

An Audit Report on

# Groundwater Conservation Districts - Phase Three

July 2002

Report No. 02-0 61



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# Groundwater Conservation Districts - Phase Three

## Overall Conclusion

One of the nine groundwater conservation districts (districts) we audited—Permian Basin Underground Water Conservation District (page 1)—did not achieve a majority of the objectives in its groundwater management plan. Therefore, we assessed this district as not operational. The State has no assurance that this district is adequately conserving, preserving, and protecting the groundwater it administers.

The remaining eight districts we audited have achieved a majority of the objectives in their groundwater management plans. Therefore, we assessed these districts as operational. These districts are implementing their plans to adequately conserve, preserve, and protect the groundwater they administer. These eight districts are:

- Anderson County Underground Water Conservation District (page 2)
- Glasscock Groundwater Conservation District (page 2)
- Jeff Davis County Underground Water Conservation District (page 3)
- Plateau Underground Water Conservation and Supply District (page 4)
- Sandy Land Underground Water Conservation District (page 5)
- Santa Rita Underground Water Conservation District (page 5)
- Sutton County Underground Water Conservation District (page 6)
- Wintergarden Groundwater Conservation District (page 7)

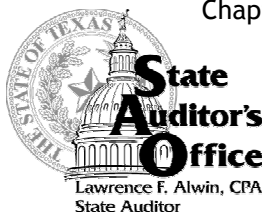
We assessed a district as operational if it had achieved a majority of the objectives in its groundwater management plan. We issued management letters providing detailed audit results to each of the districts we audited. The districts generally agreed with the observations we made in these management letters.

This is the fourth groundwater conservation district audit we have conducted. Including the districts we audited in this project, we have audited 32 districts, 23 of which were operational. The 32 districts we have audited represent 63 percent of the 51 confirmed districts operating under management plans certified by the Water Development Board. See the map in Chapter 3 (page **Error! Bookmark not defined.**) for more detail on each district.

### Background Information

- Texas Water Code, Chapter 36, requires districts to develop groundwater management plans. These plans show the steps the districts will take to protect and manage groundwater. A district's groundwater management plan must contain certain goals defined in the Texas Water Code (if those goals are applicable to the district). Each goal can have one or more supporting objectives.
- Districts must submit their groundwater management plans to the Water Development Board for certification.
- No earlier than one year after the certification of a district's groundwater management plan, the State Auditor's Office audits the district's operational status. A district is operational if it has achieved a majority of the objectives in its groundwater management plan.
- The Natural Resource Conservation Commission enforces districts' compliance with their groundwater management plans.

For more information on the state agency roles in the groundwater management plan process, see Chapter 2, page 8.



# Detailed Results

Chapter 1

## One of the Nine Groundwater Conservation Districts Audited Is Not Operational

As we have found in prior groundwater conservation district (district) audits, the majority of the districts we audited are operational.

Chapter 1.1

### Permian Basin Underground Water Conservation District Is Not Operational

Permian Basin Underground Water Conservation District (District) did not fully achieve any of the five objectives in its groundwater management plan. Therefore, we assessed the District as not operational. The District Manager position in this district has been vacant for five years.

The District partially achieved three objectives and did not achieve the remaining two objectives. The District did not achieve its objective to inspect all reported sites of open or uncovered wells. Open or uncovered wells increase the potential for groundwater contamination and waste. The District also did not achieve its objective to annually inspect 80 percent or more of the known saltwater disposal wells located within its boundaries for indications of pollution potential. Table 1 provides a summary of the District's objectives and goals.

The District's management responded to our audit results by stating that it generally agreed with our observations. Management stated that it will perform site inspections and improve its documentation procedures.

Table 1  
Permian Basin Underground Water Conservation District is not operational.

Permian Basin Underground Water Conservation District Achievement of Groundwater Management Plan Objectives				
Goal (as it appears in the District's groundwater management plan)	Number of Objectives Achieved			Total
	Fully	Partially	Not Achieved	
Goal I - Implement management strategies that will protect and enhance the quantity of useable quality groundwater by encouraging the most efficient use.	0	2	0	2
Goal II - Implement management strategies that will protect and enhance the quantity of useable quality groundwater by controlling and preventing waste.	0	1	1	2
Goal III <sup>a</sup> - Saltwater disposal well monitoring.	0	0	1	1
<b>Total Objectives</b>	<b>0</b>	<b>3</b>	<b>2</b>	<b>5</b>

<sup>a</sup> The District's groundwater management plan identifies saltwater disposal well monitoring as Goal I. We have renumbered this goal in our report to minimize confusion.

