicitation process will begin."

Management Action	Self-reported Implementation Status	Entity Comments
Direct ANRA to consider developing and using umbrella agreements to procure utility repairs services.	Incomplete/ Ongoing	"ANRA began the process of discussing contracting options with its general counsel."
Direct ANRA to formally document and evaluate vendor performance.	Incomplete/ Ongoing	
Direct ANRA to adopt contracting best practices to ensure consistency.	Incomplete/ Ongoing	"Development/implementation of administrative procedures is ongoing"
Board of Pardons and Paroles (BPP)		
Direct BPP to make parole-voted program decisions independent of TDCJ program placement practices.[a]	Fully Implemented	"TDCJ and the Board of Pardons and Paroles (BPP) implemented the directive to ensure that parole-voted program decisions are made independently of TDCJ program placement practices. This recommendation reinforces BPP's independence in decision-making by prohibiting consideration of TDCJ-reported program placement timelines when determining program start dates and release eligibility. To support implementation, BPP revised Directive 145.300 on October 24, 2025, to formalize the requirement that voters do not consider TDCJ program placement timelines when making parole-voted program decisions. The updated directive reflects the revised policy and ensures consistency with the statutory intent of maintaining independent decision-making authority. Following the policy revision, the updated practice was communicated to all voters during a Board Workshop held on October 29, 2025, ensuring that board members and parole commissioners were informed of the change and its application in decision-making processes Through the revision of internal policy and communication of updated practices to voters, TDCJ and BPP have implemented the requirements associated with this recommendation."
Direct BPP to develop formal and detailed internal processes to address variations from parole guidelines.	Fully Implemented	"We completed work on this item in April [2026] with training as noted in your report."

Management Action	Self-reported Implementation Status	Entity Comments
Direct the agency to review its IPO interview procedures and take action to increase effectiveness and consistency.	Fully Implemented	"TDCJ and the Board of Pardons and Paroles (BPP) have implemented new Institutional Parole Officer (IPO) interview procedures to enhance effectiveness, consistency, and the quality of information provided to voters for release decisions. To support implementation, BPP evaluated the purpose and effectiveness of IPO interviews in consultation with voters to determine the types of information necessary to support parole decision-making. Based on this evaluation, the agency identified opportunities to improve consistency and usefulness of interview outputs. As part of these improvements, BPP established a standardized framework for IPO interviews, including a baseline set of topics and guiding questions to ensure consistency in information gathered across cases. The agency also reviewed procedures related to interview analyses to ensure that the information provided aligns with voter needs and supports informed decision-making. Additional enhancements included improving transparency and accessibility of the IPO interview process by placing the offender questionnaire on inmate tablets, in the law library and on the BPP website. BPP coordinated with TDCJ to ensure that relevant information regarding parole processes, including interview expectations, is clearly communicated and available to inmates and the public through appropriate channels. Through the evaluation and refinement of IPO interview procedures, establishment of standardized guidance, and improvements to transparency and consistency, TDCJ and BPP have implemented the requirements associated with this recommendation."

Management Action	Self-reported Implementation Status	Entity Comments
Direct the agency to review its case summary preparation processes and take action to address inefficiencies.	Fully Implemented	"TDCJ and the Board of Pardons and Paroles (BPP) implemented a process for reviewing and improving case summary preparation processes to address inefficiencies and enhance the quality and usefulness of information provided to voters. To support implementation, BPP evaluated existing case summary development practices to identify opportunities for automation and process improvement. The agency identified elements of the case summary process that could be streamlined or eliminated to reduce redundant data entry and improve efficiency. As part of these improvements, BPP implemented changes to reduce unnecessary manual processes, including leveraging existing data sources, such as the Individualized Treatment Plan (ITP), rather than requiring duplicative summaries. This approach helps ensure voters receive more accurate and comprehensive information while reducing administrative workload also identified and addressed short-term inefficiencies that could be resolved without major system changes, improving workflow efficiency and consistency across case preparation processes. In addition, the agency began transitioning the role of Institutional Parole Officers (IPOs) away from clerical data entry functions toward a greater focus on information quality assurance, ensuring the accuracy and completeness of information used in parole decision-making. Through the identification and elimination of inefficiencies, implementation of process improvements, and enhanced use of existing data systems, TDCJ and BPP have implemented the requirements associated with this recommendation."
Direct BPP to work with the Texas Correctional Office on Offenders with Medical or Mental Impairments (TCOOMMI) to establish a method to videoconference with an inmate who qualifies for MRIS due to a medical condition.	Fully Implemented	"TDCJ and the Board of Pardons and Paroles (BPP) have established a method for videoconferencing with inmates who qualify for Medically Recommended Intensive Supervision (MRIS) due to medical condition. This new method enhances the ability of voters to make informed decisions by allowing direct observation and interaction with eligible individuals. To support implementation, BPP coordinated with the Texas Correctional Office on Offenders with Medical or Mental Impairments (TCOOMMI) to establish a process for conducting videoconferences with MRIS-eligible inmates. This process enables voters to observe the inmate's physical and cognitive condition and, when appropriate, conduct interviews to supplement written medical summaries. The videoconferencing capability provides voters with additional context beyond written reports, improving their ability to assess an inmate's condition and potential risk to public safety. This enhancement supports more informed and confident decision-making in MRIS cases. Through coordination with TCOOMMI and the establishment of a videoconferencing process, TDCJ and BPP have implemented the requirements associated with this recommendation and have utilized this method on several occasions."

Management Action	Self-reported Implementation Status	Entity Comments
Direct BPP to identify and address barriers to completing noncapital clemency applications and post relevant guidance on its website.	Substantially Implemented	"TDCJ and the Board of Pardons and Paroles (BPP) are identifying and addressing barriers to completing noncapital clemency applications and to improving public access to guidance through the agency's website. These changes are intended to reduce administrative burden on staff while increasing accessibility and clarity for clemency petitioners. To support implementation, BPP has begun identifying common barriers encountered by applicants when completing noncapital clemency applications. This effort includes reviewing incomplete or deficient submissions and analyzing trends to determine where applicants experience challenges in the process. Based on this analysis, BPP is developing improvements to application guidance and processes to address identified barriers. These improvements, include reducing the current number of available applications from 15 to 4, are intended to streamline application completion, reduce errors, and improve submission quality. Implementation of this recommendation remains ongoing, with 6 of the 7 identified implementation steps completed. Remaining efforts include finalizing website enhancements and fully integrating barrier analysis findings into public guidance materials."
Department of Information Resources (DIR)		
Direct DIR to improve communication to customers regarding eligibility and cost of services.[a]	Fully Implemented	"DIR continuously seeks to inform potential and existing customers about DIR's services and programs. DIR engages in outreach events around the state throughout the year. DIR also added a page to its website explaining customer eligibility (see link in next column). Additionally, DIR also posts on social media informational material on customer eligibility and services offered, including an eligibility explainer video. DIR's LinkedIn profile has 13,000+ followers (see links to examples in the next column). As noted in DIR's response to the Sunset Staff Report, DIR's outreach and communication efforts are somewhat constrained by DIR not having statutory authority to fully publicize and market DIR programs and services. "DIR Customer Eligibility Webpage LinkedIn post: "See if You're Eligible!" Eligibility explainer video LinkedIn post for state agencies LinkedIn post for IHEs"
Direct DIR to create and communicate a formal process for a potential customer to request customer eligibility from DIR's executive director.	Fully Implemented	"DIR created a DIR Customer Eligibility Request form for customer to formally request services through DIR's website." "https://dir.texas.gov/form/customer-eligibility-request"

