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A Review of Financial and Performance Audit Reports for Four Mass Transit Authorities

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July 2, 2001

Members of the Legislative Audit Committee:

Of the independent financial audit reports for four mass transit authorities (MTAs) that the State Auditor's Office reviewed, only one reported material weaknesses. Table 1 lists the MTA audits reviewed by the State Auditor's Office. Specifically, the Capital Metropolitan Transit Authority (Capital Metro) independent financial audit for the year ended September 30, 1999, found that Capital Metro needed to improve its inventory parts purchasing process and perform regular bank reconciliations in a timely manner. Although its financial audit report indicated that Capital Metro's financial statements presented its financial position fairly, Capital Metro's purchasing and bank reconciliation weaknesses increase the risk of financial loss or fraud.

Table 1

MTA Audits Reviewed by the State Auditor's Office	
MTA	City
Capital Metropolitan Transit Authority (Capital Metro)	Austin
Corpus Christi Regional Transit Authority (The B)	Corpus Christi
Dallas Area Rapid Transit (DART)	Dallas
Metropolitan Transit Authority of Harris County (Metro Houston)	Houston

Source: State Auditor's Office

Capital Metro's independent financial auditor issued its management letter for the audit of the financial statements for the year ended September 30, 2000, shortly before the issuance of our report. In that report, the independent auditor again reported the inventory parts purchasing process as a material weakness. Although Capital Metro's failure to perform timely bank reconciliations was again identified as a finding, the independent auditor no longer considered the issue to be a material weakness. Capital Metro stated in its response to the independent auditor's report that it began performing monthly bank reconciliations during fiscal year 2001.

No other MTA's financial audit identified a weakness capable of similarly increasing the risk of financial loss or fraud. The independent financial audits obtained by the other three MTAs indicate that the financial statements of those MTAs present their respective financial positions fairly. Section 1 of the attachment contains more detailed information on the MTAs' independent financial audits.

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The most recent performance audit of the Metropolitan Transit Authority of Harris County (Metro Houston) met all legal audit requirements.

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However, performance audits for the other three MTAs did not contain the required examination of compliance with applicable state law. Section 2 of the attachment contains more detailed information on the MTAs' independent performance audits. The Dallas Area Rapid Transit's (DART) performance audit report contained recommendations made by its independent auditor on ways the State could improve its monitoring of MTAs. Section 3 of the attachment includes the independent auditor's recommendations.

Although there were no findings in DART's financial audit report regarding the use of corporate credit cards, recent media reports have raised questions about potential credit card misuse. A DART interoffice memo concerning some of these media reports is included in Section 4 of the attachment. The State Auditor's Office has not verified the information in the interoffice memo. The media reports came six months after the release of DART's independent audit. Although DART has begun its own investigation, our Special Investigations Unit has requested information from DART about credit card usage and will continue to monitor the DART investigation.

Objective, Scope, and Methodology

Our objective was to fulfill our statutory obligation to summarize the results of financial audits at the four MTAs required by Texas Transportation Code, Sections 451, 452, and 453.

The scope of this audit included examining the most recent financial statements available from each MTA and the associated audit reports. The scope also included compliance testing of performance audits conducted at each MTA.

We examined the financial statements and the associated audit reports for conditions indicating significant risk. We examined the performance reports, looking for statutorily required content.

This report is informational in nature and is not an audit report.

The Texas Transportation Code requires the State Auditor's Office to review the financial and performance audits of four specific MTAs. However, four other MTAs are exempt from this review. Section 5 of the attachment contains more detailed information regarding MTA audit requirements. Please contact Sandra Vice, Audit Manager, at (512) 936-9500 if you have any questions.

Sincerely,

Lawrence F. Alwin, CPA
State Auditor

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Attachment

cc: Ms. Karen Rae, General Manager, Capital Metropolitan Transit Authority
Ms. Linda Watson, General Manager, Corpus Christi Regional Transportation Authority
Mr. Roger Snoble, President/Executive Director, Dallas Area Rapid Transit
Ms. Shirley A. DeLibero, President and Chief Executive Officer, Metropolitan
Transportation Authority of Harris County

Summary of Financial Audit Results

The four mass transit authorities (MTAs) that were required to submit the results of their independent financial audits to the State Auditor's Office obtained unqualified opinions about their financial statements. This means that the independent auditors found that the MTAs' financial statements presented their respective financial positions fairly. The four MTAs were:

- Capital Metropolitan Transit Authority (Capital Metro)
- Corpus Christi Regional Transit Authority (The B)
- Dallas Area Rapid Transit (DART)
- Metropolitan Transit Authority of Harris County (Metro Houston)

(Table 2 presents a brief overview of the results of each MTA's financial audit.)