Source: State Auditor's Office analysis of achievement of groundwater management plan objectives.

Chapter 1.2

## Anderson County Underground Water Conservation District Is Operational

Anderson County Underground Water Conservation District (District) achieved four of the seven objectives in its groundwater management plan. It partially achieved two objectives. Therefore, we assessed the District as operational. The District did not achieve its objective to permit all new water wells, which increases the potential for groundwater pollution. Table 2 provides a summary of the District’s objectives and goals.

The District’s management responded to our audit results by stating that it agreed with our observations.

Table 2  
Anderson County Underground Water Conservation District is operational.

Anderson County Underground Water Conservation District Achievement of Groundwater Management Plan Objectives				
Goal (as it appears in the District’s groundwater management plan)	Number of Objectives Achieved			Total
	Fully	Partially	Not Achieved	
Goal I - Providing the most efficient use of groundwater.	1	1	0	2
Goal II - Controlling and preventing the waste of groundwater.	0	1	0	1
Goal III - Controlling and preventing subsidence. (The District determined this goal was not applicable.)	0	0	0	0
Goal IV- Addressing conjunctive surface water management issues.	2	0	0	2
Goal V - Addressing natural resources issues that impact the use and availability of groundwater and which are impacted by the use of groundwater.	1	0	1	2
<b>Total Objectives</b>	<b>4</b>	<b>2</b>	<b>1</b>	<b>7</b>

Source: State Auditor’s Office analysis of achievement of groundwater management plan objectives.

Chapter 1.3

## Glasscock Groundwater Conservation District Is Operational

Glasscock Groundwater Conservation District (District) achieved all 3 of the objectives in its groundwater management plan and all 14 of the objectives in its district action plan. (This district developed both a groundwater management plan and an action plan.) Therefore, we assessed the District as operational. Table 3 provides a summary of the District’s objectives and goals.

The District’s management responded to our audit results by stating that it agreed with our observations.

Table 3  
Glasscock Groundwater Conservation District is operational.

<b>Glasscock Groundwater Conservation District Achievement of Groundwater Management Plan and District Action Plan Objectives<sup>a</sup></b>				
Goal (as it appears in the District's groundwater management plan or district action plan)	Number of Objectives Achieved			
	Fully	Partially	Not Achieved	Total
<b>Management Plan Goals</b>				
Goal I - Control and prevent the waste of groundwater.	1	0	0	1
Goal II - Provide for efficient use of groundwater within the district.	2	0	0	2
<b>Action Plan Goals</b>				
Goal I - Develop a groundwater monitoring system to improve understanding of the aquifers and their hydrogeologic properties, as well as a quantification of resources necessary for prudent planning.	2	0	0	2
Goal II - Gather information necessary to assist in the achievement of the district's mission.	2	0	0	2
Goal III - Minimize the waste of water.	1	0	0	1
Goal IV - Minimize the influence of pumping wells on the degradation of the aquifers by regulating the spacing of wells.	1	0	0	1
Goal V - Minimize the potential for contamination of the groundwater by new or existing wells.	3	0	0	3
Goal VI - Help conserve water use by better irrigation planning and contour farming.	2	0	0	2
Goal VII - Protect the deterioration of water quality from pollution by oil and gas production.	2	0	0	2
Goal VIII - District tracking of progress towards achievement of its action plan goals.	1	0	0	1
<b>Total Objectives</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>17</b>
<sup>a</sup> The District documents its goals and objectives in two separate plans: its groundwater management plan and an action plan. We audited the implementation status of the objectives in both plans.				

Source: State Auditor's Office analysis of achievement of groundwater management plan and action plan objectives.

Chapter 1.4

### Jeff Davis County Underground Water Conservation District Is Operational

Jeff Davis County Underground Water Conservation District (District) achieved 20 of the 21 objectives in its groundwater management plan. Therefore, we assessed the District as operational. We could not determine whether the District had achieved one objective because the deadline for that objective is in 2003. Table 4 provides a summary of the District's objectives and goals.

The District's management responded to our audit results by stating that it agreed with our observations and will complete the remaining objective by 2003.