Management Action	Self-reported Implementation Status	Entity Comments
Direct DIR to formalize annual telecommunications customer service surveys for the CCTS and TEX-AN programs.[a]	Fully Implemented	"DIR created formal surveys for DIR's Capitol Complex Telephone System (CCTS) and Texas Agency Network (TEX-AN) customers to provide feedback on services received. These surveys were first distributed in October 2025 and will be sent every October."
Direct DIR to clearly describe the risk associated with each quadrant in the PCLS Report.	Fully Implemented	"DIR reviewed and documented in plain language the algorithm that calculates how the Statewide Portal for Enterprise Cybersecurity Threat, Risk, and Incident Management (SPECTRIM) returns a score for the Prioritization of Cybersecurity and Legacy Systems (PCLS) including for risk, severity of impact, and likelihood of occurrence. For data visualization purposes, the PCLS scores are plotted on a graph into quadrants with those at higher risk in quadrant 1 and lower risk in quadrant 4. For the 2024 PCLS, DIR included in the confidential report to the Legislative Budget Board (LBB) and state leadership updated information on how the 2024 PCLS scores were normalized and ranked to ensure that state leadership had clear information with which to make decisions. DIR also developed a detailed document explaining the PCLS algorithm for Sunset and the Legislature."
Direct DIR to review COOP vendor compliance at least twice per fiscal year to ensure pricing information is correct and posted timely.[a]	Fully Implemented	"DIR's Cooperative Contracts (COOP) Contract Management Office created a checklist and conducts bi-annual compliance reviews of vendor websites. DIR checks website compliance after contracts are renewed or amended to ensure that pricing and other information is correct."
Direct DIR to create a mechanism for state agencies and institutions of higher education to report use of third-party assessments other than the TCF Assessment.	Fully Implemented	"DIR created the Third-Party Assessment Module mechanism for state agencies and institutions of higher education to report the use of third-party assessments within SPECTRIM. Texas Cyber Command now owns SPECTRIM and this function as a result of the passage of HB 150 (89R)."

Management Action	Self-reported Implementation Status	Entity Comments
Direct DIR to change certain processes related to entities reporting low cybersecurity maturity. This includes directing DIR to notify the state representatives and senators who represent an institution of higher education, under legislative privilege, when the agency sends a letter to the institution's leadership regarding a low maturity score.	Fully Implemented	"DIR designated certain Texas Cybersecurity Framework (TCF) security objectives as high priority in the Information Security Plan. In 2024, DIR also adjusted the Consolidated Assessment of Agency IT Infrastructure to separate scores for IT and cybersecurity (see link to the instructions in next column, and the public report attached to the email). DIR also sent letters to agencies found to be at higher security and operational risk. These letters are confidential, but the attached template can be referenced for more information. In 2026, DIR added a question to the Information Resources Deployment Review (IRDR)—which is due March 31 of even-numbered years—asking if the agency scored any high priority objectives beneath a DIR-defined threshold on their last Information Security Plan that they have yet to mitigate. As a result of House Bill 150, DIR's cybersecurity functions, employees, and responsibilities are now under the Texas Cyber Command. "Information Technology and Security Infrastructure Assessment Methodology and Remediation Plan Instructions"
Direct DIR to document its ranking of risks identified in the audit plan and interview the board to inform the audit plan.	Fully Implemented	"DIR fully documented the process in the risk table that is created during the annual assessment."
Lower Neches Valley Authority (LNVA)		
Direct LNVA to develop an authority-wide strategic planning process that more thoroughly contemplates all aspects of its operations.	Fully Implemented	"The strategic plan was adopted by the board in June [2026]."
Direct LNVA to ensure key procurement and contract management staff receives appropriate training.	Fully Implemented	"Provision of Contract Management Policy approved"
Direct LNVA to adopt a formal contract management policy.	Fully Implemented	"Policy approved by Board"
Direct LNVA to adopt a formal escalation policy to prevent contract compliance issues.[a]	Fully Implemented	"Provision of Contract Management Policy approved"
Direct LNVA to formally document and evaluate vendor performance.	Fully Implemented	"Provision of Contract Management Policy approved"
Direct LNVA to improve certain contracting activities to ensure consistency and enhance monitoring.	Fully Implemented	"HUB section added to Purchasing Policy "Provisions of Contract Management Policy approved"

Management Action	Self-reported Implementation Status	Entity Comments
Direct LNVA to review and, as necessary, adopt grant administration best practices and develop loan-making policies and processes before issuing loans.	Fully Implemented	"Loans are not a current component of the Economic Development Program"
Direct LNVA to conduct TCEQ-required management audits.	Not Implemented	"TCEQ-required management audits are on a five year cycle not to coincide with the Sunset review. The next management audit is scheduled for 2029"
Direct LNVA to file with TSLAC information regarding the authority's compliance with records control schedules.	Fully Implemented	
Sabine River Authority of Texas (SRA)		
Direct SRA to implement consistent practices for tracking and managing award and financial data for the authority's grant program.[a]	Fully Implemented	"SRA implemented a new software program, called Submittable, in January 2025. This program assists in managing, tracking, and corresponding with grant applicants and everything to be housed in one location. See website link to program: https://sratx.submittable.com/submit"
Direct SRA to establish and publish policies that clearly explain the authority's grant administration process and procedures.[a]	Fully Implemented	"A more detailed community assistance program was formally adopted at our March 2025 Board of Directors meeting. The information about the program has been updated on our website to reflect the changes."
Direct SRA to make scoring criteria transparent and publicly available to applicants for competitive grants.[a]	Fully Implemented	"Scoring criteria is listed on our website regarding the grant program. See website: https://sratx.org/basin-development/community-assistance-program/"
Direct SRA to establish formal agreements with written terms and conditions for individual grant awards and policies for grantee underperformance.[a]	Fully Implemented	"SRA implemented a new [Community Assistance Program] CAP grant agreement in January 2025."
Direct SRA to establish and track outcome measures for its grant program.	Incomplete/ Ongoing	"SRA will utilize a similar table provided by the Sunset Staff final report to track outcome measures at the end of the FY-26 round of grants so that all data is consistent with the new system and we will have a full fiscal year of data."
Direct SRA to establish performance monitoring standards for grant recipients.	Fully Implemented	"SRA has implemented a new CAP grant completion report for applicants to submit documentation for project completion."
Direct SRA to update policies to include consideration of past performance of grantees.	Fully Implemented	"A more detailed community assistance program was formally adopted at our March 2025 Board of Directors meeting. This included consideration of grantee's past performance in our scoring criteria."
Direct SRA to develop a conflict-of-interest policy specific to its competitive grants.	Fully Implemented	"SRA has developed a conflict-of-interest statement that will be reviewed and signed annually by all who are involved in the CAP grant scoring and recommendation for awards."