As Table 2 indicates, although Capital Metro obtained an unqualified opinion on its financial statements, its independent auditor identified two findings as material control weaknesses. A material control weakness is a condition that increases the risk that inaccuracies could occur and not be detected that would materially misrepresent the entity's finances on its financial statements. (Capital Metro's specific material control weaknesses are discussed in detail in Section 1-A.) In addition, the independent auditors for both Capital Metro and DART uncovered issues that were not considered

Table 2

Summary of Mass Transit Authority Financial Audits					
MTA	Year End Date of Financial Statements	Type of Opinion	Number of Material Control Weakness Findings	Number of Material Noncompliance Findings	Total Dollars in Questioned Costs
Capital Metro	9/30/99	Unqualified	2	0	\$0
The B	12/31/98 and 12/31/99 ^a	Unqualified	0	0	\$0
DART	9/30/00	Unqualified	0	0	\$0
Metro Houston	9/30/00	Unqualified	0	0	\$0

^a The B's most recent financial statements included two years, both 1998 and 1999.

Source: State Auditor's Office

material weaknesses but were significant enough to bring to management's attention. (These issues are discussed in detail in Sections 1-A and 1-B.)

For the past two years Metro Houston's auditors have not identified any weaknesses significant enough to justify a management letter. The B's auditors identified one issue significant enough to write a management letter, but it was not significant enough for inclusion in our report.

Section 1-A:

Capital Metro Needs to Strengthen Its Inventory Parts Purchasing Process and Perform Bank Reconciliations in a Timely Manner

In its management letter for the independent financial audit for the year ended September 30, 1999, Capital Metro's independent auditor noted that Capital Metro needed to better segregate its inventory parts purchasing process. This process includes responsibilities in the ordering, receiving, and accounting of inventory parts. The independent auditor also noted that Capital Metro did not perform any bank reconciliations during fiscal year 1999. After the auditor noted this issue, Capital Metro performed the bank reconciliations for fiscal year 1999 and wrote off \$47,000 as a result of discrepancies. The independent auditor classified both issues as material control weaknesses in 1999. (Table 3 provides more detail on each of these weaknesses.)

Capital Metro's independent financial auditor issued its management letter for the audit of the financial statements for the year ended September 30, 2000, shortly before the issuance of our report. In that report, the independent auditor again reported the inventory parts purchasing process as a material weakness. Although Capital Metro's failure to perform timely bank reconciliations was again identified as a finding, the independent auditor no longer considered the issue to be a material weakness. Capital Metro stated in its response to the independent auditor's report that it began performing monthly bank reconciliations during fiscal year 2001.

Table 3

Capital Metro Summary of Material Control Weaknesses Identified by the Independent Auditor			
Area of Weakness	Risk Posed by the Weakness	Summary of Material Control Weakness	Summary of Capital Metro's Response
Purchasing Procedures	Potential undetected errors or fraud in the ordering, receiving, and accounting of inventory parts.	<p>The store superintendent in the Operations Department is responsible for:</p> <ul style="list-style-type: none"> • Managing the parts department and its personnel • Overseeing the receiving department • Initiating purchase requisitions for all parts orders • Completing purchase orders for parts orders under \$10,000 • Selecting vendors for purchase orders • Notifying vendors by phone for delivery <p>The above responsibilities do not allow for sufficient segregation of duties between access to inventory parts, the recording function for those assets, and the reconciliation process.</p> <p>In addition, the database administrator who works on parts inventory issues is a member of the Operations Department rather than the</p>	<p>The purchase of inventory parts and supplies will be moved to the Contracts and Procurement Department by September 30, 2000.</p> <p>There were no audit adjustments as a result of audit work on procurements in the Operation Department's Vehicle Maintenance Department.</p>

