Legislative Requirement:

An Efficiency Audit of the Commission on State Emergency Communications

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

October 21, 2026

Members of the Legislative Audit Committee:

The State Auditor's Office contracted with Weaver to conduct an efficiency audit of the Commission on State Emergency Communications (Commission), as required by Texas Government Code, Section 327.002. Texas Government Code, Section 327.003, allows the State Auditor's Office to contract with an external auditor to conduct these audits.

Weaver identified two main areas with inefficiencies. These are:

- **Emergency Communications Advisory Committee.** The committee is no longer aligned with its original purpose established under Section 771.0511 of the Texas Health and Safety Code. It frequently considers matters outside the interoperability and interconnection of Emergency Services Protocol Networks. The resulting time expended by the Commissioner and Commission staff does not advance the statutory function the Committee was created to serve.
- **Storage of obsolete information technology equipment.** Obsolete equipment occupies certain areas of the Commission's designated workspace in part because the Commission did not place that equipment for transfer or disposal.

Auditors did not identify any duplication, overlap, or conflict with other state agencies or misalignment between Commission rules in the Texas Administrative Code and its statutory authority and mission.

The Commission provided an implementation plan, which is presented starting on page 7 of the attached report. Overall, the Commission agreed to implement Weaver's recommendations.

Sincerely,

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

cc: The Honorable Greg Abbott, Governor
Members of the Commission on State Emergency Communications
Ms. Kate Blifford, Executive Director

For more information about this audit, contact Assistant State Auditor Becky Beachy or State Auditor Lisa Collier at 512-936-9500.

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TEXAS GOVERNMENT CODE EFFICIENCY AUDIT

An Efficiency Audit of the Commission on State Emergency Communications

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This report was prepared under contract with the Texas State Auditor's Office

CSEC Efficiency Audit | October 2026

Executive Summary

- **Background | p. 5**
- **Audit Objective | p. 10**

To address the requirements in Texas Government Code, Section 327, under the authority of the Texas State Auditor's Office, Weaver reviewed the Texas Commission on Emergency Communications (Commission or CSEC) use of state resources in the following areas: financial resources, personal and real property assets, technology, and staffing. This audit was conducted in accordance with Texas Government Code, Section 327.

The Commission has Opportunities for Efficiency, which are related to addressing a CSEC committee that is no longer aligned to its statutory purpose and obsolete IT equipment. Additionally, one management insight was identified related to recurring state costs due to ongoing 9-1-1 legacy costs.

The audit did not identify duplication, overlap, or conflict between CSEC's activities and those of other state agencies.

Summary of Results:

The results are classified and presented as one of two categories:

- Opportunities for Efficiency present efficiency opportunities that reside within the CSEC operating environment and that CSEC has the standing and authority to act upon.
- Management Insights present opportunities where the underlying condition is materially driven by actors, statutes, or timelines outside CSEC's direct control, or where the opportunity is to further mature a program CSEC already actively manages.

Results at a Glance

Opportunities for Efficiency

2

1. ECAC[1] statutory alignment. Mandate no longer fits Texas's ESInet model.
2. Obsolete IT equipment in workspace. Non-productive assets awaiting TFC[2] disposition.

Management Insights

1

1. Legacy 9-1-1 recurring state cost. Parallel legacy funding driven by carriers and FCC[3] timelines.

Figure 1. Results at a glance, presented as Opportunities for Efficiency and Management Insights. Emergency Communications Advisory Committee (ECAC) [1] Texas Facilities Commission (TFC)[2] Federal Communications Commission (FCC)[3].

Opportunities for Efficiency:

The Emergency Communications Commission has opportunities to improve efficiency by:

1. Aligning the Emergency Communications Advisory Committee (ECAC) to its statutory purpose.
2. Accelerating Texas Facilities Commission (TFC) disposition of obsolete IT equipment staged in CSEC office workspace.

1. ECAC STATUTORY ALIGNMENT

The Advisory Committee has, at times, frequently considered matters outside its ESInet contribution purpose under Section 771.0511. The resulting Commission staff and Commissioner time does not advance the statutory function the Committee was created to serve.

