



An Audit Report on

Complaint, Inspection, and Enforcement Processes at the Commission on Jail Standards

- The Commission did not conduct all complaint investigations in accordance with policy.
- The Commission conducted comprehensive inspections on all 237 applicable jails as required.
- The Commission applied escalating enforcement actions to promote jails' compliance with minimum standards.

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

The Commission on Jail Standards (Commission) had processes and related controls to ensure that enforcement processes were conducted in accordance with applicable requirements. However, its complaint process, inspection process, and related data had weaknesses that could impact the Commission's ability to effectively fulfill its core functions of providing safe, secure, and suitable local jail facilities.

- [Background](#) | p. 3
- [Audit Objective](#) | p. 16

This audit was conducted in accordance with Texas Government Code, Sections 321.013 and 321.0132.

HIGH

COMPLAINTS

The Commission did not perform all complaint processes in accordance with its policy. Additionally, the data related to complaints was not accurate.

[Chapter 1 | p. 5](#)

MEDIUM

INSPECTIONS

While the Commission completed most inspections as required and followed applicable requirements, the Commission should complete all limited inspections and update its processes for evaluating and scheduling jail inspections.

[Chapter 2 | p. 10](#)

LOW

ENFORCEMENT

The Commission had processes to ensure that enforcement actions were conducted in accordance with applicable requirements.

[Chapter 3 | p. 14](#)

Summary of Management's Response

Auditors made recommendations to address the issues identified during this audit, provided at the end of certain chapters in this report. The Commission agreed with the recommendations.

Ratings Definitions

Auditors used professional judgment and rated the audit findings identified in this report. The issue ratings identified for each chapter were determined based on the degree of risk or effect of the findings in relation to the audit objective(s).

PRIORITY: Issues identified present risks or effects that if not addressed could ***critically affect*** the audited entity's ability to effectively administer the program(s)/function(s) audited. Immediate action is required to address the noted concern(s) and reduce risks to the audited entity.

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

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

LOW: The audit identified strengths that support the audited entity's ability to administer the program(s)/function(s) audited or the issues identified do not present significant risks ***or*** effects that would negatively affect the audited entity's ability to effectively administer the program(s)/function(s) audited.

For more on the methodology for issue ratings, see [Report Ratings](#) in Appendix 1.

Background Information

The Commission on Jail Standards (Commission) regulates all county jails and privately operated municipal jails in the state by setting minimum standards, which are detailed in Texas Administrative Code, Title 37, Part 9 (37 TAC 9), for jail construction and operations. As of December 2024, 242 jails were within the Commission's jurisdiction. Three of the Commission's primary functions are reviewing inmate complaints, conducting inspections, and levying enforcement actions against noncompliant jails.

Complaints

Complaints can be useful in helping the Commission identify jails that are out of compliance with minimum standards. The Commission receives complaints by mail or through its website from inmates or their families, jail staff, and the public. From October 2022 through December 2024, the Commission received 9,732 complaints.

The Commission investigates complaints that fall within its jurisdiction, as determined by its policy. Complaints determined to be outside of the Commission's jurisdiction are referred to the appropriate agency.

Inspections

The Commission is required by 37 TAC 9 to conduct comprehensive on-site inspections of jails every 24 months; it conducts other types of inspections either as needed or in accordance with its policies (see Figure 1 on the next page for inspection types). Five regional inspectors conduct unannounced visits to facilities and complete a checklist to determine compliance with minimum standards. During calendar years 2023 and 2024, the Commission performed 747 inspections.

Figure 1

Inspections Conducted in 2023 and 2024

Type of Inspection	Description	Number of Inspections
Comprehensive	Full on-site inspection of the facility and care of inmates	268
Limited	An additional, less-thorough inspection performed between comprehensive inspections by reviewing documentation submitted by the jail	221
On-site Limited	A limited inspection performed on-site at higher-priority jails	10
Re-inspection ^a	Performed to determine whether a jail has come back into compliance since its last inspection	141
Special	Inspection specific to circumstances such as inmate deaths and escapes	107
^a Includes comprehensive re-inspections, which are re-inspections that have a broader scope than reviewing the noncompliant areas.		

Source: The Commission.

