



# Statewide Single Audit Report for the Year Ended August 31, 2025

- The State's basic financial statements for fiscal year 2025 were materially correct and presented in accordance with accounting principles generally accepted in the United States of America.
- The State's Schedule of Expenditures of Federal Awards for fiscal year 2025 was materially correct in relation to the State's basic financial statements.
- We also issued a report on internal control over financial reporting and on compliance and other matters as required by auditing standards.

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

In our audit opinion dated February 20, 2026, we concluded that the basic financial statements for the State of Texas presented fairly, in all material respects, the financial position and activities of the State for the fiscal year ended August 31, 2025. The Office of the Comptroller of Public Accounts (Comptroller's Office) prepared the basic financial statements and published our audit opinion as part of the Annual Comprehensive Financial Report (ACFR) for fiscal year 2025, which it intends to post on its website at <https://comptroller.texas.gov/transparency/reports/comprehensive-annual-financial/>.

The consolidated financial statements provide a comprehensive view of the State's financial activities during the fiscal year and an overall picture of the financial position of the State at the end of the fiscal year. Compiling the State's consolidated financial statements is a major undertaking; those financial statements combine financial information for more than 200 state agencies and higher education institutions.

• *Audit Objective* | p. 17

*This audit was conducted in accordance with Texas Government Code, Section 403.013(c), and Title 31, United States Code, Section 7502.*

## INDEPENDENT AUDITOR'S REPORT

Summary of Auditor's Results  
[Chapter 1 | p. 5](#)

Report on Internal Control  
[Chapter 1 | p. 6](#)

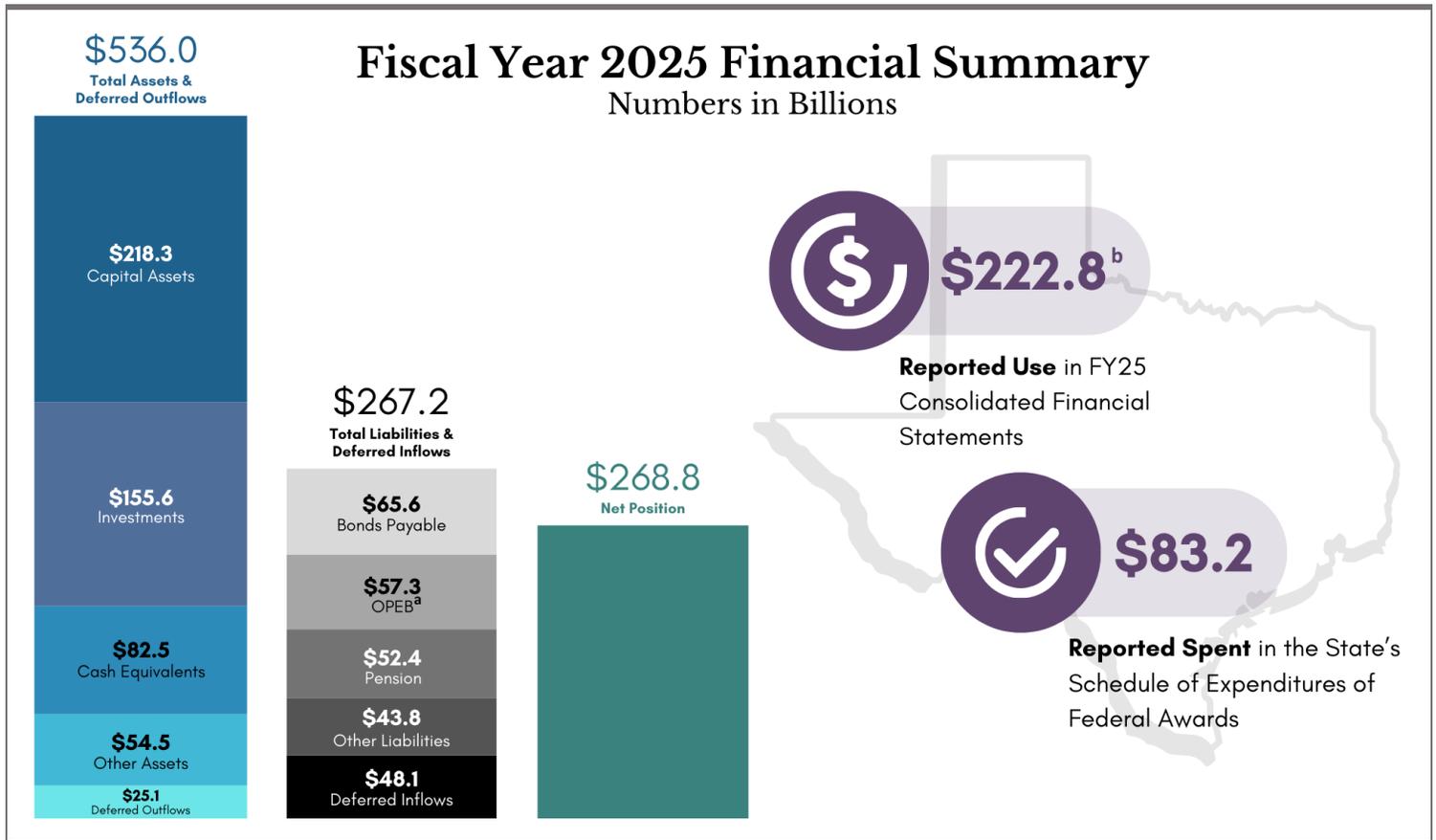
## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Summary Schedule of Prior Audit  
Findings  
[Chapter 2-A | p. 9](#)