2. OBSOLETE IT EQUIPMENT DISPOSITION

Obsolete equipment occupies designated workspace because CSEC has not yet identified items for transfer or disposal with TFC, and TFC surplus processing times drive an accumulation the Commission cannot resolve on its own.

Management Insights:

Weaver identified one Management Insight:

1. Recurring state expenditure to maintain legacy 9-1-1 in parallel with Next Generation (NG) 9-1-1, a condition driven by factors outside CSEC's direct control.

1. LEGACY 9-1-1 RECURRING STATE COST

Provide the Legislature with visibility into the recurring state cost profile during the NG9-1-1 transition, recognizing federal preemption limits state remedies.

Summary of Management's Implementation Plan:

Auditors made recommendations to address the inefficiencies identified during this audit (see Page 6). Management agreed with the recommendations and provided information on the planned implementation of the corrective action (see the Board Management's Implementation Plan starting on Page 7)

Background

Commission on State Emergency Communications

The Commission on State Emergency Communications (CSEC or the Commission) is the state agency responsible for administering statewide 9-1-1 service and the Texas Poison Control Network. CSEC is a small state agency, governed by three commissioners appointed by the Governor and statutorily authorized at approximately 26 full time equivalents, that administers a program footprint spanning 19 Regional Planning Commissions that operate the state 9-1-1 program on behalf of areas not served by independent Emergency Communication Districts, the statewide Next Generation (NG) 9-1-1 migration under the Commission's NG9-1-1 Roadmap, and six regional poison control centers operated by hospitals and academic medical institutions across Texas.

The Commission's programs are funded primarily through the 9-1-1 emergency service fees, the equalization surcharge, and legislative appropriations.

Commission on State Emergency Communications at a Glance

Statewide 9-1-1 Service

Delivered through 19 Regional Planning Commissions to areas not served by independent ECDs.

Next Generation 9-1-1 Migration

Statewide transition coordinated under CSEC's NG9-1-1 Master Plan and regional ESInets.

Texas Poison Control Network

Six regional poison control centers operated by academic medical institutions across Texas.

Quick Facts

Funding:

- 9-1-1 emergency service fee
- Equalization surcharge
- Legislative appropriations

Structure:

- 3 Governor-appointed Commissioners
- 26 Full time equivalents authorized
- 3 Principal program areas administered

Detailed Audit Results

The detailed results are organized first as Opportunities for Efficiency and then as Management Insights as applicable, and within each category they are presented in numerical order. The **Appendix** describes the resource and operational areas evaluated during the audit and the procedures we performed within each area.

Opportunities for Efficiency:

OPPORTUNITY 1

Alignment of the Emergency Communications Advisory Committee to its Statutory Purpose

The Emergency Communications Advisory Committee (ECAC) established under Section 771.0511 of the Texas Health and Safety Code and implemented through 1 Texas Administrative Code 252.8 restricts ECAC's advisory role to (1) matters regarding the interoperability and interconnection of Emergency Services Protocol Networks (ESInets)[1] as reflected in the Commission's Next Generation 9-1-1 Roadmap and (2) 9-1-1 entity collaboration on issues regarding ESInets.

Texas ultimately did not implement the single statewide ESInet model contemplated when ECAC was created. Instead, the state pursued a decentralized, multi-regional ESInet model. As a result, ECAC is no longer aligned to the original purpose it was intended to serve. Documented Committee notes within the ECAC Annual Reports and Staffing Reports from FY22 to FY26 show that Committee activity has frequently moved beyond the ESInet coordination purpose established in statute and rule.

ECAC is scheduled to meet monthly and requires ongoing Commission staff time to prepare briefing materials, coordinate membership and scheduling, and support Commissioner participation. Because the original statutory purpose did not come to fruition, continued operation of ECAC now requires recurring staff and Commissioner time for a committee whose original advisory function is no longer needed in Texas' current ESInet operating model.

[1] ESInet is a highly secure, modern 911 network that uses internet technology to route voice, texts, and multimedia to emergency dispatchers.

Recommendation

The Commission should align the ECAC meetings to the purpose established in statute which is to coordinate the development, implementation, and management of an interconnected, state-level emergency services Internet Protocol network.

