



An Audit Report on

**The Texas Board of Architectural  
Examiners: A Self-directed,  
Semi-independent Agency**

January 2018

Report No. 18-014



An Audit Report on

# The Texas Board of Architectural Examiners: A Self-directed, Semi-independent Agency

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## Overall Conclusion

The Texas Board of Architectural Examiners (Board) established controls to ensure the accuracy of financial data that it is required to report. In addition, it had an established process for setting fees and assessing administrative penalties. However, it should improve controls over its performance data to ensure that it reports that information accurately.

**Financial Reporting and Processes.** The Board had effective financial processes and controls over revenues and other financial information to help ensure that its fiscal year 2016 and fiscal year 2017 annual financial reports were accurate, complete, and properly reported.

**Performance Reporting.** The Board complied with its statutorily required self-directed, semi-independent (SDSI) reporting requirements and submitted its report for fiscal year 2016 in a timely manner and to the appropriate parties. However, it should improve controls to ensure that it includes all required information and accurately reports performance measure results. While the Board reported two quarterly performance measures tested accurately, it reported inaccurate results for two performance measures tested in its annual SDSI report for fiscal year 2016.

**Fees and Penalties.** The Board had an adequate process for establishing its fees and has not raised its fees in 12 years. Further, it accurately calculated and collected fees in compliance with its rules and transferred all required funds to the General Revenue Fund. However, it had not established procedures to monitor its reserve fund balance as required by its policies.

**Information Systems.** The Board had adequate controls in place to ensure the reliability of the financial and performance data in the information technology system that the Board used to track licensing and enforcement information.

### Background Information

The Texas Board of Architectural Examiners (Board) is a multi-profession regulatory agency that oversees the examination, registration, and professional regulation of architects, interior designers, and landscape architects.

Effective September 1, 2001, the Board became a self-directed, semi-independent (SDSI) agency. It is permitted to continue as an SDSI agency until at least September 1, 2025, when it will be subject to sunset review.

The Board establishes its own budget, which must be supported with the revenue the Board generates. Its governing board includes 9 members and, as of October 2, 2017, the Board regulated 22,361 individual and business registrants.

Source: The Board.

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This audit was conducted in accordance with Texas Finance Code, Section 16.004; Texas Government Code, Section 472.103; and Texas Occupations Code, Section 1105.004, as applicable.

For more information regarding this report, please contact **Audrey O'Neill**, Audit Manager, or **Lisa Collier**, First Assistant State Auditor, at (512) 936-9500.

Table 1 presents a summary of the findings in this report and the related issue ratings. (See Appendix 2 for more information about the issue rating classifications and descriptions.)

Table 1

Summary of Chapters/Subchapters and Related Issue Ratings		
Chapter/ Subchapter	Title	Issue Rating <sup>a</sup>
1-A	The Board Established Processes and Controls to Ensure the Accuracy and Completeness of Its Financial Data	Low
1-B	The Board Generally Complied with SDSI Reporting Requirements; However, It Should Improve Controls Over Its Performance Measure Reporting	Medium
2-A	The Board Had a Process for Establishing Its Fees and Accurately Calculated and Collected Fees in Compliance With Its Rules; However, It Should Develop Procedures for Monitoring Its Fund Balance as Required	Low
2-B	The Board Assessed Administrative Penalties Consistently and Transferred Penalties Collected as Required	Low
3	The Board Had Adequate Information Technology System Controls in Place to Ensure the Reliability of Financial and Performance Data	Low

<sup>a</sup> A chapter/subchapter is rated Priority if the 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 and reduce risks to the audited entity.

A chapter/subchapter is rated High if the 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 and reduce risks to the audited entity.

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

A chapter/subchapter is rated Low if the **audit identified strengths that support the audited entity's ability to administer the program(s)/functions(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**.

Auditors communicated other, less significant issues related to financial and performance data, as well as certain information technology controls, to Board management separately in writing.

### ***Summary of Management's Response***

At the end of each chapter in this report, auditors made recommendations to address the issues identified during this audit. The Board agreed with the recommendations in this report.

## *Audit Objectives and Scope*

The objectives of this audit were to:

- Determine whether the Board has processes and related controls to help ensure the accuracy and completeness of financial and performance data.
- **Evaluate the Board's processes for setting fees and penalties.**

The scope of this audit covered financial and performance information, applicable processes, and other supporting documentation from September 1, 2015, through August 31, 2017.