Schedules of Expenditures of  
Federal Awards – Prior Findings  
[Chapter 2-B | p. 10](#)

Figure 1 summarizes the State’s key financial information for fiscal year 2025.

Figure 1



<sup>a</sup> OPEB is other postemployment benefits.

<sup>b</sup> The \$222.8 billion in annual expenditures exceeded the \$144.7 billion appropriated for fiscal year 2025 primarily because:

- Certain expenditures (such as higher education institutions’ expenditures of funds held outside the State Treasury) are included in the Annual Comprehensive Financial Report (ACFR) but are not included in the General Appropriations Act (GAA).
- The ACFR presents actual expenditures of federal funds, while the GAA presents estimated amounts for federal funds.
- Additional pension and OPEB-related expenditures are included in the ACFR but are not included in the GAA.

---

## Compliance with the Single Audit Act

---

The State Auditor’s Office conducts this audit so that the State can comply with federal legislation (the Single Audit Act Amendments of 1996); state statute (Texas Government Code, Section 403.013(c)); and grant requirements to obtain an opinion regarding the fair presentation of its basic financial statements and a report on internal controls related to those statements. The results of this audit may be used by bond-rating companies, the Legislature, and federal agencies that award grants.

---

## Fiduciary Funds

---

The State is the trustee or fiduciary for 10 pension and OPEB trust funds. The State is also responsible for other assets that can be used only for trust beneficiaries. All state fiduciary activities are reported in separate statements of fiduciary net position and changes in fiduciary net position. Those activities are reported separately from other financial activities because the State cannot use the assets to finance its operations. The State’s fiduciary responsibilities include ensuring that assets reported in those funds are used for their intended purposes. The financial activity and balances for those fiduciary activities are not included in the fiscal year 2025 totals presented in Figure 1.

---

## Auditor Responsibilities

---

Auditing the basic financial statements is not limited to verifying the numbers in those statements. Conducting this audit also requires the State Auditor’s Office to obtain a sufficient understanding of the agencies and higher education institutions and their operating environments—including obtaining an understanding of the internal controls over systems and processes that the agencies and higher education institutions use to record their financial activities—to assess the risk of material misstatement of the financial statements.

---

## Schedule of Expenditures of Federal Awards (SEFA)

---

**Current Year Findings.** The State Auditor’s Office also audited the State’s SEFA in relation to the ACFR for fiscal year 2025 and issued an unmodified opinion. The Comptroller’s Office prepares the SEFA by using self-reported SEFA data from all state agencies and higher education institutions that made federal expenditures during the fiscal year. The State Auditor’s Office and CliftonLarsonAllen LLP (CLA) audited the processes for preparing SEFA information at 11 agencies and higher education institutions; no findings related to the SEFA were identified for any of the agencies or higher education institution audited.