Management Implementation Plan

The Commission agrees with this recommendation. While input on broader 9-1-1 matters from outside entities serving on ECAC's membership can be beneficial, the Commission recognizes the ECAC's narrow purpose is delineated in Health and Safety code Section 711.0511. The Commission also acknowledges that Texas Administrative Code 252.8 appears to go outside of those statutory bounds. This matter will be brought to the attention of the Commission's appointed members for consideration. In the meantime, the Commission's Executive Director, as ECAC's current presiding officer in charge of establishing each meeting's agenda, will ensure that the scope of items considered at future ECAC meetings is limited to matters permitted under state statute.

Concurrently, the Commission will ensure that outside entities continue to have meaningful opportunities to be heard on other 9-1-1 matters. This will be accomplished via informal working groups formed by the Commission, public comment opportunities during the Commission's open meetings, and the Commission's general information email address advertised on its website.

Responsible Party: Executive Director

Implementation Date: November 1, 2026

OPPORTUNITY 2

Obsolete IT Equipment Not Placed for Transfer or Disposal

During the review period, we observed unused information technology equipment staged in CSEC workspace pending disposition. Transfer or disposal of equipment identified as obsolete or no longer in production is processed through the Texas Facilities Commission (TFC) surplus and removal workflow. CSEC uses certain areas that were designed as workspace for short-term staging of items in transit through the TFC surplus workflow and for hardware moving between the CSEC office and the six regional poison control centers.

We additionally observed that approximately 55 percent of the 159 assets included on CSEC's the State Property Accounting (SPA) Active Property Listing, were classified as not in production or unidentifiable. This represents obsolete IT equipment that had not yet been placed for transfer or disposal as in accordance with the state property management requirements.

During our review, CSEC began the process of the removal of obsolete IT inventory; however, the process was not completed for all identified assets needing removal.

Total suite square footage remains sufficient for CSEC's current and projected workforce. Accelerating disposition of unused assets would increase CSEC's ability to efficiently use its allocated office space to its designed use and reduce the recurring staging burden on CSEC.

Recommendation

The Commission should continue to dispose of or transfer surplus property in accordance with state property management requirements to prevent unnecessary accumulation of assets.

Management Implementation Plan

The Commission agrees with this recommendation. Disposal of certain information technology items became delinquent while the Commission focused its efforts on mission-critical information technology projects.

Since the audit was conducted, the Commission has disposed of 90% of surplus property, thus significantly reducing the impact to allocated office space. The commission anticipates the remaining surplus property will be disposed of in accordance with applicable requirements by the end of January 2027. The agency will adopt policies and procedures to ensure timely disposal of surplus property.

Responsible Party: Executive Director

Implementation Date: January 31, 2027

Management Insights:

INSIGHT 1

The Recurring State Cost of Legacy 9-1-1 During the NG9-1-1 Transition

During the review period, the Commission remained in a transitional posture between legacy 9-1-1 systems and Next Generation 9-1-1. Next Generation 9-1-1 capabilities were operationally in place, yet the Commission continued to fund and maintain the underlying legacy 9-1-1 infrastructure. Using the Legacy Budget v. Actual FY22-26 workbook confirmed by the Commission as the authoritative source, legacy 9-1-1 actual expenditures for fiscal year 2025 totaled $1,577,646.87 against an approved fiscal year 2025 program budget of $1,950,972, or approximately 80 percent of the approved budget. Fiscal year 2026 actual expenditures through the second quarter reflect approximately 46 percent of the approved fiscal year 2026 annual budget, indicating a continuing downward trend in legacy 9-1-1 spend as regional networks migrate to Next Generation 9-1-1. All 19 Regional Planning Commissions have reached the intermediate stage of Next Generation 9-1-1 implementation, and 100 percent of Texas Public Safety Answering Points now offer Text-to-911. The Commission separately identified that every 9-1-1 service outage reported during the prior fiscal year was attributed to legacy 9-1-1.

