



A Special Audit of
**Expenses Related to the Impeachment
Trial**

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State Auditor

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Members of the Legislative Audit Committee:

The State Auditor's Office (Office) determined that the cost to the State of preparing for and conducting the impeachment trial was \$5,110,038. The majority of those costs (86 percent) were for contracted professional services. This included costs for investigators, attorneys, and other related costs. Details of the costs are categorized by entity and by type in the Attachment.

Auditors performed certain audit procedures to determine and assess the accuracy of the amounts. This included reviewing supporting documentation and analyzing transactions and other information in the Uniform Statewide Accounting System (USAS). USAS is the State's system of record for accounting.

Sincerely,

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

Attachment

cc: The Honorable Greg Abbott, Governor
The Honorable Ken Paxton, Attorney General
The Texas Legislative Reference Library
The Texas Legislative Council

Summary of Objective and Scope

Lieutenant Governor Dan Patrick requested this audit pursuant to Texas Government Code, Section 321.0135.^a Representative Brian Harrison and Representative Steve Toth submitted similar requests.

The audit objective was to determine the total amount of financial expenditures, encumbrances, and future unpaid obligations by the Texas House of Representatives, the Texas Senate, and all other legislative entities receiving appropriations through Article X of the State General Appropriations Act, and the Office of the Attorney General, related to the impeachment trial.

The scope of this audit included costs related to the impeachment trial.

We conducted this performance audit in accordance with generally accepted government auditing standards. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

^a Section 321.0135 states that "a special audit is a financial audit of limited scope."



ATTACHMENT

Detailed Costs

This attachment presents the \$5,110,038 of costs associated with the impeachment trial, categorized by entity and by type. The costs are separated into five categories: contracted professional services, salaries and wages, Legislative per diem, travel, and supplies.

Costs by Entity

Figure 1 shows the breakdown of costs reported by entity.

Figure 1

Costs by Entity

State Agency	Total
Texas House of Representatives	\$4,436,498
<ul style="list-style-type: none"> Contracted Professional Services Salaries and Wages Legislative Per Diem Travel Supplies 	<ul style="list-style-type: none"> \$4,049,122 \$274,419 \$79,624 \$29,425 \$3,908
Texas Senate	\$435,087
<ul style="list-style-type: none"> Contracted Professional Services Legislative Per Diem Travel Supplies 	<ul style="list-style-type: none"> \$325,101 ^a \$70,720 \$31,852 \$7,414
Office of the Attorney General	\$229,871
<ul style="list-style-type: none"> Salaries and Wages Contracted Professional Services 	<ul style="list-style-type: none"> \$200,365 ^b \$29,506

State Agency	Total
Texas Legislative Reference Library	\$4,686
<ul style="list-style-type: none"> Salaries and Wages \$4,686^c 	
Texas Legislative Council	\$3,896
<ul style="list-style-type: none"> Supplies \$3,896 	
Total	\$5,110,038

^a This amount includes a future obligation for the trial journal production as estimated by the Texas Senate.
^b This amount includes salary and wage costs of \$180,894 as estimated by the Office of Attorney General.
^c This amount represents the salary and wage costs as estimated by the Texas Legislative Reference Library.

Sources: Costs as provided by the State Agencies.

Costs by Category

Contracted professional services were 86 percent of the total costs reported for the trial, which included costs for attorneys, investigators, and other related costs. Figure 2 shows the breakdown of costs for each category and the related costs for each entity.

Figure 2

Costs by Category

Category	Total
Contracted Professional Services	\$4,403,729
<ul style="list-style-type: none"> Texas House of Representatives \$4,049,122 Texas Senate \$325,101^a Office of the Attorney General \$29,506 	
Salaries and Wages ^b	\$479,470
<ul style="list-style-type: none"> Texas House of Representatives \$274,419 Office of the Attorney General \$200,365 Texas Legislative Reference Library \$4,686 	

Category		Total
Legislative Per Diem		\$150,344
•	Texas House of Representatives	\$79,624
•	Texas Senate	\$70,720
Travel		\$61,277
•	Texas Senate	\$31,852
•	Texas House of Representatives	\$29,425
Supplies		\$15,218
•	Texas Senate	\$7,414
•	Texas House of Representatives	\$3,908
•	Texas Legislative Council	\$3,896
Total		\$5,110,038

^a This amount includes a future obligation for the trial journal production as estimated by the Texas Senate.

^b This amount includes salary and wage costs of \$180,894 and \$4,686 as estimated by the Office of Attorney General and the Texas Legislative Reference Library, respectively.

Sources: Costs as provided by the State Agencies.



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