Table 4  
**Jeff Davis County Underground Water Conservation District is operational.**

<b>Jeff Davis County Underground Water Conservation District Achievement of Groundwater Management Plan Objectives</b>					
Goal (as it appears in the District's groundwater management plan)	Number of Objectives Achieved				Total
	Fully	Partially	Not Achieved	Unable to Determine	
Goal I - Implement a system to improve the basic understanding of groundwater conditions in the district.	4	0	0	0	4
Goal II - Implement management strategies that will provide for the most efficient use of groundwater.	6	0	0	0	6
Goal III - Implement management strategies that will protect and enhance the quantity of useable quality water by controlling and preventing waste.	6	0	0	1	7
Goal IV - Address conjunctive surface water management issues.	2	0	0	0	2
Goal V - Implement and enforce a system of rules to meet the goals of regulating the production of groundwater within the District to ensure that the citizens of the District will have adequate water for the future.	2	0	0	0	2
<b>Total Objectives</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>21</b>

Source: State Auditor's Office analysis of achievement of groundwater management plan objectives.

Chapter 1.5

**Plateau Underground Water Conservation and Supply District Is Operational**

Plateau Underground Water Conservation and Supply District (District) achieved six of the nine objectives in its groundwater management plan. The District partially achieved the remaining three objectives. Therefore, we assessed the District as operational. Table 5 provides a summary of the District's objectives and goals.

The District's management responded to our audit results by stating that it agreed with our observations.

Table 5  
**Plateau Underground Water Conservation and Supply District is operational.**

<b>Plateau Underground Water Conservation and Supply District Achievement of Groundwater Management Plan Objectives</b>				
Goal (as it appears in the District's groundwater management plan)	Number of Objectives Achieved			Total
	Fully	Partially	Not Achieved	
Goal I - Provide for the most efficient use of groundwater.	6	2	0	8
Goal II - Implement strategies to control and prevent waste of groundwater.	0	1	0	1
<b>Total Objectives</b>	<b>6</b>	<b>3</b>	<b>0</b>	<b>9</b>

Source: State Auditor's Office analysis of achievement of groundwater management plan objectives.

## Sandy Land Underground Water Conservation District Is Operational

Sandy Land Underground Water Conservation District (District) achieved seven of the nine objectives in its groundwater management plan. Therefore, we assessed the District as operational. The District could not provide documentation indicating that it achieved its objective to conduct irrigation well efficiency tests within 90 days of all property owners' requests. In addition, the District did not achieve its objective to publish quarterly articles promoting conservation of groundwater in the District newsletter. Table 6 provides a summary of the District's objectives and goals.

The District's management responded to our audit results by stating that it will be able to comply with the objectives it has not yet achieved.

Table 6

**Sandy Land Underground Water Conservation District is operational.**

<b>Sandy Land Underground Water Conservation District Achievement of Groundwater Management Plan Objectives</b>				
Goal (as it appears in the District's groundwater management plan)	Number of Objectives Achieved			
	Fully	Partially	Not Achieved	Total
Goal I - Provide for the most efficient use of groundwater within the District.	2	0	1	3
Goal II - Control and prevent waste of groundwater within the District.	5	0	1	6
<b>Total Objectives</b>	<b>7</b>	<b>0</b>	<b>2</b>	<b>9</b>

Source: State Auditor's Office analysis of achievement of groundwater management plan objectives.

## Santa Rita Underground Water Conservation District Is Operational

Santa Rita Underground Water Conservation District (District) achieved five of the nine objectives in its groundwater management plan. The District partially achieved two objectives. Therefore, we assessed the District as operational. We did not audit the remaining two objectives because this would have required a site visit for verification, and we did not perform site visits during this audit. Table 7 provides a summary of the District's objectives and goals.

The District's management responded to our audit results by stating that it intends to modify its groundwater management plan.



Table 7  
**Santa Rita Underground Water Conservation District is operational.**

<b>Santa Rita Underground Water Conservation District Achievement of Groundwater Management Plan Objectives</b>					
<b>Goal (as it appears in the District's groundwater management plan)</b>	<b>Number of Objectives Achieved</b>				<b>Total</b>
	<b>Fully</b>	<b>Partially</b>	<b>Not Achieved</b>	<b>Not Audited</b>	
Goal I - Develop a groundwater monitoring system to improve the understanding of the aquifers and their hydrogeologic properties, as well as qualification of resources necessary for prudent planning.	0	1	0	0	1
Goal II - Gather information necessary to assist in the achievement of the District's goal.	2	0	0	2	4
Goal III - Each year strive to prevent the waste of water.	0	1	0	0	1
Goal IV- Minimize the influence of the pumping wells on the degradation of the aquifers by regulating the spacing of wells.	1	0	0	0	1
Goal V - Minimize the potential for contamination of the groundwater by new or existing wells.	2	0	0	0	2
<b>Total Objectives</b>	<b>5</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>9</b>

Source: State Auditor's Office analysis of achievement of groundwater management plan objectives.