Management Action	Self-reported Implementation Status	Entity Comments
Direct SRA to institute a formal needs assessment or cost-benefit analysis to justify outsourcing current and future services.[a]	Fully Implemented	"SRA staff has instituted a change to our annual budgeting process that includes formal evaluation and documentation of outsourced professional services. We have also implemented an additional step in our purchasing process that when we are gathering information to make a purchase, we require the form to include a cost benefit analysis."
Direct SRA to adopt a contract threshold above which board approval is required.[a]	Fully Implemented	"A change to the by laws was formally adopted at our July 2024 Board of Directors meeting."
Direct SRA to formally document and evaluate vendor performance.[a]	Fully Implemented	"Evaluations of vendor performance are completed on all projects greater than $150,000. These evaluations are completed by project managers/key personnel on the project."
Direct SRA to improve its contracting processes to ensure sufficient transparency and fairness.	Fully Implemented	"SRA has developed contracting and procurement overview training materials to assist employees that are involved in the contracting process to ensure best practices. Training sessions are in process. Documentation for managers has been updated to reflect these policies, procedures, and training materials for reference. Conflict of interest and Non-Disclosure forms are implemented for all formal solicitations."
Direct SRA to develop a formal, strategic decision-making process to identify and address potential risk and better inform its decisions.[a]	Fully Implemented	"SRA staff has instituted a change to our annual strategic planning process that will include formal evaluation and documentation of potential strategic decisions."
Direct SRA to work with SRA-LA to develop a memorandum of understanding to facilitate better coordination between the authorities.	Incomplete/ Ongoing	"SRA staff is working with SRA-LA to develop a memorandum of understanding to facilitate better coordination between the authorities. SRA-TX has requested assistance from legal counsel to review the original agreements, memorandum, preliminary documents, and Sabine River Compact to ensure correct interpretation of the documents and assist in development of updates to the existing memorandum."
Direct the Texas Legislative Council to update SRA's governing law.	Incomplete/ Ongoing	"Notes and comments in regard to updates to SRA's governing law have been submitted to Sunset staff as part of our current review."
Direct SRA to develop and publicize a clear complaint policy for its permitting programs.	Incomplete/ Ongoing	"SRA has developed a new system for receiving and tracking complaints as of the 1st quarter 2026. We are currently formalizing the policy to be publicized and plan to have it implemented by July 2026."

Management Action	Self-reported Implementation Status	Entity Comments
Texas Department of Criminal Justice (TDCJ)		
Direct TDCJ to consolidate and expand its existing workforce retention and support functions under one department to better support employees and systematically identify root causes of turnover.[a]	Fully Implemented	"To facilitate TDCJ's review of all hiring, retention, and employee support functions to identify opportunities to consolidate these functions into a centralized workforce retention structure, a permanent TDCJ Workforce Committee has been formed. This committee will assess current initiatives, such as recognition programs, financial incentives, housing, and other benefits, and identify ways to improve coordination. "The Committee is evaluating the effectiveness of existing retention and wellness programs and developing recommendations for new efforts, including mentorship, peer support, and additional resources. Findings will be compiled in a report for the Human Resources director and agency leadership to guide decisions on consolidation and new initiatives. "The Committee will also lead agency efforts to establish processes to monitor workforce trends, including performance evaluations, pay adjustments, workplace issues, and employee sentiment, to support data-driven retention strategies. TDCJ is developing standardized voluntary separation procedures, including a TDCJ-specific exit survey or interview, to better understand turnover and identify reassignment opportunities. "TDCJ has prepared its first biannual workforce Committee report for internal review. A follow-up report will be completed by June 1, 2026."

Management Action	Self-reported Implementation Status	Entity Comments
Direct TDCJ to conduct job task analyses for key roles, clarify task prioritization, and tailor evaluations, hiring objectives, and training materials as needed.	Incomplete/ Ongoing	"TDCJ is conducting job task analyses (JTAs) for key roles to clarify task prioritization and align evaluations, hiring objectives, and training materials with actual job functions. This effort ensures that staffing expectations, performance measures, and training requirements reflect operational realities, particularly in environments affected by staffing shortages and emergent conditions. "To support implementation, TDCJ established a coordinated, cross-functional effort to guide the development and execution of JTAs across key areas, including Parole, Human Resources (HR), and the Information Technology Division (ITD). The agency began by developing a structured JTA framework and assessment approach, which has been actively applied within the Parole Division. "The Parole Division JTA is currently well underway, with defined task structures and evaluation methods being used to assess workload, task prioritization, and role expectations. This work serves as the foundation for expanding the JTA approach to other divisions. "HR and ITD have developed initial JTA frameworks and are continuing to align their efforts with the standardized approach established through the Parole JTA. This phased implementation promotes consistency in how job functions are evaluated across divisions while allowing for role-specific considerations. "The agency will continue refining and applying the JTA framework across identified roles, with results intended to inform updates to job descriptions, performance evaluations, hiring criteria, and training programs. These efforts will also support broader agency initiatives related to workforce planning and process improvement."

Management Action	Self-reported Implementation Status	Entity Comments
Direct TDCJ to provide additional guidance in policy on appropriate use of disciplinary and corrective actions for both subordinates and supervisors.[a]	Fully Implemented	"TDCJ has revised agency policy PD-22, regarding the appropriate use of disciplinary and corrective actions for both subordinates and supervisors. These changes focus on strengthening policy to emphasize behavior correction and performance improvement while ensuring disciplinary actions are applied consistently, fairly, and with consideration of context and extenuating circumstances. "TDCJ's disciplinary policy now places greater emphasis on corrective actions rather than solely punitive measures. The revised policy will clarify when supervisors should pursue non-disciplinary corrective actions and expand the range of options available, such as remedial training, coaching, and performance improvement plans. The policy revisions will also ensure that conduct standards and violations are clearly defined and require more thorough documentation to support disciplinary decisions. "As part of the review process, TDCJ is evaluating whether certain levels of disciplinary action should continue to disqualify employees from promotions, salary increases, or other opportunities. The agency is also considering the removal of low-level disciplinary actions from employee records when corrective actions are successfully completed or when employees demonstrate sustained improvement in performance or conduct. "To support the revised policy framework, the agency is working to expand existing remedial training and coaching curricula to provide supervisors with additional resources for addressing performance or conduct issues through corrective actions. The policy revisions will also clarify expectations for supervisory conduct and establish clearer processes for addressing violations by supervisors while protecting the identity of employees who report concerns. "In addition, TDCJ is evaluating the implementation of a temporary review process whereby Human Recourses Division and the Workforce Committee periodically audits disciplinary actions to ensure fairness and consistency across facilities and divisions and provides regular reports to agency leadership. "The agency will remain vigilant for any future policy revisions, training enhancements, and oversight processes."