The Commission developed its Priority Assessment Tool to help schedule the necessary inspections. The tool places a jail into one of four priority tiers. These tiers determine the type, number, and timing of inspections that a jail should receive in addition to the comprehensive inspection all jails undergo at least once every two years. For example, jails in the two highest tiers will be required to have at least one additional on-site limited inspection.

Enforcement

The Commission implements escalating corrective measures to encourage facilities to correct issues of noncompliance. Chapter 3 discusses the Commission’s various enforcement actions.



HIGH

Chapter 1 Complaints

The Commission on Jail Standards (Commission) had weaknesses in multiple aspects of its complaint processes. As a result, it did not process complaints in accordance with its policy or maintain accurate data. These weaknesses increase the risk that the Commission will not identify a jail in violation of minimum standards, which could affect the safety and well-being of inmates.

The Commission did not always follow its policy for investigating complaints.

The Commission did not consistently complete all required steps of the complaint process in accordance with its policy. The Commission's process included reviewing complaints to ensure that they fell under the Commission's jurisdiction, assigning an investigator and a severity level, investigating the complaint, updating complainants on the status of the investigation, and completing a review by the assistant director or approved designee for accuracy. Specifically, the Commission did not:

- Provide evidence that a severity level was assigned for 59 (95 percent) of 62 complaints tested. The severity level, which is assigned based on the nature of the complaint (see text box), determines the time frame within which the investigator must reach out to the jail.

Complaint Severity Level

The Commission assigns the following severity levels and time frames for complaints:

- Level 1: Life safety – requires immediate action.
- Level 2: Overcrowding, classification, and supervision – requires action within 5 days.
- Level 3: All other complaints – requires action within 10 days.

Source: Commission policy.

- Reach out to jails within the time frame required by the severity level¹ for 10 (19 percent) of 54 applicable investigated complaints tested. Additionally, 25 (46 percent) of those 54 investigations tested lacked documentation showing that the Commission reached out to the jail as required.
- Update complainants on the investigation progress. Although the Commission must provide updates to complainants 30 days after initiating an investigation and each quarter thereafter for as long as the investigation continues, none of the 43 applicable complaints tested had evidence of such updates.
- Have evidence of the required review and approval by the assistant director (or designee) for 16 (36 percent) of 44 applicable complaints tested.
- Send a notice of closure to the complainant within 10 days of completing the investigation for 13 (28 percent) of 46 applicable complaints tested.
- Investigate 8 (13 percent) of 60 complaints tested that were listed as open in its database. The Commission had no evidence that it had assigned the eight complaints to an investigator, assessed them for severity, or performed any investigation. Those complaints had been submitted from 172 to 902 days prior to testing.

The Commission asserted that after it began requiring jails to post about the complaints process in inmate living areas and publish details in inmate handbooks in March 2022, in accordance with House Bill 1545 (87th Legislature, Regular Session), the volume of complaints received increased beyond the Commission's capacity to review them all. The Commission further asserted that it increased staffing for reviewing complaints to better keep up with the volume.

¹ Auditors confirmed the appropriate severity level that should have been assigned and used that as the basis for testing whether the Commission reached out to the jail within the required time frame.

The complaint database contained inaccurate and miscategorized records.

Data Accuracy. The complaint database contained inaccurate information. For example, 27 (44 percent) of 62 complaints tested had at least one incorrect entry, such as name, received date, disposition date, or investigator. In addition, 15 (25 percent) of 60 open complaints tested had an incorrect status. Those complaints had been investigated and closed. An additional four complaints were incorrectly listed as open. While the database contained evidence that those four complaints had been investigated, the Commission did not maintain the supporting documentation in accordance with its records retention schedule. The Commission asserted that those discrepancies were caused by a flaw in its complaints database.

The Commission also miscategorized some complaints. Of 60 complaints marked as non-jurisdictional, 10 (17 percent) were within the Commission's jurisdiction. Of those 10 complaints:

- Six complaints could not be effectively investigated because the associated records had been marked confidential² by the complainant. The Commission categorized these complaints as non-jurisdictional to close them out. The Commission does not have an appropriate category for this circumstance.
- Four complaints had been incorrectly labeled as non-jurisdictional but showed evidence of investigation.