Chapter 1.8

**Sutton County Underground Water Conservation District Is Operational**

Sutton County Underground Water Conservation District (District) achieved five of the nine objectives in its groundwater management plan. The District partially achieved the remaining four objectives. Therefore, we assessed the District as operational. Table 8 provides a summary of the District's objectives and goals.

The District's management responded to our audit results by stating that it agreed with our observations.

Table 8  
**Sutton County Underground Water Conservation District is operational.**

<b>Sutton County Underground Water Conservation District Achievement of Groundwater Management Plan Objectives</b>				
<b>Goal (as it appears in the District's groundwater management plan)</b>	<b>Number of Objectives Achieved</b>			<b>Total</b>
	<b>Fully</b>	<b>Partially</b>	<b>Not Achieved</b>	
Goal I - Provide for the most efficient use of groundwater.	5	2	0	7
Goal II - Implement strategies to control and prevent waste of groundwater.	0	2	0	2
<b>Total Objectives</b>	<b>5</b>	<b>4</b>	<b>0</b>	<b>9</b>

Source: State Auditor's Office analysis of achievement of groundwater management plan objectives.

## Wintergarden Groundwater Conservation District Is Operational

Wintergarden Groundwater Conservation District (District) achieved three of the five objectives in its groundwater management plan. The District partially achieved the remaining two objectives. Therefore, we assessed the District as operational. Table 9 provides a summary of the District's objectives and goals.

The District's management responded to our audit results by stating it agreed with our observations.

Table 9

### Wintergarden Groundwater Conservation District is operational.

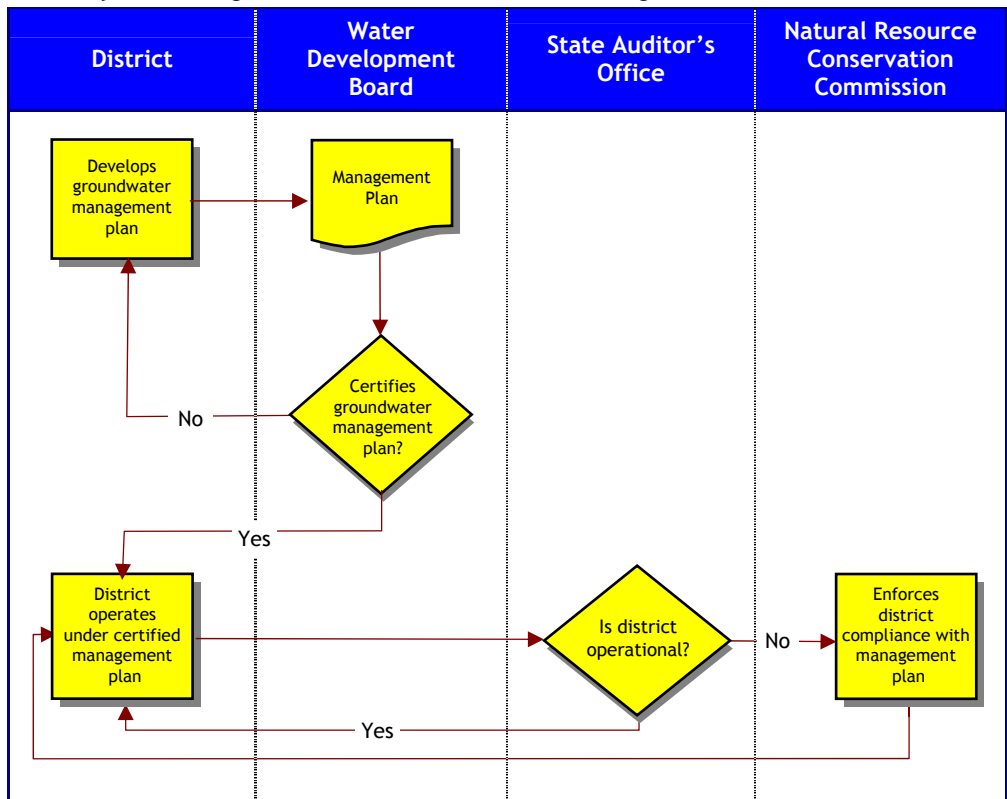
<b>Wintergarden Groundwater Conservation District Achievement of Groundwater Management Plan Objectives</b>				
Goal (as it appears in the District's groundwater management plan)	Number of Objectives Achieved			
	Fully	Partially	Not Achieved	Total
Goal I - Efficient use of groundwater.	0	1	0	1
Goal II - Controlling and preventing waste of groundwater.	1	0	0	1
Goal III - Controlling and preventing subsidence. (The District determined that this goal was not applicable.)	0	0	0	0
Goal IV - Address conjunctive surface water management issues.	1	0	0	1
Goal V - Address natural resource issues that impact the use and availability of groundwater.	0	1	0	1
Goal VI - Engineer, implement, and evaluate recharge.	1	0	0	1
<b>Total Objectives</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>5</b>