Management Action	Self-reported Implementation Status	Entity Comments
Direct TDCJ to clarify and streamline its process for employees to file formal workplace issues and consider creating an avenue for anonymous complaints.	Fully Implemented	"TDCJ has clarified and streamlined the process for employees to file formal workplace issues and to establish an avenue for anonymous complaints. These changes create a more structured data universe for complaints, improve accessibility to reporting mechanisms and enhance the agency's ability to identify and address workplace concerns, including systemic issues impacting employee retention and organizational culture. "To support implementation, Human Resources (HR), Information Technology Division (ITD), and the Office of Strategic Initiatives and Modernization (OSIM) collaborated to guide the review and improvement of workplace issue reporting processes. The collaboration defined the vision for modernizing the process, established meeting cadence, and identified key milestones and deliverables. "Initial efforts focused on streamlining existing reporting processes by improving clarity, accessibility, and confidentiality, including enabling more direct submission pathways and evaluating opportunities to transition from paper-based processes to electronic submission methods. The agency also incorporated standardized data collection practices to better capture information related to workplace issues, including subject, location, resolution methods, and follow-up actions, supporting improved analysis and oversight. "In addition, TDCJ established a separate process for anonymous complaints, ensuring employees have a clear and confidential avenue to report concerns without fear of retaliation. This process allows the agency to identify broader workplace trends and systemic issues without requiring formal investigation of individual complaints. "While the core requirements of this recommendation have been implemented, TDCJ continues to evaluate opportunities to further modernize its case management capabilities. The agency is exploring long-term system enhancements in alignment with the implementation of CAPPS, which is expected to significantly impact HR systems and support the development of a more robust and integrated complaint management solution."

Management Action	Self-reported Implementation Status	Entity Comments
Direct TDCJ to revise and expand the scope of its performance evaluation process.	Incomplete/ Ongoing	"TDCJ is in the process of improving the agency's performance evaluation process for correctional and parole staff to ensure evaluations more accurately reflect employee performance, support professional development, and strengthen accountability across the organization. "This recommendation requires the agency to prioritize revising the current evaluation framework and completing updated performance evaluations for correctional and parole staff. "As required by statute, TDCJ is working with the Texas Comptroller to implement the Centralized Accounting and Payroll/Personnel System (CAPPS). One component of CAPPS includes functionality related to performance evaluations. TDCJ expects to gain access to this portion of the system in November 2026, at which time the agency will assess its capabilities and identify any gaps that need to be addressed to support the revised evaluation framework. "The hope is that the CAPPS performance evaluation process will enable feedback from additional colleagues, including subordinates and peers, to provide a more comprehensive assessment of employee performance. Additionally, it is hoped that the CAPPS performance evaluation module will enable the establishment of clear professional development goals with defined timelines as part of the evaluation process. "To support accountability and consistency, TDCJ will look to use CAPPS to periodically audit completed performance evaluations, with particular attention given to those of supervisors and senior leaders, to ensure the revised criteria and feedback inputs are being applied appropriately."

Management Action	Self-reported Implementation Status	Entity Comments
Direct TDCJ to strengthen policies and processes for employees to seek out, participate in, and track trainings as a path to advancement within the agency.	Incomplete/ Ongoing	"To support implementation, TDCJ has initiated procurement of a Learning Management System (LMS) to better manage and track employee training. As part of this effort, a Statement of Work (SOW) for the LMS was drafted and distributed to agency stakeholders for review and feedback. Following stakeholder input, the LMS SOW was finalized and submitted to TDCJ Contracts and Procurement to begin the acquisition process. "In addition to the LMS procurement effort, the agency has begun reviewing existing policies, practices, and legal considerations related to training requirements, promotional criteria, and merit salary increases. These reviews will inform potential revisions to agency policies and help identify opportunities to better align training participation with advancement opportunities. "Future implementation steps include defining advancement criteria and skill mapping, designing training tracks and internal certifications, drafting policy revisions, and configuring the LMS once a contract is awarded. Additional activities will include developing training materials for managers and employees, conducting pilot testing of the system, and launching the LMS across the agency. Over time, the agency will expand training offerings, integrate training participation with performance management and career planning processes, and monitor the effectiveness of the program to make adjustments as needed. "Implementation of this recommendation remains ongoing."
Direct TDCJ to update and standardize its telework policy.	Fully Implemented	"TDCJ created and published a new telework policy to improve consistency across divisions and expand telework or hybrid work opportunities where operationally feasible. This recommendation also required the agency to ensure the policy reflects new statutory requirements enacted by the 89th Texas Legislature related to telework. "To support implementation, TDCJ reviewed House Bill 5196 and evaluated the associated statutory changes affecting telework policies for state agencies. The agency incorporated the Sunset recommendation and the legislative requirements into revisions of PD-94, Teleworking. "The updated policy reflects current statutory requirements and provides standardized guidance for telework practices across the agency while considering operational constraints and workforce needs. "Through the review of the legislation and the revision of PD-94 to incorporate the updated requirements, TDCJ has implemented the requirements associated with this recommendation."

Management Action	Self-reported Implementation Status	Entity Comments
Direct TDCJ to more consistently collect and analyze feedback from both current and separating staff.	Substantially Implemented	"Through its CReWS survey, TDCJ is consistently collecting and analyzing feedback from both current and separating staff to better understand workforce retention and wellness challenges. This recommendation emphasizes expanding feedback collection across staff categories, strengthening anonymous feedback mechanisms, and improving the agency's ability to analyze workforce data to identify trends affecting employee retention. "To support implementation, TDCJ established the CReW Dashboard to facilitate more real-time communication and feedback between field staff and agency leadership. The agency continues to maintain the dashboard to support ongoing monitoring of workforce feedback and engagement. TDCJ also continues to disseminate the CReW Survey to collect input from employees regarding workplace conditions, retention concerns, and organizational climate. "As part of expanding feedback collection efforts, the agency developed additional wellness-related questions to be incorporated into the CReW Survey. These wellness items were reviewed and vetted with agency leadership, prior to inclusion in the survey instrument. The updated survey, including the wellness components, was launched as part of the FY26 CReW Survey cycle. "In addition, the agency is developing an exit survey to collect more consistent feedback from separating employees and is reviewing the current exit interview process to identify opportunities to standardize and improve data collection. These efforts will support improved analysis of workforce trends, including information gathered from employee surveys, workplace issue filings, and exit interviews. "Implementation of this recommendation is ongoing, with approximately 75 percent of the identified implementation steps completed. Remaining activities include finalizing and deploying the exit survey and completing the review of the exit interview process to support improved workforce feedback analysis."