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Capital Metro (continued) Summary of Material Control Weaknesses Identified by the Independent Auditor			
Area of Weakness	Risk Posed by the Weakness	Summary of Material Control Weakness	Summary of Capital Metro's Response
		Information Systems Group. This could allow for inconsistent application of information systems policies. Further, Capital Metro does not monitor like/kind inventory parts purchases or aggregate dollar amounts on related invoices to determine if Capital Metro's full-and-open competition policies are consistently applied.	
Bank Reconciliations	Increased risk for financial loss or fraud due to ineffective monitoring and reconciliation of bank accounts.	Capital Metro did not perform reconciliations for its bank accounts during fiscal year 1999. The independent auditor noted that the accounting manager identified the issue and, as of April 2000, reconstructed all bank reconciliations for fiscal year 1999. A discrepancy of \$47,000 between two accounts was written off in fiscal year 2000.	Independent reviews of transactions took place, but the process did not include a complete bank reconciliation. Book-to-bank reconciliations are now occurring on previously reviewed transactions. A supervisor will review the process to ensure that this situation does not recur.

Source: Capital Metro, Schedule of Findings and Questioned Costs, Year Ended September 30, 1999.

Capital Metro's independent auditor also identified control issues that were not considered material weaknesses but were significant enough to bring to management's attention. (Table 4 provides more detail on the most significant of those issues.)

Table 4

Capital Metro Summary of Other Issues Identified by the Independent Auditor			
Control Issue	Risk Posed By the Issue	Summary of Issue	Summary of Capitol Metro's Response
General Ledger Account Reconciliations	Increased risk of inaccuracies in financial reporting, financial loss, or fraud and increased risk that management may not receive accurate information for decision making.	During the audit, Capital Metro staff proposed various adjustments to correctly state account balances. To minimize the need for such adjustments, the independent auditor recommended that Capital Metro management assure that periodic account analysis and reconciliation between balance sheet accounts and subledgers occur. The independent auditor also recommended that revenue and expense accounts be compared to budget and prior year totals for consistency.	In prior years, Capital Metro's independent accounting firm prepared financial statements. Responsibility for preparing audit schedules and financial statements shifted to Capital Metro staff in 1999. Many balance sheet accounts were corrected for the first time. All remaining accounts will be analyzed and corrected by September 30, 2000.

Capital Metro (continued) Summary of Other Issues Identified by the Independent Auditor			
Control Issue	Risk Posed By the Issue	Summary of Issue	Summary of Capitol Metro's Response
Accounting and Finance Staff	Increased risk of inaccuracies in financial reporting or failure to meet reporting deadlines.	To complete the audit, the accounting manager had to prepare or revise the majority of audit schedules prepared by his staff. The independent auditor recommended that Capital Metro reevaluate its current level of staffing, experience of staff members, and staff members' assigned responsibilities in accounting and finance.	Last year was the first year Capital Metro prepared its financial statements. The process should improve as staff members gain experience. Recent turnover has allowed management to fill several positions with accountants who possess the experience necessary to prepare schedules and statements.
Year-End Inventory Procedures	Increased risk of financial reporting inaccuracies, financial loss, fraud, or theft of vehicles.	In a sample of 13 purchases, 1 equipment purchase for \$262,270 was not included in Capital Metro's property records. The year-end physical inventory that management conducted did not include procedures to assure all vehicles were included in property records. The independent auditor noted that Capital Metro had modified its inventory procedures to correct this situation.	Management will incorporate all recommendations in its inventory at the end of fiscal year 2000.

Source: Capital Metro, Schedule of Findings and Questioned Costs, Year Ended September 30, 1999.

Section 1-B:

DART Needs to Better Safeguard Its Payroll and Vendor Files and Improve Monitoring of Reserves for Uncollectible Amounts

DART's independent auditor identified control issues that were not considered material weaknesses but were significant enough to bring to management's attention. (Table 5 provides more detail on the most significant of these issues.)

Table 5

DART Summary of Issues Identified by the Independent Auditor			
Control Issue	Risk Posed By the Issue	Summary of Issue	Summary of DART's Response
Access to Payroll Files	Increased risk of fraud.	DART does not limit master payroll and vendor files access to those with authority to add, delete, and make various other changes to the files. Individuals responsible for printing and disbursing payroll checks also have the authority to add new employees to the system.	Management agrees it should review the current access status for all employees and remove any privileges that are not required for employees to perform their jobs.