# Contents

## *Detailed Results*

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Chapter 1	
The Board Established Processes and Controls to Ensure the Accuracy and Completeness of Its Financial Data; However, It Should Improve Controls Over Its Performance Data .....	1
Chapter 2	
The Board Established Processes for Setting Fees and Assessing Administrative Penalties; However, It Should Develop Procedures for Monitoring Its Fund Balance as Required .....	6
Chapter 3	
The Board Had Adequate Information Technology System Controls in Place to Ensure the Reliability of Financial and Performance Data .....	9

## *Appendices*

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Appendix 1	
Objectives, Scope, and Methodology .....	10
Appendix 2	
Issue Rating Classifications and Descriptions .....	14
Appendix 3	
<b>Related State Auditor's Office Work</b> .....	15

# Detailed Results

Chapter 1

## ***The Board Established Processes and Controls to Ensure the Accuracy and Completeness of Its Financial Data; However, It Should Improve Controls Over Its Performance Data***

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Overall, the Texas Board of Architectural Examiners (Board) had effective processes over its financial data and reported accurate financial information. However, it should improve certain controls over its performance data to ensure that it reports all required information and that its performance measures are reported accurately.

Chapter 1-A

The Board Established Processes and Controls to Ensure the Accuracy and Completeness of Its Financial Data

Chapter 1-A  
Rating:  
Low <sup>1</sup>

The Board had effective financial processes and controls over financial reporting to help ensure that it accurately reported key financial statement balances. However, the Board should strengthen certain aspects of its financial reconciliation process to ensure the continued accuracy of its financial information.

Financial Data

The Board's fiscal year 2016 and fiscal year 2017 annual financial report balances, including its revenues, expenditures, and fund balances, were accurate, complete, and properly reported. In addition, the Board established appropriate segregation of duties among the individuals who entered and posted revenue and expenditure transactions in the Uniform Statewide Accounting System.

Auditors tested two monthly revenue reconciliations for fiscal year 2017. Those reconciliations were adequately supported, mathematically accurate, and matched the amounts of the revenue deposits received and recorded by the Texas Treasury Safekeeping Trust Company. However, for both revenue reconciliations tested, the Board did not document its review of the reconciliations. Having a documented process in place for the preparation and review of monthly reconciliations would help the Board ensure the continued accuracy of revenue amounts collected through the Texas

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<sup>1</sup> The risk related to the issues discussed in Chapter 1-A is rated as low if 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.

Treasury Safekeeping Trust Company and recorded in the Board's licensing and enforcement system (TBAsE).

#### Recommendation

The Board should implement a process to review its monthly reconciliations, including documentation of that review.

#### Management's Response

*On January 3, 2018, the Finance Manager updated the Board's policies to require the review and documentation of monthly reconciliations.*

#### Chapter 1-B

The Board Generally Complied with SDSI Reporting Requirements; However, It Should Improve Controls Over Its Performance Measure Reporting

Chapter 1-B  
Rating:  
Medium <sup>2</sup>

Overall, the Board complied with most self-directed, semi-independent (SDSI) reporting requirements of Texas Government Code, Section 472.104 (see text box for additional information). However, it did not include certain required information and reported inaccurate results for two performance measures tested.

#### SDSI Required Reports

The Board complied with most of its statutory reporting requirements and submitted its annual SDSI report for fiscal year 2016 in a timely manner and to the appropriate parties. However, the Board did not include in that report all required information. The Board combined the required reporting information it would have included in its biennial report into its annual SDSI report for fiscal year 2016. As a result, the Board:

- Omitted one year of information related to new rules adopted or repealed for the biennium.

#### Required SDSI Reports

Texas Government Code, Section 472.104, requires the Board to:

- Submit a biennial report with specific information to the Legislature and the governor by the first day of each legislative session.
- Submit, by November 1, an annual report with specific information to the governor, the committee of each house of the Legislature that has jurisdiction over appropriations, and the Legislative Budget Board. The annual report must include the results of a number of performance measures, in addition to other required information.

<sup>2</sup> The risk related to the issues discussed in Chapter 1-B is rated as medium because they present risks or results that if not addressed could moderately affect the audited entity's ability to effectively administer program(s)/function(s) audited. Action is needed to address the noted concern and reduce risks to a more desirable level.

- Did not include its annual financial report for fiscal year 2016 as required; however, it did include a schedule of its revenues and expenditures for fiscal year 2016. In previous reporting periods, the Board had included its complete annual financial report.