Source: State Auditor's Office analysis of achievement of groundwater management plan objectives.

## State Agencies' Roles in the Groundwater Management Plan Process

Texas Water Code, Section 36.0015, specifies that having local groundwater conservation districts is the State's preferred method of groundwater management. This approach gives landowners local control with limited state oversight. Texas Water Code, Section 36.1071, requires districts to develop groundwater management plans. These plans outline the districts' unique goals and objectives for managing the groundwater they administer. As Figure 1 illustrates, the Water Development Board reviews and certifies each district's groundwater management plan. The State Auditor's Office audits districts' performance under their management plans. The Natural Resource Conservation Commission enforces districts' compliance with their groundwater management plans.

Figure 1  
Summary of State Agencies' Roles in Groundwater Management Plan Process.



### Chapter 2.1 The Water Development Board Certifies District Groundwater Management Plans

Texas Water Code, Section 36.1071, requires that, within two years of the confirmation to approve their creation, districts must submit a groundwater management plan to the Water Development Board (Board) for review and certification. The groundwater management plan must address the following seven statutorily required goals (if applicable to the district):

- Providing the most efficient use of groundwater
- Controlling and preventing waste of groundwater
- Controlling and preventing subsidence (subsidence is the gradual lowering in the elevation of the land surface that is caused by the withdrawal of groundwater)
- Addressing conjunctive surface water management issues (conjunctive issues are issues related to the combined use of groundwater and surface water)
- Addressing natural resource issues
- Addressing drought conditions (the 77th Legislature added this goal, which became effective September 1, 2001)
- Addressing conservation (the 77th Legislature added this goal, which became effective September 1, 2001)

Texas Water Code, Section 36.1072, requires the Board to certify administratively complete groundwater management plans within 60 days of receiving them from the districts. A groundwater management plan is administratively complete if it contains the information required by Texas Water Code, Section 36.1071. Additionally, Texas Water Code, Section 36.1072, requires the Board to review and readopt the districts' groundwater management plans at least once every five years.

According to the Board, as of June 13, 2002, 17 of the 87 districts that the Legislature has created have not held confirmation elections to confirm the creation of the district and elect a permanent board of directors. Four of the 87 districts have held confirmation elections that failed to confirm the creation of the district. Fifty-one districts are currently operating with groundwater management plans that the Board has certified. The remaining 15 districts are in the process of preparing and submitting management plans. All of these 15 districts are still within the two-year time frame that Texas Water Code, Section 36.1072(a), allows for submission of their groundwater management plans.

#### Chapter 2.2

### **The State Auditor's Office Determines Districts' Operational Status**

Texas Water Code, Section 36.302, requires the State Auditor's Office (Office) to determine whether a district is actively engaged in achieving the objectives in its groundwater management plan. The Office's determination is based on an audit of the district's performance under the plan. The Office considers a district to be operational if the district achieves a majority of the objectives the Office audits.

The Office's review of a district's operational status must occur after the first anniversary of the initial Board certification of the district's groundwater management plan, as well as every five years thereafter. The Office must report the results of its review to the Legislative Audit Committee and the Natural Resource Conservation Commission.

Prior to our current project (Phase Three), the Office conducted three projects to audit districts' operational status (Pilot Project, Phase One, and Phase Two). Of the 23 districts included in the prior projects:

- Seven districts were not operational.
- Fifteen districts were operational.
- The Office was unable to determine the operational status of the remaining district.