**Prior Year Findings.** As part of the audit work for SEFA, auditors performed follow-up work on five prior year findings at five agencies and higher education institutions and determined that recommendations for one of those findings was not yet fully implemented (see the Summary Schedule of Prior Year Audit Findings in [Chapter 2-A](#) of this report).

---

## Summary of Management Response

---

In [Chapter 2-B](#), auditors made recommendations to address the issues identified during this audit. The agency agreed with the recommendations in this report.



## Chapter 1 Summary of Auditor's Results

### Financial Statements

1. Type of auditor's report issued:	Unmodified
2. Internal control over financial reporting:	
a. <b>Material weakness</b> identified?	No
b. <b>Significant deficiencies</b> identified not considered to be material weaknesses?	No
c. <b>Noncompliance material to financial statements</b> noted?	No

### Federal Awards

There were no findings related to the State's Schedule of Expenditures of Federal Awards for fiscal year 2025. All other fiscal year 2025 federal award information was issued in a separate report (see [State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2025](#), by CLA).



**Report on Internal Control over Financial Reporting and on Compliance  
and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards***

**Independent Auditor's Report**

The Honorable Greg Abbott, Governor  
The Honorable Kelly Hancock, Acting Comptroller of Public Accounts  
The Honorable Dan Patrick, Lieutenant Governor  
The Honorable Dustin Burrows, Speaker of the House of Representatives  
and  
Members of the Legislature, State of Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Texas (State) as of and for the year ended August 31, 2025, and the related notes to the consolidated financial statements, which collectively comprise the State's basic financial statements, and have issued our report thereon dated February 20, 2026. Our report includes a reference to other auditors who audited the financial statements of the Department of Transportation, the Employees Retirement System of Texas, the Permanent School Fund Corporation, the Texas Treasury Safekeeping Trust Company, and the University of Texas System, as described in our report on the State's consolidated financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those other auditors.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the consolidated financial statements, we considered the State's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control. Accordingly, we do not express an opinion on the effectiveness of the State's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the State's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Auditors communicated certain issues that were not material or significant to the audit objectives in writing to the management of the audited entities.

**Other Work Performed by the State Auditor's Office**

We issued opinions on the following financial statements, which are consolidated into the basic financial statements of the State of Texas:

- [\*A Report on the Audit of the Teacher Retirement System of Texas's Fiscal Year 2025 Financial Statements\*](#) (State Auditor's Office Report No. 26-006, November 2025).
- [\*A Report on the Audit of the Fiscal Year 2025 Financial Statements of the Department of Housing and Community Affairs\*](#) (State Auditor's Office Report No. 26-010, December 2025).
- [\*A Report on the Audit of the Fiscal Year 2025 Financial Statements of the Texas Lottery\*](#) (State Auditor's Office Report No. 26-013, January 2026).

This report, insofar as it relates to the entities listed above, does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those other auditors.

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the State's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sincerely,

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

February 20, 2026



# Summary Schedule of Prior Audit Findings

## Chapter 2-A

### Summary Schedule of Prior Audit Findings

Federal regulations (Title 2, U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*) state that “the auditee is responsible for follow-up and corrective action on all audit findings.” As part of this responsibility, the auditees report the corrective actions they have taken for the findings reported in:

- [\*State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2023\*](#) (State Auditor’s Office Report No. 24-555, February 2024).
- [\*State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2024\*](#) (State Auditor’s Office Report No. 25-555, February 2025).

The Summary Schedule of Prior Audit Findings (for the year ended August 31, 2025) has been prepared to address these responsibilities.

## Chapter 2-B

# Schedules of Expenditures of Federal Awards – Prior Findings

The agencies and higher education institutions discussed below did not appropriately prepare or adequately review their **fiscal year 2024** Schedules of Expenditures of Federal Awards (SEFAs).