Data Security. The Commission also did not appropriately restrict complaint database access to current employees. Specifically, five former employees had active user rights in the complaints database. However, none of the five accessed the database after termination.

² Complainants who submitted complaints through the Commission's website were given the option to keep the information in the complaint confidential from the jail.

Recommendations

The Commission should improve its complaint administration by:

- Investigating complaints in accordance with its policy.
- Providing status updates and notices of closure to complainants according to established time frames.
- Strengthening its processes for entering, maintaining, and securing data.

Management's Response

The Texas Commission on Jail Standards (TCJS) agrees with the recommendations and will implement them accordingly.

While the agency's policy and procedure categorized complaints by priority and staff would triage and address those identified as Level 1, once the complaint was closed, they were moved from the Level 1 folder to the Closed Folder. This prevented proper tracking of Level 1 complaints, to include the length of time to close. TCJS will revise its policy and procedures to ensure that complaints initially identified as Level One or High Risk will retain that designation for record-keeping purposes after completion.

Staff are implementing a feature that is part of its secure file share system (BOX Relay) that will ensure all contact with jails occurs within the required timeframes and is properly recorded. This feature automatically tracks and records when a stage is completed and eliminates human error. This will also assist in the approval process. Upon final approval, a PDF closure letter will be added to the file, which will receive a timestamp through the tracking feature.

To enhance communication with complainants, a status update will be provided within 30 days of initiating an investigation. Complaints received through the postal system are being acknowledged with postcards as of May 27, 2025, while complaints received electronically are being acknowledged via email. Individuals that contact the

commission via telephone are requested to submit their complaint electronically, which will then be acknowledged via email.

Staff have been retrained to utilize the existing electronic checklists and update the internal portal promptly. Combined with the use of Box Relay, complaints will be tracked from receipt to resolution, and all records accurately maintained. Staff have been retrained and instructed to categorize complaints involving multiple issues accurately to prevent misclassification. TCJS is also exploring ways to enhance its database that will allow for sub-categories when categorizing complaints. Finally, TCJS will expand its checklist that is utilized for employee separation to ensure access to all TCJS systems is deactivated, and not just access to the domain.

Implementation date: August 1, 2025

MEDIUM

Chapter 2 Inspections

The Commission had processes to ensure that comprehensive inspections were conducted in accordance with applicable requirements. All 237 jails that were in continuous operation from January 2023 through December 2024 received at least one comprehensive inspection as required (see text box for more on this requirement). In addition, the Commission complied with requirements for all inspections tested. It reviewed the mental health aspects required by the minimum standards when applicable, provided a review by the assistant director (or designee), and applied enforcement actions in all instances in which issues of noncompliance were identified.

However, the Commission should complete all other required inspections and update its processes for evaluating and scheduling jail inspections.

Required Inspections

The Commission is required to perform at least 1 comprehensive and 1 limited inspection of each facility under Commission jurisdiction every 24 months.

Source: Texas Administrative Code, Title 37, Part 9, Chapter 297.

The Commission should improve some inspection processes.

Required Inspections and Time Frames. While the Commission performed all comprehensive inspections as required, it did not always ensure that all jails received a limited inspection as well. Specifically, five counties (Andrews, Bexar, Navarro, Tom Green, and Travis) did not receive a limited inspection as required between January 2023 and December 2024. In addition, the Commission did not complete all inspections within the time frames specified in its policies. Specifically, the timing of 58 (24 percent) of 237 jail inspections tested did not align with the Commission's policy for scheduling limited inspections.

The Commission asserted that the issues were due to changes in staffing or changes to the jails' priority tiers that affected scheduling (see text box for more on priority tiers). Implementing an effective scheduling process can help ensure that the Commission completes all required inspections to help identify all issues of noncompliance.

Independence. The Commission had a policy preventing staff from inspecting a facility that they had previously worked for. However, the Commission did not have a formal process for identifying and documenting all potential conflicts of interest that an inspector may have (e.g., family members, etc.). The Commission used an informal notification process, which could result in failing to identify new individuals or other factors at a facility that could affect an inspector's independence. No conflicts of interest were identified in the assigned inspectors' jail work histories for the 60 inspections tested.