#### Chapter 2.3

### **The Natural Resource Conservation Commission Enforces Districts' Compliance with Their Groundwater Management Plans**

The Natural Resource Conservation Commission (Commission) is responsible for enforcing districts' compliance with their groundwater management plans. Texas Water Code, Section 36.303, specifies that, if a district fails to submit a groundwater management plan or if the Office finds that a district is not operational, the Commission must implement an enforcement action. The Commission has several enforcement action options established in statute. These options include:

- Requiring a district to take or refrain from certain actions.
- Dissolving a district's board and calling for an election to elect a new board.
- Requesting that the Office of the Attorney General bring suit for the appointment of a receiver to collect the assets and carry on the business of a district.
- Dissolving a district.

In addition, as the lead agency for the Texas Groundwater Protection Committee, the Commission is primarily responsible for the regulatory protection of groundwater quality in the state.

According to the Commission, it has followed up on the two districts the Office assessed as not operational in the Office's Pilot and Phase One projects. One of these districts, Live Oak Underground Water Conservation District, was able to reach compliance with its groundwater management plan; the other district, Hudspeth County Underground Water Conservation District No. 1, has signed an agreement to reach certain milestones designed to reach compliance. The Commission has begun its follow-up on the Office's Phase Two project.

#### Chapter 3

### ***Map of Confirmed and Newly Created Groundwater Conservation Districts, Major Aquifers, and Priority Groundwater Management Areas***

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See following page for map of confirmed and newly created groundwater conservation districts, major aquifers, and priority groundwater management areas.

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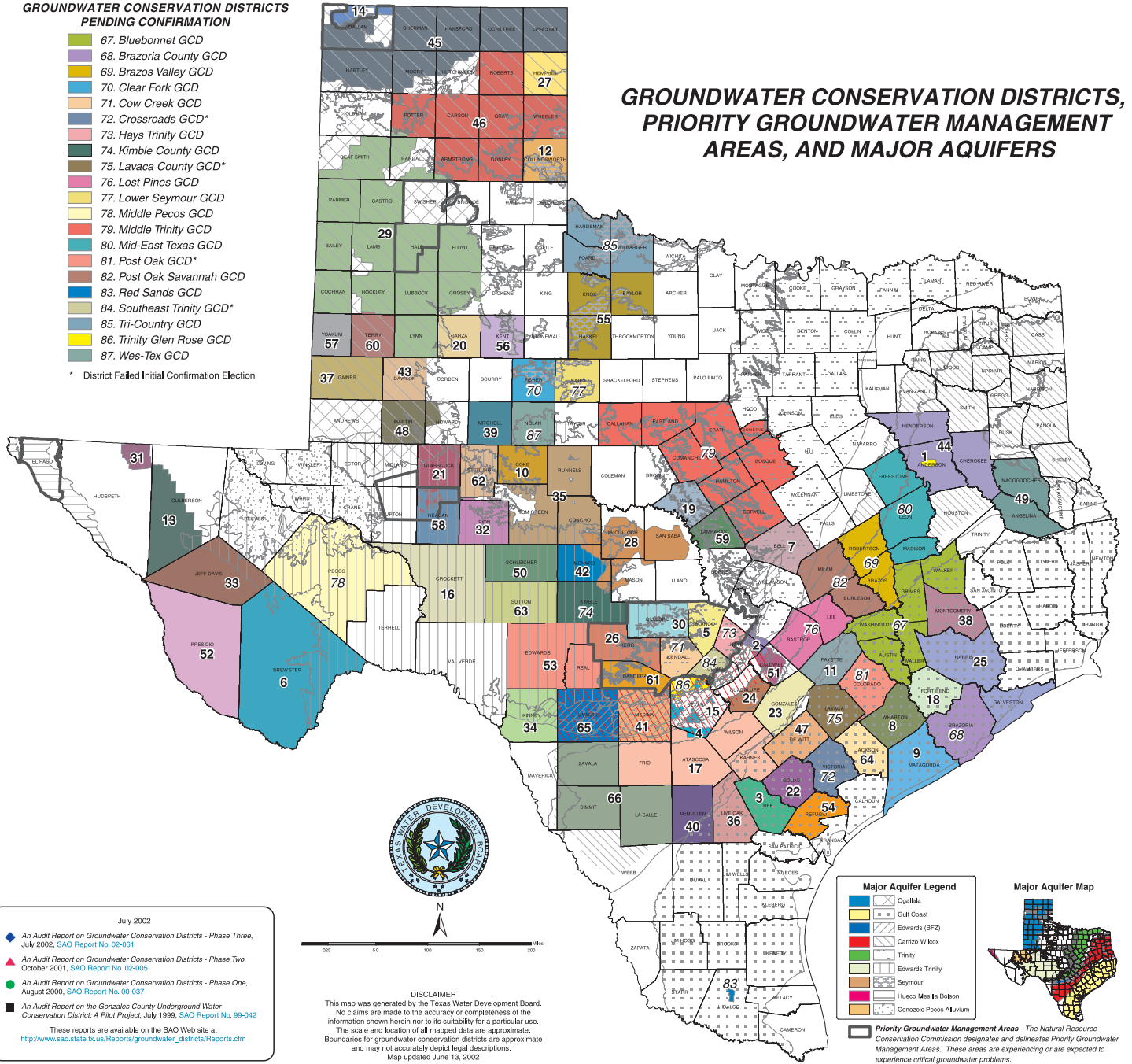
CONFIRMED GROUNDWATER CONSERVATION DISTRICTS