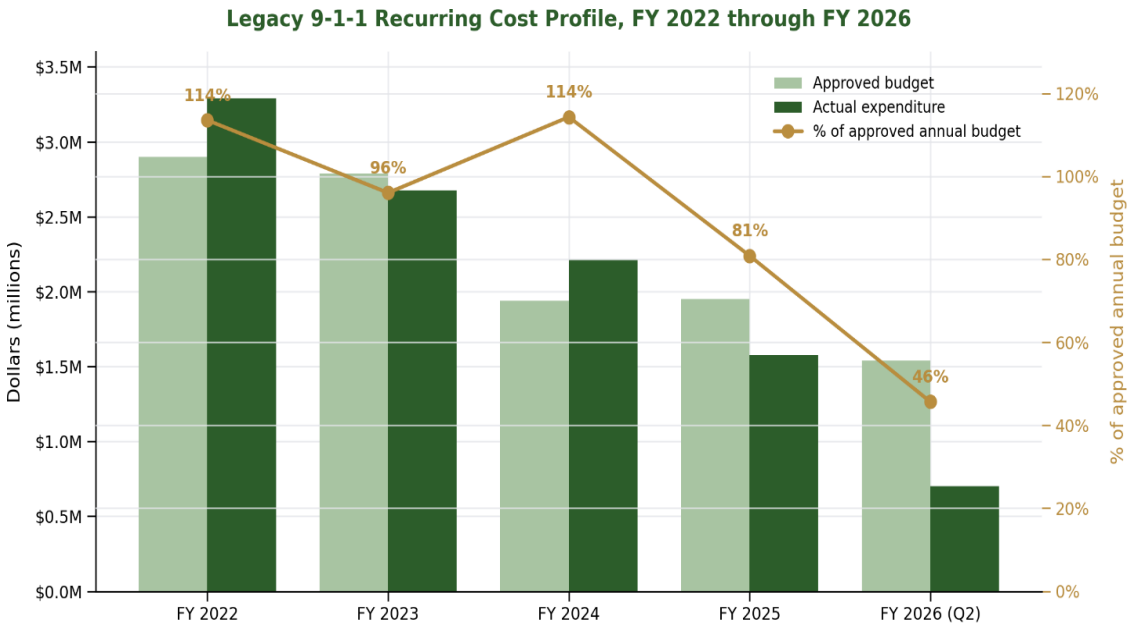

Figure 2. Legacy 9-1-1 recurring cost profile. FY 2025 actual expenditures represented approximately 80 percent of the approved annual budget. FY 2026 actuals through the second quarter reflect a continuing downward trend at approximately 46 percent of the approved annual budget. Source: CSEC Legacy Budget v. Actual FY22-26 workbook.

Completion of the Next Generation 9-1-1 transition is not within the Commission's direct control. The root cause here lies with originating telephone carriers and FCC transition timelines rather than CSEC, and the identified opportunity does not depend on a change to CSEC's current transition-management activity; it depends on external levers available to the Legislature, the Public Utility Commission, and the FCC. State-level changes by the Texas legislature or the Public Utility Commission would also be limited in their ability to effect change on this front due to federal preemption under the U.S. Constitution's Supremacy Clause.

In the interim, the Commission has continued to maintain legacy 9-1-1 to preserve statewide 9-1-1 service continuity, a management action that supports public safety rather than an inefficiency attributable to the Commission. This result is classified as a management insight so that legislative decision makers have visibility into the recurring state cost of the transition and the current downward trend, not to attribute inefficiency to CSEC's operations or CSEC's use of state resources.

APPENDIX

Objective, Scope, and Methodology

Objective

The objective of this efficiency audit was to determine whether the Commission on State Emergency Communications is administering selected state resources in an efficient manner according to best practices and applicable requirements.

Scope

The scope of this audit covered the Commission's Fiscal Year 2022 through Fiscal Year 2026 administration of statewide 9-1-1 service, the statewide transition to Next Generation 9-1-1, and the Texas Poison Control Network, as well as the Commission's use of state resources for governance, workforce, workspace, personal property, information technology, and reporting relationships during that period. Internal control was not significant to the audit objective.

Methodology

We conducted this performance audit from February 2026 through August 2026 in accordance with generally accepted government auditing standards. These 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. The phased approach through which Weaver planned and performed this audit, Planning, Fieldwork, Validation, and Reporting, is illustrated above.