Priority Tiers

The Commission divides jails into four tiers, from lowest to highest priority. As the assigned priority increases, the frequency and level of inspections performed increase.

Sources: Commission policies and procedures.

The Commission's scheduling tool sometimes provided inaccurate results, affecting the type and frequency of inspections scheduled.

The Commission determined the type and frequency of comprehensive and limited inspections³ needed monthly using its Priority Assessment Tool. The Commission updated key factors, such as the recency of the jail's last inspection, the size or population of the jail, and turnover of jail administrators and sheriffs, and used the resulting priority tier assignments to schedule inspections for each jail.

However, the Priority Assessment Tool did not always accurately calculate the scores that determined a jail's priority tier. For example, the compliance rate for jails was not being updated and factors related to escapes and deaths in custody were either not configured correctly or not updated consistently.

To assess the effects of these inaccurate calculations, auditors recalculated the Priority Assessment Tool results for December 2024 after updating the

³ The tool was not used to schedule other inspection types, such as special inspections or re-inspections, as those occurred on a follow-up or as-needed basis.

compliance rate using Commission data. At that time, the priority scores for 187 (77 percent) of 242 jails being evaluated were not accurate. Of the 187 jails, 66 (35 percent) would have been subject to different types and frequencies of inspections based on the updated priority score. Ten jails would have required more scrutiny than they received.

The Commission designated law enforcement agencies to investigate deaths as required.

Between January 2023 and December 2024, the Commission was notified of 287 deaths of inmates in custody. In all 60 instances tested, the Commission was notified by the jail within 24 hours as required, and the Commission designated a law enforcement agency other than the entity that operates the jail to investigate the death (see text box for more information).

For 30 of the 60 instances tested, the Commission received a report indicating that the death investigation was concluded. The Commission asserted that it followed up with law enforcement agencies at least quarterly regarding the remaining 30 pending death investigations. As of March 2025, three of those investigations had been pending for over two years. The Commission asserted that it has no authority to require local law enforcement agencies to complete these death investigations within any time frame.

Death Investigations

Jails are required to report inmate deaths to the Commission within 24 hours of the death. The Commission is then required to appoint a law enforcement agency other than the local law enforcement agency that operates the jail to investigate the death. The designated law enforcement agency must submit a report to the Commission upon conclusion of the investigation.

Source: Texas Administrative Code, Title 37, Part 9, Chapter 297.

Recommendations

The Commission should:

- Conduct all required inspections.
- Develop a formal process for identifying and documenting potential conflicts of interest.
- Update processes for evaluating and scheduling jail inspections timely.

Management's Response

The Texas Commission on Jail Standards (TCJS) agrees with the recommendations and will implement them accordingly.

The Commission acknowledges that five counties did not receive limited compliance reviews (inspections) as required between January 2023 and December 2024. This occurred during the transition from an annual inspection process to a risk-based model following the 2021 Sunset Review and amending of the agency's enabling statute. To prioritize higher-risk counties, TCJS adjusted inspection timeframes and implemented a combination of comprehensive and limited compliance review inspections. TCJS will review its administrative rules and inspection policy to determine the proper way to address the 24-month inspection cycle and conduct limited compliance reviews during that time frame.

While the Priority Assessment Tool and Priority Matrix guide our schedule, the policy permits adjustments based on other factors, with approval from the Executive or Assistant Director. In 2023, the tool was revised to improve weighting factors, such as custody death assessments. These refinements have been documented, and TCJS aims to minimize future updates in order to maintain consistency.

The Commission also acknowledges the absence of a formal conflict-of-interest process. Historically, TCJS relied on informal methods based on leadership's direct knowledge of employees' prior affiliations. To address this, all staff will complete a conflict-of-interest disclosure form by July 1, 2025, identifying any previous employment or relationships with Texas County Jails. This measure ensures transparency and accountability.

TCJS also recognizes that the Priority Tool did not consistently calculate scores accurately. To address this issue, Program Specialists will conduct monthly testing using a test county as a control to validate the tool's accuracy. These results will be documented and reviewed by the Assistant Director to ensure ongoing reliability. By implementing these measures, TCJS will improve its processes and uphold its commitment to effective oversight and accountability.