- ◆ 1. Anderson County UWCD
- 2. Barton Springs/Edwards Aquifer CD
- 3. Bee GCD
- 4. Bexar Metropolitan Water District
- 5. Blanco-Pedernales GCD
- 6. Brewster County GCD
- 7. Clearwater UWCD
- 8. Coastal Bend GCD
- 9. Coastal Plains GCD
- 10. Coke County UWCD
- 11. Colorado Valley GCD
- ▲ 12. Collingsworth County UWCD
- ▲ 13. Culberson County GCD
- ▲ 14. Dallam County UWCD No. 1
- ▲ 15. Edwards Aquifer Authority
- ▲ 16. Emerald UWCD
- ▲ 17. Evergreen UWCD
- ▲ 18. Fort Bend Subsidence District
- ▲ 19. Fox Crossing Water District
- ▲ 20. Garza County Underground and Fresh WCD
- ◆ 21. Glasscock GCD
- 22. Goliad County GCD
- 23. Gonzales County UWCD
- 24. Guadalupe County GCD
- 25. Harris-Galveston Coastal Subsidence District
- 26. Headwaters GCD
- ▲ 27. Hemphill County UWCD
- ▲ 28. Hickory UWCD No. 1
- 29. High Plains UWCD No. 1
- 30. Hill Country UWCD
- 31. Hudspeth County UWCD No. 1
- 32. Irion County WCD
- ◆ 33. Jeff Davis County UWCD
- 34. Kinney County GCD
- 35. Lipan-Kickapoo WCD
- 36. Live Oak UWCD
- 37. Llano Estacado UWCD
- 38. Lone Star GCD
- 39. Lone Wolf GCD
- 40. McMullen GCD
- ▲ 41. Medina County GCD
- 42. Menard County UWCD
- 43. Mesa UWCD
- ▲ 44. Neches and Trinity Valleys GCD
- ▲ 45. North Plains GCD
- ▲ 46. Panhandle GCD
- ▲ 47. Pecan Valley GCD
- ◆ 48. Permian Basin UWCD
- ◆ 49. Pineywoods GCD
- ◆ 50. Plateau UWCD and Supply District
- ◆ 51. Plum Creek CD
- ◆ 52. Presidio County UWCD
- ▲ 53. Real-Edwards C and R District
- ▲ 54. Refugio GCD
- ◆ 55. Rolling Plains GCD
- ◆ 56. Salt Fork UWCD
- ◆ 57. Sandy Land UWCD
- ◆ 58. Santa Rita UWCD
- ▲ 59. Saratoga UWCD
- ◆ 60. South Plains UWCD
- ▲ 61. Springhills Water Management District
- ◆ 62. Sterling County UWCD
- ◆ 63. Sutton County UWCD
- ◆ 64. Texana GCD
- ▲ 65. Uvalde County UWCD
- ◆ 66. Wintergarden GCD

GROUNDWATER CONSERVATION DISTRICTS PENDING CONFIRMATION

- 67. Bluebonnet GCD
- 68. Brazoria County GCD
- 69. Brazos Valley GCD
- 70. Clear Fork GCD
- 71. Cow Creek GCD
- 72. Crossroads GCD\*
- 73. Hays Trinity GCD
- 74. Kimble County GCD
- 75. Lavaca County GCD\*
- 76. Lost Pines GCD
- 77. Lower Seymour GCD
- 78. Middle Pecos GCD
- 79. Middle Trinity GCD
- 80. Mid-East Texas GCD
- 81. Post Oak GCD\*
- 82. Post Oak Savannah GCD
- 83. Red Sands GCD
- 84. Southeast Trinity GCD\*
- 85. Tri-Country GCD
- 86. Trinity Glen Rose GCD
- 87. Wes-Tex GCD