Including all required information is important because it helps present a more comprehensive picture of key Board information for the recipients of that report.

#### Performance Measures

The Board did not accurately report results for the two annual performance measures tested. Those two performance measures were included in the Board's annual SDSI report for fiscal year 2016. It also did not consistently retain the results of data extracts to support the results it used to report the two annual performance measures tested. However, the Board accurately reported results for two quarterly performance measures tested for the third quarter of fiscal year 2017.

#### Number of Registrants by Type and Status

The Board reported inaccurate results for the Number of Registrants by Type and Status performance measure in its fiscal year 2016 annual SDSI report. Total registrants are reported for each of the Board's registrant types and, according to Board policies, should include (1) business registrants that are active or pending and (2) individual registrants. However, the Board did not include all business registrants in its calculation, and it did not extract the data used to support the number of active and pending business registrants in a timely manner. In addition, it did not retain an extract of the underlying data/records that supported the number of individual registrants it reported. Specifically:

- Business Registrants - The Board excluded 174 pending business registrations from its calculation. In addition, Board policy required the Board to run on the first day of the new fiscal year (September 1, 2016) the report that it used to obtain the number of business registrants; however, the Board did not run that report until October 18, 2016. As a result, the number of registrants for the reporting period (as of September 1) may not be accurate. In addition, because the report that should have been used to calculate the number of business registrants cannot be re-created, auditors were unable to determine the number of business registrants the Board should have reported for fiscal year 2016.
- Individual Registrants - For fiscal year 2016, the Board accurately reported the number of individual registrants, including architects, landscape architects, and interior designers. However, the system-generated report



it used to calculate that performance measure was as of the time and date the Board ran that report, and the Board did not retain the underlying data/records that supported the numbers in that report. Because the report could not be re-created, it was not possible for auditors to validate the reported results. However, auditors verified that the query used to extract the data for that report produces accurate results. Auditors also reviewed a copy of the report that the Board ran on September 1, 2016, and confirmed that it matched the Number of Individuals Licensed that the Board reported in its fiscal year 2016 annual SDSI report.

#### Average Time for Complaint Resolution

The Board reported inaccurate results for the Average Time for Complaint Resolution performance measure in its fiscal year 2016 annual SDSI report because it did not include all complaints in its calculation. The Board understated the number of days to resolve a complaint in its fiscal year 2016 annual SDSI report by 16 days (10 percent). The average time for complaint resolution the Board reported was 149 days, but it should have reported 165 days. The difference occurred because the query the Board used to extract the complaint data included only internal complaints that the Board generated and excluded complaints received from external parties.

#### Quarterly Measures

In addition to its annual SDSI reports, the Board submitted quarterly reports on selected performance measures to the Legislature, Office of the Governor, and Legislative Budget Board even though those reports are not required by statute. Auditors reviewed the Board's report for the third quarter of fiscal year 2017 and determined that the Board reported accurate results for two quarterly performance measures tested—Number of Cases Closed and Number of Registrants.

#### Recommendations

##### The Board should:

- Include all required financial and performance data in its SDSI reports.
- Extract data used to support its performance measures in a timely manner and include all information required to be reported in its calculations.
- Retain an extract of the underlying data/records that support the results of system-generated reports that it uses to report performance measures.

- Include all complaints closed for the reporting period when calculating results for its complaint-related performance measures.

### **Management's Response**

*By January 31, 2018, the Communications Manager will update the Board's policies to require that:*

- *required financial and performance data are included in the SDSI reports;*
- *data used to support the performance measures be extracted in a timely manner;*
- *performance measure calculations include required information; and*
- *extracts of the underlying data/records that support the result of system-generated reports used to report performance measures be retained for audit purposes.*

*Additionally, the Communications Manager will review and update the performance measure definitions and calculations to comply with the recommendations. The performance measure review and updates will be completed and submitted with the next Strategic Plan.*

## **The Board Established Processes for Setting Fees and Assessing Administrative Penalties; However, It Should Develop Procedures for Monitoring Its Fund Balance as Required**

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The Board has established processes for setting fees, establishing its budgets, and assessing administrative penalties. The Board has not raised its fees in 12 years. However, it should develop procedures for monitoring its fund balance as required by its policy.