### Department of State Health Services

Reference No. 25-555-01

#### Type of finding: Significant Deficiency

On its fiscal year 2024 SEFA, the Department of State Health Services (DSHS):

- Understated expenditures by \$28,535,432 for 43 Assistance Listing Numbers. The understatement occurred because DSHS incorrectly included prior year accruals and excluded current year accruals. As a result, DSHS understated federal revenues by the same amount in Note 2.
- Understated expenditures by \$651,990,131 for 10 Assistance Listing Numbers by incorrectly reporting pass-through revenue amounts as direct expenditures. As a result, DSHS understated federal revenues by the same amount in Note 2.
- Overstated expenditures by \$960,589 for 3 Assistance Listing Numbers. The amount reported on the SEFA was not supported by DSHS's accounting system. As a result, DSHS overstated federal revenues by the same amount in Note 2, and understated the amount reported in Note 1 by \$10,832,778.

#### Schedule of Expenditures of Federal Awards

Each state entity that expends federal awards is required to prepare a Schedule of Expenditures of Federal Awards (SEFA) and submit it to the Office of the Comptroller of Public Accounts (Comptroller's Office). The expenditures are to be presented in the SEFA on the same accounting basis as each state entity's fund financial statements.

Federal awards include federal financial assistance and federal cost-reimbursement contracts that non-federal entities receive directly from federal awarding agencies or indirectly from pass-through entities (Title 2, U.S. Code of Federal Regulations (CFR), Section 200.1).

Federal financial assistance includes assistance that non-federal entities receive or administer in the form of grants, loans, loan guarantees, non-cash contributions or donations of property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance (Title 2, CFR, Section 200.1).

Source: *Reporting Requirements for the Annual Financial Reports of State Agencies and Universities*, Comptroller's Office.

---

## Implementation Status

---

Corrective action was implemented.

---

## Health and Human Services Commission

---

Reference No. 25-555-02

### Type of finding: Significant Deficiency

On its fiscal year 2024 SEFA, the Health and Human Services Commission (HHSC) incorrectly classified \$86,544,124 in relation to 3 Assistance Listing Numbers (ALN) as direct expenditures when that amount should have been reported as pass-through to non-state entity expenditures.

---

## Implementation Status

---

Corrective action was implemented.

---

## Lamar University

---

Reference No. 24-555-04

### Type of finding: Significant Deficiency

On its fiscal year 2023 SEFA, Lamar University (Lamar):

- Misstated expenditures in relation to 5 ALNs due to timing differences between Lamar's Student Financial Aid system and its accounting system. In addition, one of the five ALNs was understated due to the exclusion of administrative costs. Overall, expenditures related to these ALNs were overstated by \$1,369,132. As a result, federal revenue in Note 2 was overstated by \$199,245, and the New Loans Processed sections of Note 2 and Note 3a were overstated by \$1,169,887.

- Overstated expenditures and revenue related to the Nursing Faculty Loan Program (ALN 93.264) within the Certified SEFA by \$586,649 due to reporting the amount of federal funding received rather than the amount of new loans processed during fiscal year 2023. As a result, Note 2 was overstated by the same amount. In addition, the New Loans Processed section of Note 3a was understated by \$20,369, and the Current Year Admin Cost Recovered section was overstated by \$607,018.
- Overstated expenditures by \$285,981 for ALN 97.036, Federal Disaster Grants – Public Assistance (Presidentially Declared Disasters). The overstatement occurred because Lamar incorrectly included expenditures associated with project worksheets that FEMA approved in prior fiscal years. As a result, expenditures disclosed within Note 8 and federal revenue reported in Note 2 were overstated by the same amount. On its SEFA for Note 8, an agency should report only expenditures that were incurred in a prior fiscal year and associated with a project worksheet that FEMA approved in the current fiscal year.

---

### Implementation Status

---

Corrective action was implemented.

---

## Texas Department of Agriculture

---

Reference No. 24-555-03

### Type of finding: Significant Deficiency

On its fiscal year 2023 SEFA, the Texas Department of Agriculture (TDA):

- Incorrectly classified \$421,283,999 in relation to 5 ALNs as direct expenditures when they should have been reported as pass-through to non-state entity expenditures.
- Did not identify \$18,160,931 in expenditures related to 9 ALNs as COVID-19 related on the SEFA as required.