DART (continued) Summary of Issues Identified by the Independent Auditor			
Reserves for Transit Receivables	Possible impairment to management's ability to properly evaluate and report balances for transit receivables, resulting in less coordination for collection efforts and a possible misstatement of the related net balance.	<p>DART does not review reserves for uncollectible amounts related to transit receivables on a timely basis.</p> <p>DART personnel responsible for the reserve accounts were unfamiliar with those accounts.</p> <p>The aging reports DART runs for the reserve accounts did not tie to those accounts. DART does not reconcile the differences between the reports and the reserve accounts.</p> <p>Warranty reserve accounts appear to have no assessment for a reserve in place.</p>	Management will establish policies requiring an analysis of all receivables on at least an annual basis to determine whether the related reserves are adequate.
Access Control to DART's Accounting Systems	Increased risk of fraud, inaccuracies in financial reporting, loss or inappropriate use of information technology system resources, and excessive maintenance or support required to correct processing problems.	<p>Three current-year findings and one prior-year finding documented access control weaknesses in DART's accounting systems:</p> <p>Management had not closed accounts for two terminated employees who had the ability to directly update, insert, or delete electronic tables containing financial data. The transactional data in these tables is used by all of DART's core business applications.</p> <p>All users of DART's financial system have access to a data table containing eight login passwords which can be used to access and edit DART financial system data.</p> <p>Four users have the ability to define recurring processing jobs within DART's financial system. However, these users' jobs do not require this ability.</p> <p>One prior-year comment noted that DART should eliminate the existing access capabilities of all terminated employees. In addition, management should implement procedures to assure the future timely revocation of access to terminating employees. Management should also implement procedures to limit the number of users with certain high-level access profiles.</p>	<p>See below for response:</p> <p>The accounts for the two employees have been deleted. The database administrators have been assigned the role of helping to monitor current users' access and assure closure of terminated employees' accounts.</p> <p>The eight users were created for a process with a limited life span. The problem will be resolved with creation of a new application that will come on-line in 2-3 months.</p> <p>The security class which allowed these users to define these jobs had been deleted and was never used while it existed.</p> <p>Management has implemented the recommended procedures.</p>

Source: Dallas Area Rapid Transit, Report to Management, Year Ended September 30, 2000.

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Section 2:

Summary of Compliance With Performance Audit Requirements

The four MTAs required to obtain performance audits every four years met all or most of the requirements specified in the Texas Transportation Code (see Table 6). Metro Houston was the only MTA whose performance audit report contained the required examination of compliance with state law.

Table 6

Summary of Compliance with Audit Requirements				
Date of most recent performance audit:	Capital Metro	The B	DART	Metro Houston
	July 1997 ^a	January 2001	May 2000 ^b	March 2001
Requirement	Compliance			
The performance audit must cover at least one of the following subjects once every third audit: <ul style="list-style-type: none"> Administration and management Transit operations Transit authority system maintenance 	Met requirement Last audit: July 1997	Met requirement Last audit: September 1996	Met requirement Last audit: May 2000	Met requirement Last audit: March 2001
The performance audit must include an examination of the MTA's compliance with applicable State law.	Did not meet requirement	Did not meet requirement	Did not meet requirement	Met requirement
The performance audit must include an examination of performance indicators including fare recovery rate, sales and use tax receipts per passenger, and operating cost per passenger.	Met requirement	Met requirement	Met requirement	Met requirement
The performance audit must include written responses from management that include proposals for action related to recommendations and the proposals' status.	Met requirement	Met requirement	Met requirement	Met requirement
^a Capital Metro is currently preparing the Request for Proposal for its next performance audit. ^b DART's May 2000 performance audit included some recommendations to the State for improving the monitoring of transit authorities. These recommendations appear in Section 3 of this report.				

Source: State Auditor's Office

DART Performance Audit Recommendations Directed Toward the State

In its May 2000 performance audit report for DART, Multisystems, a transit consulting firm, directed recommendations toward both DART and the State. Multisystems' recommendations to the State, which are not necessarily those of the State Auditors Office, for ways to improve the monitoring of MTAs are quoted in italics below.