Management Action	Self-reported Implementation Status	Entity Comments
Direct TDCJ to establish an office of modernization and strategic initiatives.[a]	Fully Implemented	"TDCJ implemented the organizational changes associated with Recommendation 3.1 to improve the agency's capacity to support strategic planning, research, and modernization initiatives. "As part of this effort, the agency established the Office of Strategic Initiatives and Modernization (OSIM). The creation of OSIM consolidated strategic functions and positioned the agency to better coordinate modernization efforts, support data-driven decision-making, and advance organizational improvement initiatives. "Through the establishment of the Office of Strategic Initiatives and Modernization, TDCJ has implemented the requirements associated with this recommendation. "The OSIM webpage: https://www.tdcj.texas.gov/divisions/osim/index.html"

Management Action	Self-reported Implementation Status	Entity Comments
Direct TDCJ to develop a plan to prioritize improving its data collection and analysis, focusing on correctional and parole functions.	Incomplete/ Ongoing	"To carry out the recommendation, TDCJ is developing a plan that prioritizes improvements to data collection, data quality, data management, and analysis, with a particular focus on correctional and parole operations. The plan will identify opportunities to streamline data processes, enhance data accuracy, and better support operational and strategic decision-making through improved data management practices. "To support this work, the agency will leverage new data platforms, including Databricks Data Lakehouse and Informatica, to establish a centralized data environment that improves data management, cleansing, analysis, and reporting capabilities. These platforms will help create a single source of truth for key operational datasets. "Until the Data Governance Council (DGC) is formally established and meeting regularly, representatives from TDCJ's Data Management Office and OSIM meet weekly to review existing data governance initiatives, determine the necessary collaboration and coordination between divisions to reduce duplication of effort and data errors, and identify emergent or urgent data governance needs for the agency. Once established, the DGC will lead the development of a formal plan to improve processes related to the collection and analysis of correctional and parole data. "A key component of this effort is the Correctional Information Technology System (CITS), a modern offender management solution currently under procurement. CITS will transform how the agency manages offender information by standardizing how data is received, entered, stored, curated, processed, and used across the organization. By replacing legacy systems and improving data consistency and accessibility, CITS is expected to address longstanding data quality issues and enhance the agency's ability to support both operational needs and data-driven decision-making. The plan will identify data quality issues expected to be resolved through CITS and outline improvements that can be implemented prior to the system's full deployment. "Once completed, the plan will be presented to the Texas Board of Criminal Justice for review and approval. In accordance with the recommendation, the agency will update the plan annually to reflect improvements in data collection and analysis practices and any changes to the agency's data management systems. "Implementation of this recommendation is underway. The agency, in coordination with the Data Management Office, OSIM, future Data Governance Council, and agency leadership, is currently developing the initial plan, which is anticipated to be completed and submitted to the Board by September 1, 2026."

Management Action	Self-reported Implementation Status	Entity Comments
Direct TDCJ to establish and maintain a report that enables users to view an array of indicators on prison health and safety.	Fully Implemented	"To carry out the recommendation, TDCJ established and maintains a report that enables users to view key indicators related to prison health and safety. This recommendation requires the agency to provide leadership and operational staff with a consolidated view of critical operational indicators, including staffing levels, assaults, uses of force, contraband discoveries, and self-harm events. The report also supports broader transparency and operational awareness by allowing users to view indicators by correctional facility, facility type, region, or statewide. "To support implementation, the Office of Strategic Innovation and Modernization (OSIM) led the development of interactive dashboards using Microsoft Power BI. This process included identifying priority issue areas, curating relevant datasets from existing agency reporting systems, and designing dashboards to deliver meaningful operational insight. OSIM developed and refined prototype dashboards to ensure the information is accurate, actionable, and aligned with agency needs. "The dashboards were reviewed in coordination with the Information Technology Division (ITD), including the Data Management Office (DMO) and the Office of the Chief Information Security Officer (OCISO), to confirm data governance, security, and technical requirements were met. Following this review, OSIM partnered with ITD/DMO to support publication of the dashboards and establish processes for managing user access. Divisions are responsible for submitting and approving access requests, while OSIM and DMO coordinate to ensure appropriate access is granted and maintained. "OSIM is responsible for the ongoing management of the dashboards, including data refreshes, performance monitoring, and enhancements. In addition, OSIM continues to evaluate agency data and identify opportunities to develop new dashboards where they provide operational value. This ensures the agency's reporting capabilities evolve alongside operational needs. "The dashboards provide leadership and operational staff with the ability to monitor trends and performance indicators across facilities and regions, helping the agency identify emerging issues and inform operational decision-making. The dashboards are now deployed and in use across the agency and are maintained on an ongoing basis to ensure data remains current and relevant."

Management Action	Self-reported Implementation Status	Entity Comments
Direct TDCJ to establish administrative directives for the data governance program plan established by the Data Management Office.	Incomplete/ Ongoing	"TDCJ has established administrative directives to support the agency's data governance program plan developed by the Data Management Office. The recommendation requires the agency to formally establish governing bodies responsible for coordinating data governance activities across the agency and to define their responsibilities, structure, and operating procedures. "To support implementation, TDCJ has developed and published foundational documentation for the data governance program. This includes the Data Governance Charter, which defines the oversight responsibilities and interaction framework for the program's governing bodies, including the Data Governance Executive Committee (DGEC), Data Governance Council (DGC), and Data Governance Operations (DGO), as well as the roles of data stewards and data owners. "In addition, the agency published the Data Governance Program Plan, which outlines the mission, goals, guiding principles, and data management disciplines that support TDCJ's strategic use of data. The plan establishes the framework through which the agency will improve data quality, coordination, and governance practices. "TDCJ also issued Executive Directive 15.17 – Data Governance, which establishes the oversight responsibilities of the agency's Data Officer and formalizes the administration of the Data Governance Program. The directive further establishes a shared-responsibility model for coordinating data governance efforts among internal divisions and relevant external partners. "Further implementation efforts include updating and republishing the Data Governance Charter to align with the Executive Directive and convening the Data Governance Executive Committee beginning in the fourth quarter of 2025. The initial meeting will focus on clarifying roles, responsibilities, and program objectives in accordance with the approved governance framework. "Implementation of this recommendation is ongoing, with approximately 40 percent of the identified implementation steps completed. Continued coordination among the Data Management Office, emerging data governance bodies, and agency leadership will support the full establishment and operationalization of the agency's data governance structure."

Management Action	Self-reported Implementation Status	Entity Comments
Direct TDCJ to develop a written plan to phase out paper-based processes, reduce manual data processes, and identify opportunities for automation.	Incomplete/ Ongoing	"TDCJ is carrying out this recommendation by implementing a structured, phased approach to phasing out paper-based processes, reducing manual data handling, and identifying opportunities for automation across the agency. "As part of the broader TDCJ Technology Plan, this effort focuses on reducing reliance on paper-based workflows while maintaining operational continuity and institutional readiness. It provides a framework for identifying, assessing, and modernizing high-impact, paper-intensive processes across the agency. Oversight and coordination are managed by the Office of Strategic Initiatives and Modernization (OSIM), in collaboration with impacted divisions to support planning, sequencing, and progress tracking. "Initial efforts focus on high-impact, paper-intensive processes with broad agency use. Current priority areas include administrative and operational forms such as, AD-84 and I-60, which are widely used and heavily reliant on manual handling, routing, and data entry. Additionally, OSIM developed, implemented, and maintains the Inmate House Assessment Tool (IHAT), Rehabilitation Engagement and Correctional Analytics Platform (RECAP) which reduce manual data processes. "Implementation activities for these processes emphasize electronic submission, structured data capture, standardized formatting, and secure storage to improve efficiency, consistency, and accessibility. These efforts are intended to reduce processing time, minimize duplication, and enhance data reliability across systems. "This approach is intended to remain adaptive and will be reviewed and updated periodically to reflect implementation progress, operational insights, and evolving technology priorities within the agency."