---

## Implementation Status

---

Corrective action was implemented.

---

## Texas Department of Criminal Justice

---

Reference No. 25-555-03

### Type of finding: Significant Deficiency

On its fiscal year 2024 SEFA, the Texas Department of Criminal Justice (TDCJ) overstated federal expenditures related to ALN 21.027 by \$1,796,926,853 by incorrectly including federal revenue received. As a result, TDCJ overstated federal revenue by the same amount in Note 2.

---

## Recommendation

---

TDCJ should strengthen its SEFA preparation and review process to help ensure that it prepares its SEFA correctly, including reporting only federal expenditure transactions within the SEFA.

---

## Implementation Status

---

Corrective action was not implemented.

---

## Management's Response

---

### Views of Responsible Officials 2025

The 2024-2025 General Appropriations Act, Article IX, Section 18.01, provided \$6,554,703,416.81 in ARPA appropriations to the Texas Department of Criminal Justice (TDCJ) for salaries, benefits, and other eligible agency expenditures. Due to the significant impact of this funding to our payroll, we

requested and received a cash advance to ensure the funds were available for payroll processing. Historically, the TDCJ is reimbursed federal funds based on expenditures.

When preparing the SEFA schedule, we validated the information being reported, however TDCJ reported the FY 2025 total amount received on SEFA instead of actual expenditures. The online reporting function requires expenditures and revenue to match, with any variances reported in the notes section. The revenue and expenditure totals that were entered matched, however the notes section was not updated to reflect the difference. This resulted in our agency underreporting expenditures.

The TDCJ agrees with the finding and has implemented corrective action.

### **Corrective Action Plan 2025**

The Texas Department of Criminal Justice has reviewed the process and implemented improvements to include additional management reviews for each relevant compliance requirement and to specify the documentation required to support the review. The TDCJ will identify all federal expenditures, fully read the instructions on SEFA reporting, and seek validation from CPA prior to final SEFA submission.

Implementation Date: January 30, 2026

Responsible Person: Accounting and Business Services Director

### **Views of Responsible Officials 2024**

The 2024-2025 General Appropriations Act, Article IX, Section 18.01, provided \$5,449,900,000 in ARPA appropriations to the Texas Department of Criminal Justice (TDCJ) for salaries, benefits, and other eligible agency expenditures. Due to the significant impact of this funding to our payroll, we requested and received a cash advance to ensure the funds were available for payroll processing. This was the first time the agency has received a cash advance related to federal funds. Historically, the TDCJ is reimbursed federal funds based on expenditures.

When preparing the SEFA schedule, we coordinated with the Governor's Office to validate the information being reported, however TDCJ reported the FY 2024 total amount received on SEFA instead of actual expenditures and an "accrual" for the remaining balance.

The TDCJ agrees with the finding and has implemented corrective action.

### Corrective Action Plan 2024

When the TDCJ receives grant funding in advance and expenditures have not yet occurred, an accrual will be submitted in SEFA at fiscal year-end for the estimated expenditures.

Implementation Date: January 30, 2025

Responsible Person: Accounting and Business Services Director

---

## The University of Texas at Austin

---

Reference No. 24-555-07

### Type of finding: Significant Deficiency

On its fiscal year 2023 SEFA, The University of Texas at Austin (UT Austin):

- Understated expenditures related to the Federal Work Study Program (ALN 84.033) by \$1,293,822 due to the incorrect exclusion of administrative costs and a calculation error. As a result, Federal Revenue in Note 2 was understated by the same amount.
- Incorrectly reported administrative costs of \$48,743 related to Perkins Loans Program (ALN 84.038) under New Loans Processed in Note 3a. As a result, Federal Revenue in Note 2 was understated by the same amount.
- Incorrectly reported Note 3a in relation to the Nursing Faculty Loan Program (ALN 93.264). UT Austin understated the beginning balance for ALN 93.264 by \$719,260 and incorrectly calculated the ending balance for fiscal year 2023. As a result, the fiscal year 2023 ending balance was understated by \$254,982.
- Overstated expenditures in Note 8 by \$4,539,543. The University incorrectly included expenditures from fiscal year 2023. On its SEFA for Note 8, an entity should report only expenditures that were incurred in a prior fiscal year and associated with a project worksheet that FEMA approved in the current fiscal year.