It may be appropriate for the State to update its approach to monitoring regional transit authorities. Several suggestions are offered below.

- *The State audit does not explicitly require public transportation authorities to report ridership trends, nor does it require the analysis to be broken out according to mode of service. This more detailed type of analysis is useful in understanding the services offered and how well a system is performing.*
- *Accomplishment of the public transportation authorities' goals and objectives should be considered as part of the State audit. For example, DART has made a conscious decision to keep fares low as an incentive to grow ridership. It also has intentionally kept fares low because of a local commitment to pay for service out of tax dollars, rather than fares. Other systems may have different goals, such as maximizing farebox revenue.*
- *Other performance ratios may be better suited for analyzing how well an agency is performing. For example, the State audit requires a calculation of the sales and use tax receipts per passenger. However, not all sales and use tax receipts are used for operating the system. For example, DART currently uses 40% to 50% of its sales and use tax funds to subsidize capital expenses, with 50% to 60% subsidizing operating expenses. Thus, calculating a ratio of sales and use tax receipts per passenger is not a useful measure because it potentially combines capital and operating funds into an operating performance measure. Instead, the State could consider using a measure such as subsidy per passenger, which indicates how much of the cost of a passenger trip must be subsidized by sources other than farebox revenue.*

- *Finally, the State may wish to consider broadening its definition of public transportation to include related services such as ridesharing, vanpooling, and HOV strategies, along with other mobility options that may be coordinated or provided by transportation authorities. Nationally, these diverse types of mobility strategies are emerging as key factors in the successful operation of multi-modal transit systems, such as DART's.*

In conclusion, ... the State may want to revisit which operating performance ratios are key indicators of successful public transportation operations.

DART Interoffice Memo Concerning Media Reports



INTEROFFICE MEMORANDUM

DATE: May 3, 2001
TO: Board of Directors
FROM: Roger Snoble
SUBJECT: KDFW-TV stories on DART

I am writing to give you additional details following the KDFW-TV report on the DART corporate card program. The stories are based on the reporter Becky Oliver's own analysis of DART expense records obtained through more than two dozen open records requests. We continue to fulfill her most recent requests, which to date have consumed approximately 100 hours of staff time. Attached to this memo is a table describing the business purpose of the charges cited in the 4/29, 4/30, and 5/1 broadcasts.

The function of corporate cards

The DART corporate card program was fully implemented two years ago to streamline and speed up small purchases below \$2,500. It supplements the use of petty cash, provides strong checks and balances on purchases and helps small businesses receive payment faster. The improved cash flow for the vendor creates more opportunities for small businesses and makes DART a more viable client. Moreover, the program improves cost-efficiency, significantly reducing the cost of processing small purchases.

Ongoing program review

While the corporate card program has safeguards in place, we are always looking for ways to strengthen the policies and procedures regarding the assignment and use of the cards. Currently, we are completing an agency-wide audit of the program that began two months prior to the KDFW-TV report. Further, I have directed Chief Financial Officer Sharon Leary to assemble a workgroup to review our use of the corporate cards and make recommendations to improve its efficiency.

Cards are used correctly

As stewards of the public trust, we are concerned when the integrity of our business practices is misrepresented in the media. For example, many of the issues raised in the KDFW-TV report address the credit card purchase of local business meals, including a \$1,300 charge at Jeroboam Restaurant for a recent Board of Directors retirement dinner. This dinner was conducted on a Board night in place of the usual dinner. In another case, the reporter questioned a \$589 charge

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at Saltgrass Steakhouse. This was a meal for 36 members of the body shop staff after they met their team performance goals.

As reported, we also use the corporate cards for catering related to tours, special events, and facility openings. For example, in recent months, we have hosted representatives from dozens of cities, two state organizations and five foreign countries. We also marked the opening of Cityplace Station, West Irving Station, and the Bernal/Singleton and Cockrell Hill Passenger Transfer Locations. Whenever possible, we try to secure private sponsors to help offset costs of special events. Ironically, the KDFW-TV report featured video of the December Cityplace Station opening, which actually was sponsored by 7-11 and STV.