Implementation date: August 1, 2025

LOW

Chapter 3 Enforcement

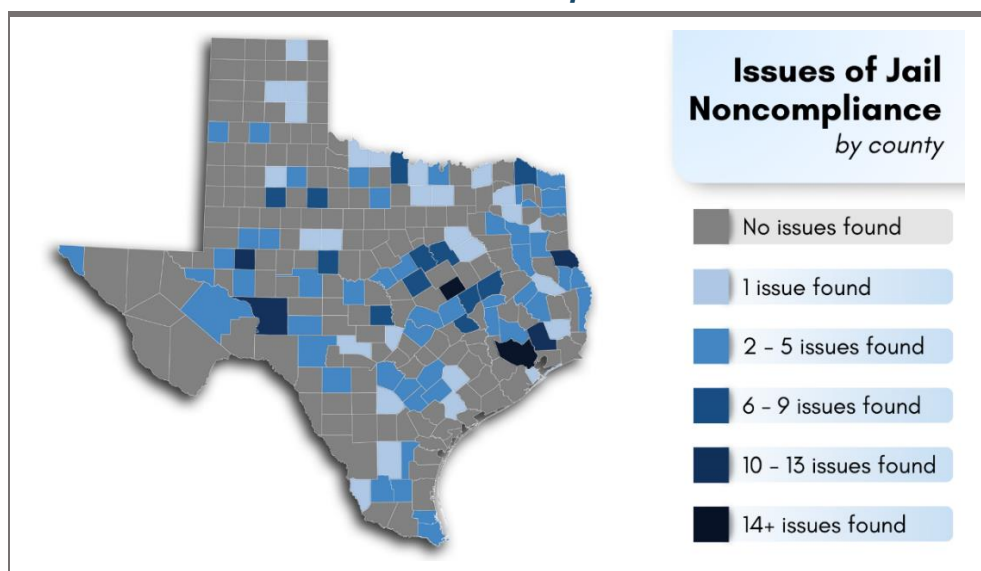
The Commission had processes to ensure that enforcement actions were conducted in accordance with applicable requirements.

The Commission followed its enforcement processes to address jails' noncompliance issues.

Notices of Noncompliance. Between January 2023 and December 2024, the Commission issued 149 notices of noncompliance to 105 jails. Figure 2 summarizes by county the 372 noncompliance issues identified in the notices.

Figure 2

Jail Noncompliance



Source: The Commission.

Technical Assistance. The Commission offered technical assistance—which included advice, assistance, and training—to help jails come back into compliance. In this process, the jail submitted an action plan and the Commission followed up. From January 2023 to December 2024, the Commission offered technical assistance to 103 jails that received notices of noncompliance. Of those jails, 98 were able to resolve their issues by the next inspection.

Re-inspections. Between January 2023 and December 2024, the Commission conducted 141 re-inspections, which the jails request once they have completed corrective actions. Of those, 31 (22 percent) were unannounced comprehensive re-inspections; therefore, the Commission fulfilled its statutory requirement to conduct at least 10 percent of re-inspections as unannounced comprehensive re-inspections.

Enhanced Enforcement. All 35 of the jails that received two or more notices of noncompliance in an 18-month span were appropriately subjected to enhanced enforcement. The enhanced enforcement protocol required a jail to undergo 2 comprehensive inspections in 12 months.

Remedial Orders. The Commission consistently issued remedial orders. Remedial orders outlined the prolonged deficiencies of a jail and required it to comply with minimum standards or risk population reduction or closure. Seven of these orders were issued from January 2023 to December 2024 for jails that were in prolonged noncompliance.

Referral. If a jail continues in noncompliance even after undergoing progressive enforcement actions such as enhanced enforcement and remedial orders, the Commission can refer the jail to the Office of the Attorney General for assistance in bringing the jail into compliance with minimum standards. The Commission referred one jail to the Office of the Attorney General for assistance between January 2023 and December 2024.



Appendix 1

Objective, Scope, and Methodology

Objective

The objective of this audit was to determine whether the Commission on Jail Standards (Commission) has processes and related controls to ensure that complaint, inspection, and enforcement processes are conducted in accordance with applicable requirements and that related data is complete, accurate, and secure.