### Chapter 2-A

The Board Had a Process for Establishing Its Fees and Accurately Calculated and Collected Fees in Compliance With Its Rules; However, It Should Develop Procedures for Monitoring Its Fund Balance as Required

Chapter 2-A  
Rating:  
Low<sup>3</sup>

Overall, the Board had an established process for setting its fees, collected those fees in accordance with its approved fee schedule, and transferred its required SDSI fees. In addition, it had documented policies and procedures to establish its budgets, and its governing board approved those budgets in fiscal year 2016 and fiscal year 2017 as required by Texas Government Code, Chapter 472. The Board also ensured that it had the minimum fund balance needed to maintain its operations as required by its policy. However, it did not comply with certain requirements in its fund balance policy.

### Fees and Transfers

**Fee Setting.** The Board had an established process for setting fees and has not increased its fees for 12 years. In addition, based on an analysis of fees collected in fiscal years 2016 and 2017, the Board collected fees in accordance with the approved fee schedule limits established in the Texas Occupations Code and Texas Administrative Code. The Board collected a total of \$5.96 million in fees between September 1, 2015, and August 31, 2017.

**Payment of Required SDSI fees.** The Board transferred its annual SDSI fee of \$510,000 to the General Revenue Fund in both fiscal year 2016 and fiscal year 2017 as required by Texas Government Code, Chapter 472.

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<sup>3</sup> The risk related to the issues discussed in Chapter 2-A is rated as low if 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.

## Fund Balance Monitoring

### Excerpts from Board Fund Balance Policy

- The minimal balance of the fund will be maintained at an amount equal to eight months of agency operations, which includes the SDSI payment [to the General Revenue Fund].
- The executive director will order the creation of internal procedures to monitor the reserve fund balance and will report the fund balance to the Board at least quarterly.

**Source:** The Board's fund balance policy.

The Board had a documented policy that described the criteria for the utilization of its fund balance, as well as the minimum balance it is required to maintain. In addition, it complied with that minimum fund balance requirement. However, it had not documented detailed procedures for monitoring its fund balance as required by that policy (see text box for additional details). During this audit, the Board asserted that it was in the process of using the best practices and a risk tool recommended by the Government Finance Officers Association to reevaluate the reserves it needs to maintain its operations in the event of a revenue short fall or unanticipated expenditures.

## Recommendation

The Board should establish documented, detailed procedures to monitor its fund balance as required by its policies.

## Management's Response

*The Executive Director will document detailed procedures to monitor the Board's reserve fund balance in conjunction with the adoption of the budget at the Board's August 2018 meeting.*

## The Board Assessed Administrative Penalties Consistently and Transferred Penalties Collected as Required

Chapter 2-B  
Rating:

Low<sup>4</sup>

**Penalty Assessments.** The Board had a documented process to assess administrative penalties consistently and in compliance with its statutory requirements. Auditors tested 27 administrative penalties totaling \$83,300 that the Board assessed from September 1, 2015, through August 31, 2017. For all 27 penalties tested, the Board had support showing that it assessed the penalties in a consistent manner and in compliance with statute and Board policy. In addition, the members of the Texas Board of Architectural Examiners governing board approved the penalties tested. However, for four penalties tested, the Board did not have documentation of a required internal review by the managing investigator and/or the Board's executive director, as required by Board policies and procedures, before the penalties were submitted to the governing board for approval. The Board's policy requires an internal review to help ensure that administrative penalties are (1) assessed in a consistent manner, (2) based on appropriate factors as outlined in statute and administrative rules, and (3) adequately documented in the Board's enforcement files.

**Transfers to General Revenue.** The Board transferred \$289,044 in administrative penalties and professional fees collected in fiscal year 2016 to the State's General Revenue Fund as required by statute.

### Recommendation

The Board should consistently document its internal review of administrative penalty assessments as required by its policies and procedures.

### Management's Response

*In August 2017, the General Counsel implemented measures to ensure that the internal review of administrative penalty assessments is documented.*

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<sup>4</sup> The risk related to the issues discussed in Chapter 2-B is rated as low if 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.

## ***The Board Had Adequate Information Technology System Controls in Place to Ensure the Reliability of Financial and Performance Data***

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Chapter 3  
Rating:  
Low <sup>5</sup>

Auditors performed a limited review of general and application controls over TBAsE, the information technology system the Board uses to track licensing and enforcement information. The controls reviewed were adequate to ensure that the information in TBAsE was complete, accurate, and reliable for the purposes of this audit. However, the Board should improve certain controls over change management.