Addressing the Audit Objective

To gather information necessary to perform the audit procedures, we:

- Interviewed and conducted walkthroughs with Commission leadership, program managers, and process owners to gain an understanding of the Commission's functions, activities, and processes.
- Identified the relevant criteria:
  - Texas Health and Safety Code Chapter 771
  - Texas Administrative Code Chapters 251 through 255
  - 47 U.S.C. Section 615a-1
  - Texas Government Code Chapter 327
  - Commission's Strategic Plan for Statewide 9-1-1 Service, Next Generation 9-1-1 Roadmap, biennial operating plan, and Legislative Appropriations Request materials.

- Conducted an on-site inspection of the Commission's workspace at Suite 11.100 of the George H. W. Bush State Office Building using a structured checklist prepared from the State Property Accounting Active Property Listing and suite floor plan.

Procedures Performed by Resource Area

To address the resource areas prescribed by Texas Government Code, Section 327, Weaver performed the work described below within each area.

Strategic Planning

We evaluated the Commission's Strategic Plan for Statewide 9-1-1 Service, the Next Generation 9-1-1 Roadmap, and the Commission's mission, goals, and performance measures; and reviewed whether the Commission's strategic framework aligned with its statutory responsibilities under Texas Health and Safety Code Chapter 771. We also compared the Board's mission and responsibilities with those of other related state agencies

Financial Resources

We evaluated the Commission's administration of the 9-1-1 emergency service fee, the equalization surcharge, and legislative appropriations supporting the Texas Poison Control Network; and reviewed budget records, program financial data, and the Commission's Legacy 9-1-1 Budget versus Actual workbook.

Operations

We evaluated the Commission's oversight of the 19 Regional Planning Commissions and its Proposition 8 and Senate Bill 8 reporting posture; its implementation of the Next Generation 9-1-1 Roadmap and continued support of legacy 9-1-1; its administration of the Texas Poison Control Network; and the activity of the Emergency Communications Advisory Committee.

Personal and Real Property

We conducted an on-site inspection of the Commission's workspace at Suite 11.100 of the George H. W. Bush State Office Building and reviewed the Commission's State Property Accounting Active Property Listing, including obsolete information technology equipment awaiting disposition through the Texas Facilities Commission surplus workflow.

Technology

We evaluated the Commission's Managed Service ITMS vendor arrangement, Texas Cybersecurity Framework Assessment, IT risk register, TCF Assessment Improvement Tracker, and strategic security roadmap.

Staffing

We evaluated the Commission's use of workforce resources against its statutorily authorized level of approximately 26 full-time equivalents and reviewed the Commission's organizational chart, position descriptions, and staffing data.

Data Reliability

The reliability of the data used to support each Chapter 327 result was assessed. The data was determined to be sufficiently reliable for the Chapter 327 objective. The following data sources were relied upon, and each was reconciled or reviewed as appropriate:

- The Commission's Legacy 9-1-1 Budget versus Actual FY22–26 workbook, against program budget figures maintained as the Commission's authoritative legacy 9-1-1 record.
- Texas Poison Control Network call volume, allocation, and Average Cost per Call data for fiscal years 2023 through 2026, across the network aggregation and each of the six regional centers. Fiscal year 2022 was excluded due to incomplete center level data.
- Proposition 8 and Senate Bill 8 reporting datasets, at the entity level against the CSEC Strategic Plan for Statewide 9-1-1 Service (FY 2025 to FY 2029) population summary and the statewide list of Emergency Communication Districts.
- The 2026 State Property Accounting Active Property Listing dated February 9, 2026, against on-site observation conducted on May 21, 2026.
- The Emergency Communications Advisory Committee meeting materials and agendas for FY 2023 through FY 2026, to identify Committee activity relative to the statutory scope established under Texas Health and Safety Code Section 771.0511 and 1 Texas Administrative Code Section 252.8.
- The DIR Texas Cybersecurity Framework Assessment dated October 10, 2024, along with the accompanying strategic security roadmap, the TCF Assessment Improvement Tracker, and the IT Risk Register, to evaluate the Commission's IT risk management program.