Scope

The scope of this audit included:

- All inspection and enforcement actions completed from January 1, 2023, to December 31, 2024.
- All complaints received between October 3, 2022, and December 31, 2024.

The scope also included a review of significant internal control components related to the Commission's complaints, inspection, and enforcement processes.

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



- Thomas Andrew Mahoney, CFE, CGAP (Project Manager)

- Charlotte Carr, M.Ed. (Assistant Project Manager)
- Matthew Fox
- Josh Lee
- Theodore Ulmer, CFE
- Kiara White, CFE
- Josh Wright
- Sarah Puerto, CIA, CISA, CFE (Quality Control Reviewer)
- Jeannette Quiñonez Garcia, CPA (Audit Manager)

Methodology

We conducted this performance audit from January 2025 through June 2025 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective. In addition, during the audit, matters not required to be reported in accordance with *Government Auditing Standards* were communicated to Commission management for consideration.

Addressing the Audit Objective

During the audit, we performed the following:

- Interviewed Commission staff to gain an understanding of complaint, inspection, and enforcement processes.
- Identified the relevant criteria:
 - Texas Administrative Code, Title 37, Part 9.
 - Texas Government Code, Chapter 511.
 - Commission policies and procedures.
- Reviewed the Commission’s Priority Assessment Tool for accuracy.
- Analyzed jail inspection timing and frequency to determine whether inspections were conducted in accordance with applicable requirements and with Commission policy.
- Analyzed enforcement actions to determine whether the Commission enforced minimum standards in accordance with applicable requirements.
- Tested the following:
 - All complaints – randomly selected a non-statistical sample of 60 complaints and made a risk-based selection of 2 complaints from a population of 6,839 complaints to determine whether complaints were investigated in accordance with Commission policy. The two

risk-based complaints were chosen to ensure that the sample included at least one out-of-state complaint and one founded complaint.

- Open complaints – randomly selected a non-statistical sample of 60 open complaints from a population of 1,985 open complaints to determine whether open complaints were investigated in accordance with Commission policy. Certain sampled items were replaced because the Commission had disposed of the associated documentation in accordance with its record retention policy.
- Non-jurisdictional complaints – randomly selected a non-statistical sample of 60 non-jurisdictional complaints from a population of 2,891 non-jurisdictional complaints to determine whether complaints were in the Commission’s jurisdiction. Certain sampled items were replaced because the Commission had disposed of the associated documentation in accordance with its record retention policy.
- Inspections – randomly selected a non-statistical sample of 60 inspections from a population of 747 inspections to determine whether inspections were being conducted in accordance with applicable requirements and with Commission policy.
- Death investigations – randomly selected a non-statistical sample of 60 deaths reported to the Commission from a population of 287 reported deaths to determine whether deaths in custody were being overseen by the Commission in accordance with applicable requirements.

The complaints samples listed above were not representative of the populations. These sample designs were chosen to ensure that a cross section of complaints was evaluated. The results, as reported, do not identify which items were selected either randomly, based on risk factors, as replacements, or using professional judgment; therefore, it would not be appropriate to project the test results to the populations.

The samples of inspections and death investigations listed above are representative of the populations. This sample design was chosen so the sample could be evaluated in the context of the population. It would be appropriate to project those test results to the population, but the accuracy of the projection cannot be measured.

Data Reliability and Completeness

To determine data reliability and completeness, auditors (1) interviewed Commission personnel knowledgeable about the data, (2) observed the requested data extracts being pulled, (3) reviewed data queries and report parameters, (4) analyzed data for reasonableness and completeness, (5) reviewed user access for key network drives and databases, and (6) tested samples of complaints and inspections to ensure accuracy. Auditors determined that the inspection dataset was sufficiently reliable for the purposes of the audit.

Due to the issues discussed in Chapter 1, the complaint dataset was not reliable. However, this data was the most complete information available, and auditors used the data for the purposes of this audit.

Report Ratings

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

Appendix 2

Related State Auditor’s Office Reports

Figure 3

Report Number	Report Name	Release Date
19-037	<i>An Audit Report on Inspections and Enforcement at the Commission on Jail Standards</i>	June 2019



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

Commission on Jail Standards

Members of the Commission

Mr. Brandon Wood, Executive Director



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

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

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

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