Management Action	Self-reported Implementation Status	Entity Comments
Direct TDCJ to evaluate its process for reviewing external research requests.	Substantially Implemented	"TDCJ is improving the agency's process for reviewing external research requests. This recommendation focuses on establishing clearer criteria for evaluating research proposals, improving transparency in the review process, and strengthening the agency's ability to collaborate with external researchers while ensuring operational feasibility and protection of human research subjects. "To support implementation, TDCJ has begun revising its policy governing external research requests. As part of this effort, the agency is developing a policy framework to facilitate the creation of an External Research Council, which will support a more structured and consistent evaluation of research proposals submitted to the agency. "Additional implementation activities include the development of a new External Research Screening Form to standardize the initial review of research proposals and the overhaul of the agency's external research request packet to improve clarity and submission requirements for researchers. TDCJ is also modernizing the agency's external research website to provide clearer guidance regarding submission requirements, evaluation criteria, and research priorities. "To improve transparency and internal coordination, the agency is developing a new External Research Tracking Protocol to monitor incoming requests, review timelines, and outcomes. These improvements will support more consistent evaluation of research proposals and allow the agency to better assess whether requests provide value to the agency and whether the agency has the capacity to support the research. "As part of this recommendation, TDCJ will also explore potential data sharing agreements with Education Research Centers authorized under Section 1.005 of the Texas Education Code in coordination with the Windham School District."

Management Action	Self-reported Implementation Status	Entity Comments
Direct TDCJ to merge the Rehabilitation Programs Division and the Reentry and Integration Division.[a]	Fully Implemented	"TDCJ has fulfilled this recommendation by merging the Rehabilitation Programs Division (RPD) and the Reentry and Integration Division (RID) into a single division responsible for overseeing rehabilitation and reentry programming across the agency. This restructuring was designed to reduce program inefficiencies, strengthen oversight of services, and support the strategic goals outlined in Recommendations 4.1 and 4.2. "As part of the implementation, TDCJ established a new organizational structure that combines the functions of both divisions while also incorporating contract monitoring responsibilities previously managed by the Private Facility Contract Monitoring and Oversight Division (PFCMOD). The newly formed Rehabilitation and Reentry Division (RRD) now oversees rehabilitation, reentry, and related contract management functions. "The TDCJ notified staff of the transition and integrated the operational responsibilities of both divisions into the RRD. The division also assumed responsibility for overseeing contracts related to rehabilitation and treatment services, including those previously managed by PFCMOD. "Additional implementation efforts included drafting a statement of work for a request for proposals for Therapeutic Treatment Center (TTC) residential and outpatient substance use treatment services. This effort aimed to align contract management processes with the existing TCOOMMI contract oversight structure. Remaining program contracts were also reviewed to ensure consistency with the updated framework. "The Rehabilitation and Reentry Division now collaborates with the Office of Strategic Initiatives and Modernization (OSIM) to support the evaluation of these programs and maintain a program inventory. "The RRD webpage: https://www.tdcj.texas.gov/divisions/rrd/index.html"

Management Action	Self-reported Implementation Status	Entity Comments
Direct TDCJ to develop volunteer program assessment criteria and regular monitoring and assessment policies to ensure sufficient volunteer program oversight and strategic use of volunteer resources.	Fully Implemented	"To carry out the recommendation, TDCJ is implementing a process to develop volunteer program assessment criteria and monitoring policies to ensure appropriate oversight and strategic use of volunteer resources within agency facilities. This effort is intended to establish clear evaluation criteria to ensure volunteer programs address identified facility needs, avoid duplication of existing services, and are implemented in alignment with agency standards for rehabilitation and reentry programming. "To support implementation, TDCJ developed a draft assessment tool designed to evaluate volunteer-facilitated programs proposed for operation within agency facilities. The tool is intended to provide a consistent method for reviewing program proposals to determine whether the program meets an established need, aligns with agency goals, and avoids duplicating existing rehabilitation, reentry, or other correctional programs. "The Chaplaincy Volunteer Services Division (CVSD) convened internal meetings to review the draft assessment tool, discuss the proposed process for evaluating volunteer-facilitated programs, and identify any necessary revisions to departmental policy. Following this review, the draft assessment tool was submitted to CVSD leadership for formal review and approval. "In addition, revisions to the Chaplaincy Department Manual 02.01 were drafted to outline the procedures for evaluating volunteer-facilitated programs and incorporate the new assessment tool into departmental guidance. Once finalized, the revised manual will formally establish the evaluation process for volunteer-led programs within agency facilities. "To ensure broader policy alignment, the agency is also revising Administrative Directive AD-07.35 to include language requiring the evaluation of volunteer-facilitated programs and to support consistent implementation of the new oversight framework across facilities. "These actions support the development of a structured review process and ongoing oversight mechanisms, including the use of non-unit level staff responsible for rehabilitation and reentry programs to evaluate volunteer program proposals and conduct periodic audits of active programs."

Management Action	Self-reported Implementation Status	Entity Comments
Direct the Parole Division to report supervision trends and workload impacts of supervision conditions to BPP annually.	Incomplete/ Ongoing	"To support implementation, the Parole Division has begun reviewing existing reports related to special supervision conditions and program referrals to determine whether modifications are needed to support more effective tracking and reporting. This review is intended to identify any gaps in the current reporting structure and determine whether additional data elements are necessary to analyze trends in the application of special conditions. "The Parole Division is coordinating with the Office of Strategic Initiatives and Modernization (OSIM) and the Board of Pardons and Paroles to identify the final data elements required for tracking and reporting purposes. Once these requirements are finalized, the Parole Division will work with OSIM and other relevant departments to obtain the necessary data and begin developing the reporting framework. "The completed report will be submitted to the Parole Division Director for review and subsequently provided to TDCJ executive leadership for approval prior to submission to the Board of Pardons and Paroles. In addition to the annual report, designated Parole Division staff will participate in a special conditions review process with BPP, including periodic meetings to review trends in supervision conditions and discuss the effectiveness and appropriateness of current practices. "Implementation of this recommendation remains ongoing, with approximately 25 percent of the identified implementation steps completed."
Direct TDCJ to eliminate the Private Facility Contract Monitoring and Oversight Division and reallocate existing resources elsewhere within the agency.	Fully Implemented	"TDCJ implemented the directive to eliminate the Private Facility Contract Monitoring and Oversight Division (PFCMOD) and reallocate its functions and resources elsewhere within the agency. This recommendation determined that the division was no longer necessary and directed the agency to transfer applicable responsibilities to other divisions to ensure continued oversight of related functions. "To support implementation, TDCJ reallocated the remaining operational responsibilities previously managed by PFCMOD to the appropriate divisions within the agency. These divisions assumed responsibility for the applicable functions within their existing operational and budget structures. "As part of the restructuring, the agency eliminated the Division Director and Deputy Director positions associated with PFCMOD, resulting in the removal of three full-time equivalent positions as directed by the recommendation."