---

## Implementation Status

---

Corrective action was implemented.

---

## University of Houston

---

Reference No. 24-555-09

### Type of finding: Significant Deficiency

On its fiscal year 2023 SEFA, the University of Houston overstated expenditures by \$1,353,472 for ALN 97.036, Federal Disaster Grants – Public Assistance (Presidentially Declared Disasters). The overstatement occurred because the University of Houston incorrectly included expenditures associated with project worksheets that FEMA [Federal Emergency Management Agency] approved in prior fiscal years. As a result, federal revenue reported in Note 2 was overstated by the same amount, and expenditures disclosed in Note 8 were overstated by \$1,374,778.<sup>1</sup> On its SEFA for Note 8, an entity should report only expenditures that were incurred in a prior fiscal year and associated with a project worksheet that FEMA approved in the current fiscal year.

---

## Implementation Status

---

Corrective action was implemented.

---

<sup>1</sup> In relation to one project worksheet, the University of Houston reported fewer expenditures in the Certified SEFA than were disclosed in Note 8.



## Appendix I

### Objective, Scope, and Methodology

---

#### Objective

---

The audit objective was to determine whether the State’s basic financial statements present fairly, in all material respects, the consolidated balances and activities for the State of Texas for the fiscal year ended August 31, 2025.

The Statewide Single Audit is an annual audit for the State of Texas. It is conducted so that the State complies with (1) the Single Audit Act Amendments of 1996 and Title 2, U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and (2) state statute requiring that an audited Annual Comprehensive Financial Report be provided to the Governor (Texas Government Code, Section 403.013(c)).

---

#### Scope

---

The scope of the financial portion of the Statewide Single Audit included an audit of the State’s basic financial statements and a review of significant controls over financial reporting and compliance with applicable requirements.

The opinion on the basic financial statements, published in the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended August 31, 2025, was dated February 20, 2026.

The scope of the federal compliance portion of the Statewide Single Audit included an audit of the State's Schedule of Expenditures of Federal Awards (SEFA), a review of compliance for each major program, and a review of significant controls over federal compliance. The State Auditor's Office contracted with CliftonLarsonAllen LLP (CLA) to provide an opinion on compliance for each major program and internal control over compliance. The State Auditor's Office provided an opinion on the State's SEFA, in relation to its opinion on the ACFR. Information on the federal compliance portion of the Statewide Single Audit is included in a separate report entitled [State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2025](#), by CLA.

---

## Methodology

---

Audit fieldwork was conducted from August 2025 through February 2026. We conducted this audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that the State Auditor's Office and those performing the audit be independent, and 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. The State Auditor's Office implemented safeguards to maintain its independence to perform this audit. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

To avoid duplication of effort, the State Auditor's Office relied on CLA's testing of the internal controls over certain systems and processes as they related to the financial portion of the Statewide Single Audit.

Auditors assessed the reliability of the State's data by (1) performing electronic tests of required data elements, (2) reviewing existing information about data and the systems that produced the data, and (3) interviewing agency and higher education institution officials knowledgeable about data. Auditors determined that the data was sufficiently reliable for the purposes of the audit.

## Addressing the Audit Objective

During the audit, we performed the following:

- Identified the relevant criteria:
  - Texas statutes.
  - The Texas Administrative Code.
  - The Office of the Comptroller of Public Accounts' (Comptroller's Office) policies and procedures.
  - The Comptroller's Office's *Reporting Requirements for the Annual Financial Reports of State Agencies and Universities*.
  - Agency and higher education institution policies and procedures.
  - Title 2, U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.
  - Generally accepted accounting principles as established by existing authoritative literature including, but not limited to, literature published by the Governmental Accounting Standards Board and the Financial Accounting Standards Board.
- Reviewed agency and higher education institution policies and procedures.
- Reviewed agency and higher education institution accounting data, which consisted of accounting data from agency and higher education institution accounting systems and accounting data from the Uniform Statewide Accounting System.
- Reviewed agency and higher education institution fiscal year 2025 annual financial reports.
- Reviewed agency and higher education institution year-end accounting adjustments.
- Evaluated automated systems controls, including agency internal accounting systems and the Uniform Statewide Accounting System.
- Performed analytical tests of account balances.
- Evaluated agency and higher education institution transactions.