\* District Failed Initial Confirmation Election



GROUNDWATER CONSERVATION DISTRICTS, PRIORITY GROUNDWATER MANAGEMENT AREAS, AND MAJOR AQUIFERS

**Major Aquifer Legend**

- Ogallala
- Gulf Coast
- Edwards (BFZ)
- Carrizo Wilcox
- Trinity
- Edwards Trinity
- Seymour
- Hueco Mesita Bolson
- Cenozoic Pecos Alluvium

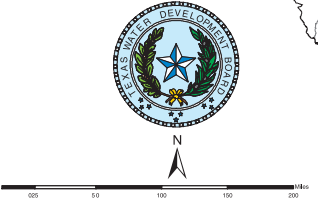
**Major Aquifer Map**

**Priority Groundwater Management Areas - The Natural Resource Conservation Commission designates and delineates Priority Groundwater Management Areas. These areas are experiencing or are expected to experience critical groundwater problems.**

July 2002

- ◆ An Audit Report on Groundwater Conservation Districts - Phase Three, July 2002, SAO Report No. 02-061
- ▲ An Audit Report on Groundwater Conservation Districts - Phase Two, October 2001, SAO Report No. 02-005
- An Audit Report on Groundwater Conservation Districts - Phase One, August 2000, SAO Report No. 00-037
- An Audit Report on the Gonzales County Underground Water Conservation District: A Pilot Project, July 1999, SAO Report No. 99-042

These reports are available on the SAO Web site at [http://wct.sao.state.tx.us/Reports/groundwater\\_districts/Reports.cfm](http://wct.sao.state.tx.us/Reports/groundwater_districts/Reports.cfm)



**DISCLAIMER**

This map was generated by the Texas Water Development Board. No claims are made to the accuracy or completeness of the information shown herein nor to its suitability for a particular use. The scale and location of all mapped data are approximate. Boundaries for groundwater conservation districts are approximate and may not accurately depict legal descriptions. Map updated June 13, 2002

## ***Objective, Scope, and Methodology***

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### **Objective**

Our objective was to determine whether the audited districts were making a good-faith effort in pursuing the objectives in their groundwater management plans.

### **Scope**

Our audit scope covered the two most recently completed calendar or fiscal years of each district audited (depending on whether a district operated under a calendar or fiscal year). We audited nine groundwater conservation districts. This audit did not include any reviews of information technology systems.

### **Methodology**

We based our assessment of the districts' operational status on our review of the districts' efforts toward achieving the objectives in their groundwater management plans. We assessed whether a district had achieved an objective based on a desk review of evidence the district submitted. If a district achieved a majority of the audited objectives in its groundwater management plan, we considered the district to be operational.

We gained an understanding of Texas groundwater district law by reviewing the districts' enabling legislation. We obtained additional knowledge by reviewing the districts' groundwater management plans and discussing the development of the plans with personnel from the Water Development Board.

## ***Report Distribution***

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### **Legislative Audit Committee**

The Honorable James E. "Pete" Laney, Speaker of the House, Chair  
The Honorable Bill Ratliff, Lieutenant Governor, Vice Chair  
The Honorable Rodney Ellis, Senate Finance Committee  
The Honorable Florence Shapiro, Senate State Affairs Committee  
The Honorable Robert Junell, House Appropriations Committee  
The Honorable Rene O. Oliveira, House Ways and Means Committee

### **Office of the Governor**

The Honorable Rick Perry, Governor

### **Natural Resource Conservation Commission**

Jeffrey A. Saitas, Executive Director

### **Parks and Wildlife Department**

Robert L. Cook, Executive Director

### **Water Development Board**

J. Kevin Ward, Executive Administrator

### **Presidents, board members, and district managers of these groundwater conservation districts:**

Anderson County Underground Water Conservation District  
Glasscock Groundwater Conservation District  
Jeff Davis County Underground Water Conservation District  
Permian Basin Underground Water Conservation District  
Plateau Underground Water Conservation and Supply District  
Sandy Land Underground Water Conservation District  
Santa Rita Underground Water Conservation District  
Sutton County Underground Water Conservation District  
Wintergarden Groundwater Conservation District





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