Management Action	Self-reported Implementation Status	Entity Comments
Direct TDCJ to explore expedited training pathways for qualified correctional officer (CO) candidates, including former COs, COs from other states, members of the military, and law enforcement personnel.	Substantially Implemented	"TDCJ developed an expedited training framework for qualified correctional officer (CO) candidates, including former COs, COs from other states, members of the military, and law enforcement personnel, as part of the Knowledge Mastery and Alternative Credit (KMAC) Program. This framework outlines alternative, accelerated training and credit pathways to the standard basic correctional officer academy, while maintaining required training standards and excluding psychomotor topics that require in-person demonstration (for example, firearms qualification and defensive tactics). "As part of this effort, TDCJ defined eligibility criteria and documentation requirements to identify "qualified candidates," including prior military service, prior law enforcement or corrections experience, and other specialized public safety backgrounds, and requires a Portfolio of Experience as the evidentiary basis for accelerated credit decisions. TDCJ also conducted a curriculum and competency gap analysis to distinguish core training components that must be retained from areas where demonstrated knowledge mastery may support reduced or alternative instructional hours. "These elements have been incorporated into a draft Standard Operating Procedure (SOP 07.09, Knowledge Mastery and Alternative Credit Program), which is currently under review by agency leadership and is being used to guide preliminary implementation of the expedited training and alternative credit pathways."
Texas Ethics Commission (TEC)		
Direct TEC to develop a comprehensive plan for short- and long-term improvements to the agency's IT resources.[a]	Fully Implemented	"Although most of the aspects of the plan have already been put into place, the comprehensive IT plan will be considered by the commissioners for formal approval at their next quarterly meeting on May 13."
Direct TEC to improve its EFS contract monitoring practices.[a]	Fully Implemented	"At the Feb 2026 TEC meeting, the TEC updated rules, policies and procedures related to contracts. Internal training was provided to staff who would likely manage contracts, including all division directors, lawyers, administration and computer services division staff. Computer services division staff were also directed to take courses provided by the Comptroller's office that are specific to managing IT contracts. The Computer Services Division recently hired a project manager who is taking the lead in monitoring the EFS contract and coordinating with the vendor to ensure that efforts are prioritized appropriately."

Management Action	Self-reported Implementation Status	Entity Comments
Direct TEC to ensure key contract management staff receive appropriate training.	Fully Implemented	"At the Feb 2026 TEC meeting, the TEC updated rules, policies and procedures related to contracts. Internal training was provided to staff who would likely manage contracts, including all division directors, lawyers, administration and computer services division staff. Internal training was provided on April 21, 2026. Managers were directed to take three additional hours of training from the Texas Comptroller's website by Aug 31, 2026."
Direct TEC to offer trainings to help filers navigate their disclosure requirements.	Fully Implemented	"The TEC has been conducting monthly webinars tailored to first-time or inexperienced filers. The interactive webinars will continue with an in-person event tentatively scheduled for September."
Direct TEC to coordinate helpline guidance among its divisions.	Fully Implemented	"In October 2025, TEC expanded the offering of the helpline to include the use of email, rather than just phone calls. This allows for a single location to capture the requests made, as customers who call the helpline are directed to leave a voicemail that is sent to the helpline email address. The TEC has implemented the use of an electronic spreadsheet on SharePoint to capture the responses to the customers. This allows legal staff to see what the question was and what the response given was, in the event the person calls again or tries to forum shop. This also assists when the customer couldn't be reached and TEC staff had to leave a message. This process allows TEC staff to support each other and the customers. This process also tracks the number of customers requesting assistance and helps internally to determine how many resources are needed to answer the questions on a given day."
Direct TEC to collect and use data to improve its compliance efforts.	Substantially Implemented	"The TEC has integrated the "error check" functionality of its electronic filing system into its facial compliance reviews. The electronic filing system has a built-in "error check" that identifies for filers parts of the form that is missing information (e.g. a contribution that lacks part of a contributor's address). The TEC developed tools that pulls data from the error check that is used when conducting a facial compliance review. The data is supplied to the TEC's auditor on demand. However, the TEC can better use data available to it to inform enforcement decisions. At its next quarterly meeting in May, the TEC will consider an affirmative enforcement policy that will use data in a systematized way to evaluate filers' compliance with the laws and to potentially initiate its own enforcement actions (rather than relying on sworn complaints filed by the public)."

Management Action	Self-reported Implementation Status	Entity Comments
Direct TEC to adopt a rule review plan.	Fully Implemented	"The TEC implemented a rule review plan on November 21, 2024. The Commission has been reviewing rules at every Commission meeting since that date and has reviewed, updated and approved all but one chapter, which will be discussed at the May 2026 Commission meeting: Chapter 16 regarding facial compliance. https://www.ethics.state.tx.us/rules/adopted/2021-2025.php#2024"
Direct TEC to provide any in-person trainings and online webinars, as well as any guides and instructions on its website, EFS help guide, and other training materials in plain language to the extent practicable.	Substantially Implemented	"TEC has been offering a series of webinars and plans to continue to offer new online trainings monthly. Webinars were held on Jan 12, Jan 31, April 1 and April 27. The recordings can be found online at the TEC website. https://www.ethics.state.tx.us/training/index.php#online "TEC will offer an in-person training in the fall of 2026. In addition, TEC staff have updated all Frequently Asked Questions on the website and continues to review and improve all training materials, guides, brochures, etc., for the website."
Direct TEC to consider revising its rules related to the definition of "substantial compliance".	Fully Implemented	"By law, a corrected 8-day pre-election report is considered timely filed only if the original report substantially complied with the law (if the correction is made after the filing deadline). The TEC amended its rule defining when a report is in "substantial compliance". The rule change led to an increase in corrected reports being considered substantially compliant thereby reducing the number of reports considered filed late by virtue of correction. Rule 18.10 regarding substantial compliance was revised with an effective date of July 3, 2025. Adopted rules can be found on our website here: https://www.ethics.state.tx.us/rules/adopted/2021-2025.php#2024"
Direct TEC to consider revising its rules related to the definition of "principal purpose".	Fully Implemented	"The TEC amended its rule related to the definition of "principal purpose" to more closely align with how the term "major purpose" is interpreted at the federal level. The new definition mirrors the approach taken by the Federal Election Commission that has been upheld by the courts. Rule 20.1 (15) updated the definition of principal purpose, with an effective date of July 3, 2025. Adopted rules can be found on our website here: https://www.ethics.state.tx.us/rules/adopted/2026-2030.php#2026"