- Compared agency and higher education institution accounting practices with the Comptroller's Office's reporting requirements.
- Evaluated selected agency and higher education institution fiscal year 2025 SEFA submissions to the Comptroller's Office.
- As part of the audit procedures performed on the SEFA, auditors selected a risk-based sample of generic Assistance Listing Numbers to test whether the correct unique identifying number was reported.

---

## Project Information

---



The following members of the State Auditor's staff performed the audit of the Annual Comprehensive Financial Report:

- Erin Hubener Peloquin, CPA, CISA, CIDA, CRFAC (Project Manager)
- Elizabeth Gallegos, MAcc (Assistant Project Manager)
- Robert H. (Rob) Bollinger, CPA, CGMA, CFE
- Robert Parker Burg, MPA, CPA, CFE
- Daniel Carr, CFE
- Darius Daftarian
- Nicholas de Sanctis, CFE
- Vanessa Delgado
- Benjamin Fox, CPA, CISA
- Jennifer Grant, CFE
- Charles Guymon
- Garrett Hadden, CFE
- Rory Hardin, CFE
- Benjamin Hikida, MAcy, CFE
- Minh Nguyen
- Fabienne Robin, MBA, CFE
- Keith Rodriguez, MAcy
- Isaiah Sanchez Orozco
- Cynthia Saye, CFE
- Heather Stearns, CPA
- Michele Yonkeu, CFE
- Michelle Ann Duncan Feller, CPA, CIA (Quality Control Reviewer)
- Jeannette Quiñonez Garcia, CPA (Audit Manager)

The following members of the State Auditor’s staff performed the audit of the Schedule of Expenditures of Federal Awards:

- Alana Montoro (Project Manager)
- Matthew Page, CISA (Assistant Project Manager)
- Dana Musgrave, MBA, CFE (Quality Control Reviewer)
- Hillary Eckford, CIA, CFE (Audit Manager)

## Appendix 2

### Agencies and Higher Education Institutions Audited

Financial accounts were audited at the following agencies:

- Health and Human Services Commission.
- Office of the Comptroller of Public Accounts.
- Texas Education Agency.
- Texas General Land Office.
- Texas Water Development Board.
- Texas Workforce Commission.

Schedules of Expenditures of Federal Awards at the following agencies and higher education institutions were audited by either the State Auditor's Office or CliftonLarsonAllen LLP:

- Department of Family and Protective Services.
- Department of Housing and Community Affairs.
- Department of State Health Services (auditors performed only prior year finding follow up work).
- Health and Human Services Commission.
- Lamar University (auditors performed only prior year finding follow up work).
- Office of the Governor.
- Texas Commission on Environmental Quality.
- Texas Department of Agriculture.
- Texas Department of Criminal Justice (auditors performed only prior year finding follow up work).
- Texas Education Agency.

- Texas General Land Office.
- Texas Higher Education Coordinating Board.
- Texas Water Development Board.
- Texas Workforce Commission.
- The University of Texas at Austin (auditors performed only prior year finding follow up work).
- University of Houston (auditors performed only prior year finding follow up work).



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, Chancellors, Executive Directors, and Presidents of the Following Agencies and Higher Education Institutions**

Department of Family and Protective Services

Department of Housing and Community Affairs

Department of State Health Services

Health and Human Services Commission

Lamar University

Office of the Comptroller of Public Accounts

Office of the Governor

Texas Commission on Environmental Quality

Texas Department of Agriculture

Texas Department of Criminal Justice

Texas Education Agency

Texas General Land Office

Texas Higher Education Coordinating Board

Texas Water Development Board

Texas Workforce Commission

The University of Texas at Austin

University of Houston



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), 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>.