The report also focused on corporate card purchases from "jewelry stores, art galleries and a local beauty spa." The jewelry store actually is a pawnshop where a corporate card was used to purchase maintenance tools that had been stolen and pawned by a now-former DART employee. The art gallery provided framing for posters and other material used in the out-of-town recruitment of skilled transit vehicle mechanics. The charge to the spa involved the purchase of six \$50 gift certificates for administrative assistants who volunteered their time to help prepare for an internal Support Staff Conference.

Unfortunately, the KDFW-TV report cast DART in a dim light at a time when we are making unprecedented strides forward in regional mobility and economic development. I hope this information helps to put these allegations into perspective.

Please feel free to contact me if you have questions or require additional information.



Roger Snoble
President/Executive Director

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DART Table Describing Business Purpose of Selected Corporate Card Charges

Purchase	Business Purpose
Bishop's Jewelry	Recovered stolen/fenced DART equipment. Employee responsible for theft fired.
Casual Corner	Book on proper business casual attire for staff.
Dallas Mavericks	Promotion with Greater Dallas Hispanic Chamber of Commerce.
Dallas Urban League	Participation in Dallas Urban League event.
Elizabeth Arden Spa	Six \$50 gift certificates to recognize administrative assistants who volunteered time to plan a day-long DART Support Staff Conference.
Evergreen Memorial	Flowers for funeral of DART Vice President Warren Morgan.
Family Beauty Supply	Floral arrangements for funerals of DART employees.
Fish	Lunch for 16 employees attending team-building seminar.
4200 Cityplace	Catering at Cityplace for staff training and management workshops Cityplace requires the use of their own catering service for any event held in their building. Sponsors 7-11 and STV provided catering for the opening of Cityplace Station.
International Suit	Accidental purchase by widow of Dr. Warren Morgan. DART was reimbursed for the purchase.
Jeroboam Restaurant	Recognition dinner for DART Board
Newport's	Transportation Senior Management luncheon (21 staff).
Paul Quinn College	Tickets for college banquet. Part of DEO community outreach.
Pappadeaux's	Staff meeting (DEO) and employee recognition for 26 DART staff. Part of agency-wide employee recognition program.
Saltgrass Steakhouse	Employee recognition for 36 body shop employees meeting team performance goals.
Sandora's Box	Business lunch with Nova BUS to discuss bus warranty work
Smiles Balloons	DART special events including: Cockrell Hill Passenger Transfer Location opening; Bernal/Singleton PTL opening; Garland Senior Citizens; Trinity Railway Express openings/customer events; Bus Route promotions, customer events; Garland NAACP, Martin Luther King, Jr. events; DART Safety camp; Game Train announcement event; FTA conference events.
Stephanie's Collection	Frames for DART photos and posters used when recruiting skilled mechanics and technicians.
Trophies Inc.	Plaques and awards given as employee incentives, station/facility opening commemoratives and special events.
Tuesday Morning	Decorations for opening of new employee wellness center
Wedding Frames	Agency employee performance awards (plaques, etc.)
Yellow Rose Fund	Project Management employee performance awards (coffee mugs)

Section 5:

Summary of Mass Transit Authority Audit Requirements

As Table 7 indicates, the Texas Transportation Code requires four of the eight Texas MTAs to undergo performance audits every four years. These MTAs must submit the results of their annual financial audits to the State Auditor’s Office and other public officials. The State Auditor’s Office is required to submit comments on the financial audits to the Legislative Audit Committee.

The remaining four MTAs are exempt from requirements to undergo performance audits and submit the results of their annual financial audits to the State Auditor’s Office.

Table 7

Summary of MTA Audit Requirements		
Applicable Texas Transportation Code Chapter	Financial Audits and Performance Report Submission Requirements	Exempt from State Auditor’s Review
451 Metropolitan Rapid Transit Authorities	Capital Metropolitan Transportation Authority (Capital Metro) Corpus Christi Regional Transit Authority (The B) Metropolitan Transit Authority of Harris County (Metro Houston)	VIA Metropolitan Transit (San Antonio)
452 Regional Transportation Authorities	Dallas Area Rapid Transit (DART)	Fort Worth Transit Authority
453 Municipal Transit Departments	None	Sun Metro (El Paso) Laredo Municipal Transit System

Source: Texas Department of Transportation website: www.dot.state.tx.us