Management Action	Self-reported Implementation Status	Entity Comments
Direct TEC to display the agency's list of delinquent penalties prominently on its website and include more detailed information on the amount and status of unpaid penalties.	Substantially Implemented	"The TEC has added to its delinquent filer list most of the additional information identified in the management recommendation. The TEC plans to add the one missing piece, details about which missing report triggered the civil penalty, as part of its penalty management enhancement to the electronic filing system. The delinquent filer list is currently created by manual process. The TEC's vendor working to enable the electronic filing system to automatically calculate civil penalties for late reports. This enhancement is slated for completion by the end of FY2026. Once in place, the TEC will build on this capability to automatically populate the delinquent filer list, reducing labor time and the possibility of human error."
Texas Real Estate Commission (TREC)		
Direct TREC to add language to its Seller's Disclosure Form to provide a prospective buyer with information on whether the property is presently covered by insurance, including windstorm insurance, and whether the current seller has been unable to insure their property for any reason.	Fully Implemented	"The rule changes and forms adopted by reference containing the Sunset directives were adopted by the Commission at the May 4, 2026, Commission meeting. Forms adopted for voluntary use, like the TREC Seller's Disclosure Notice, may be used once posted on the agency's website. The remaining forms, like the Commission's contract forms and the new Seller's Water Disclosure form, will also be available for voluntary use once posted, until July 1, 2026, when their use becomes mandatory for license holders."
TREC to add language to its Seller's Disclosure Form to inform a prospective buyer if there is a private road on or adjoining the property that the prospective buyer would be financially responsible for maintaining.	Fully Implemented	"See above."
TREC to work with stakeholders with expertise in groundwater and surface water to add language to its contract forms to provide a prospective buyer with relevant information on groundwater and surface water rights associated with a property.	Fully Implemented	"See above."
TREC to add language to its Seller's Disclosure Form to provide a prospective buyer with information on the existence of aboveground storage tanks on the property that are more than 500 gallons and have stored petroleum products or other chemicals.	Fully Implemented	"See above."
TREC to add language to its Seller's Disclosure Form to tell a prospective buyer whether their property is located in a conservation easement.	Fully Implemented	"See above."

Management Action	Self-reported Implementation Status	Entity Comments
Trinity River Authority of Texas (TRA)		
Direct TRA to expand internal oversight of construction and engineering contracting and take additional steps to centralize procurement and contracting functions.	Incomplete/ Ongoing	"TRA hired Civic Initiatives to draft a Procurement Manual for implementation. The manual is currently under review. Key TRA staff have attended CTCD courses and several have obtained CTCD certifications. TRA has hired outside counsel to assist with construction contract negotiations."
Direct TRA to adopt detailed internal contract management and monitoring policies.	Incomplete/ Ongoing	"TRA hired Civic Initiatives to draft a Procurement Manual for implementation. The manual is currently under review."
Direct TRA to adopt intermediate remedies in standard contract language.	Incomplete/ Ongoing	"TRA construction contracts are currently under review by outside counsel. TRA is investigating options to satisfy this request."
Direct TRA to adopt a policy with clear criteria for contract remedies.	Incomplete/ Ongoing	"TRA is in the process of developing a policy to satisfy this request."
Direct TRA to adopt a formal escalation policy to prevent contract compliance issues.	Incomplete/ Ongoing	"TRA is in the process of developing a policy to satisfy this request."
Direct TRA to improve certain contracting activities to ensure consistency and enhance monitoring.	Incomplete/ Ongoing	"TRA's draft Procurement Manual for implementation includes HUB policies. TRA requires solicitation evaluators to sign conflict-of-interest and nondisclosure statements."
Direct TRA to have its internal audit function report directly to the board's Administration and Audit Committee.[a]	Fully Implemented	
Direct TRA's full board of directors to receive regular internal audit status updates and vote on internal audit-related decisions prior to their enactment.[a]	Fully Implemented	
Direct TRA's Administration and Audit Committee to exercise additional oversight of the internal audit function.[a]	Fully Implemented	
Direct TRA to develop more specific work plans with action items and performance measures to evaluate progress and operationalize its current and future strategic plans.	Incomplete/ Ongoing	"The Authority has initiated a department-level approach to tracking implementation of the strategic plan, with each department developing goals and performance measures aligned with its functional responsibilities. Several departments, including Human Resources, have or are in the process of establishing internal tracking mechanisms to monitor progress. The Authority will continue to assess opportunities to enhance consistency and coordination of performance tracking across all departments."

Management Action	Self-reported Implementation Status	Entity Comments
Direct TRA to further plan for future communications.	Incomplete/ Ongoing	"The current authority-wide communications plan is in the process of being updated."
Direct TRA to develop a formal, strategic decision-making process to identify and address potential risks and better inform its decisions.	Incomplete/ Ongoing	"TRA is in the process of developing a policy to satisfy this request."
Direct the Texas Legislative Council to update TRA's governing law.	Incomplete/ Ongoing	"TRA is assisting Legislative Council, as needed, to answer any questions concerning TRA's enabling legislation."
Direct TRA to publish minutes for board and committee meetings to improve transparency.	Fully Implemented	"[See board and committee meeting minutes at:] Trinity River Authority, TX"
Windham School District (WSD)		
Direct Windham to adopt a rule review plan.	Fully Implemented	"Rule review plan adopted by Windham and submitted to the Board Chairman October, 2024. Revised plan submitted in April, 2026 with proposed Board action."
Direct Windham School District to explore Texas State Technical College (TSTC) and community college partnerships generally.	Fully Implemented	"Fully implemented and ongoing outreach to prospective higher education partners. TSTC toured the Bartlett Unit in TDCJ on February 3, 2025. Windham toured the TSTC Waco campus on December 10, 2025. The TSTC application for Industrial Maintenance and Culinary Arts at Bartlett was approved by the Postsecondary Education Advisory Board on April 21, 2026. The next step is execution of a contract for SY2026-2027. New partnerships with seven institutions of higher education have been established."

[a] The SAO performed work to determine the implementation status of this management action; see Chapter 1.

Appendix 1

Objective, Scope, and Methodology

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

- Armando Sanchez, MBA, CFE (Project Manager)
- Geddy Emery, CFE (Assistant Project Manager)
- Alyssa Alvarado
- Henry Vander Vennet
- Michael Jancaric
- Daniel Spencer, MSA, CIA, CFE (Quality Control Reviewer)
- Valerie Bogan, CIA, CFE (Audit Manager)

Objective

The objective of this project was to report on the implementation status of the nonstatutory recommendations (management actions) included in the Sunset Advisory Commission's (Commission) *Final Results of Sunset Reviews 2024-25* report to the 89th Legislature. The Commission provided a list of 97 selected management actions to the State Auditor's Office for this report.

Texas Government Code, Section 325.012(d), provides for the State Auditor's Office's examination of the management actions that the Commission makes.

Scope

The scope of this project included 10 entities to which the Commission directed management actions in its reports to the 89th Legislature and the Commission's staff reports to the entities. For the purpose of this project, auditors requested the implementation status of the management actions from each entity.

Methodology

The project methodology consisted of analyzing Commission reports and priority ratings and reviewing selected management actions that the entities self-reported as fully implemented. For the selected management actions, auditors reviewed the recommendations that the Commission included in its report to the 89th Legislature, related Commission staff reports to each entity, and the supporting documentation for evidence of an entity's implementation of the management actions.

While the entities self-reported the information in this report, the State Auditor's Office did not independently verify all of that information. This project was not an audit, and the information in this report was not subject to all of 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.

Copies of this report have been distributed to the following:

Legislative Audit Committee

The Honorable Dan Patrick, Lieutenant Governor, Joint Chair

The Honorable Dustin Burrows, Speaker of the House, Joint Chair

The Honorable Joan Huffman, 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

Boards, Commissions, and Executive Management of the Following Entities

Angelina and Neches River Authority

Board of Pardons and Paroles

Department of Information Resources

Lower Neches Valley Authority

Sabine River Authority of Texas

Sunset Advisory Commission

Texas Department of Criminal Justice

Texas Ethics Commission

Texas Real Estate Commission

Trinity River Authority of Texas

Windham School District

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