The Board had an adequate change management process in place; however, it did not consistently follow that process. Specifically, for 5 (42 percent) of 12 changes tested, the Board did not have documentation to support that those changes had been reviewed and tested prior to implementation. In addition, for 1 (8 percent) of the 12 changes tested, the Board did not have documentation to support that the change was reviewed by an employee who did not create the change before it was moved into production.

### Recommendation

The Board should ensure that it documents changes made to its licensing and enforcement system to demonstrate that appropriate testing and approval have occurred prior to moving a change into production.

### Management's Response

*On January 3, 2018, the Information Technology Manager implemented enhancements to the Board's task tracking application to document changes to the licensing and enforcement system to demonstrate that appropriate testing and approval occurred prior to moving a change into production.*

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<sup>5</sup> The risk related to the issues discussed in Chapter 3 is rated as low if the audit identified strengths that support the audited entity's ability to administer the program(s)/functions(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.

# Appendices

Appendix 1

## **Objectives, Scope, and Methodology**

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### Objectives

The objectives of this audit were to:

- Determine whether the Texas Board of Architectural Examiners (Board) has processes and related controls to help ensure the accuracy and completeness of financial and performance data.
- Evaluate the Board's processes for setting fees and penalties.

### Scope

The scope of this audit covered financial and performance information, applicable processes, and other supporting documentation from September 1, 2015, through August 31, 2017.

### Methodology

The audit methodology included collecting information and documentation, performing selected tests and other procedures on the information obtained, analyzing and evaluating the results of tests, and conducting interviews with Board management and staff. In addition, the methodology included performing a limited review of the general and application controls over the information technology system that the Board used to manage and report financial data and performance measure data.

### Data Reliability and Completeness

Auditors used revenue, registration, and enforcement data from the Board's licensing and enforcement system (TBAsE). To determine the reliability of financial and performance information in TBAsE, auditors (1) tested access to that system, (2) tested change management for that system, (3) reviewed record completeness, (4) reviewed data fields and their contents for accuracy and validity, and (5) tested certain application controls. Auditors determined that the data in TBAsE was sufficiently reliable for the purposes of this audit.

### Sampling Methodology

To assess the Board's financial reconciliation processes, auditors selected a risk-based sample of monthly reconciliations that the Board performed in fiscal year 2017. The sample items were generally not representative of the

population and, therefore, it would not be appropriate to project those test results to the population.

To test complaints with administrative penalty collections, auditors selected a nonstatistical sample of closed complaints from TBAsE for which an administrative penalty payment was made between September 1, 2015, and August 31, 2017, through random selection designed to be representative of the population. In addition, auditors selected based on risk two closed complaints with administrative penalties. Those two additional sample items generally were not representative of the population. The test results as presented in this report did not identify which items were selected randomly or risk-based. Therefore, it would not be appropriate to project those test results to the population.

Information collected and reviewed included the following:

- The Board's policies and procedures.
- The Board's fiscal year 2016 and fiscal year 2017 annual financial reports.
- Board reconciliations for revenues collected and deposits.
- Board meeting packets, budget information, and supporting documentation for the Board's budget and fee setting process.
- Data and supporting documents for the Board's closed complaints, including those resulting in administrative penalties.
- The Board's required fiscal year 2016 annual report for self-directed, semi-independent (SDSI) agencies.
- Data and supporting documents for selected performance measures.

Procedures and tests conducted included the following:

- Interviewed Board staff to identify the Board's financial and operational processes, including financial and administrative controls.
- Tested internal controls and selected significant accounts, including testing of detailed supporting documentation, to determine the accuracy of selected financial data in the Board's annual financial report for fiscal year 2016 and fiscal year 2017.
- Reviewed and evaluated the Board's processes for setting fees and administrative penalties.



- Analyzed fees collected in fiscal year 2016 and fiscal year 2017 to determine whether the Board made and recorded the payments in accordance with its established fee schedule.
- Tested selected administrative penalty transactions to determine whether the Board accurately calculated and appropriately assessed those penalties.
- Tested the Board's compliance with transfer requirements related to its SDSI fees, professional fees, and administrative penalties.
- Analyzed and tested the Board's compliance with its fund balance policy.
- Tested selected performance measure data that the Board reported in its required annual SDSI report for fiscal year 2016 and quarterly report for the third quarter of fiscal year 2017.
- Reviewed supporting documentation related to the general controls and application controls over the Board's network and TBAsE.

Criteria used included the following:

- Texas Government Code, Chapter 472.
- Texas Occupations Code, Chapter 1051.
- Title 22, Texas Administrative Code, Part 22.
- Title 1, Texas Administrative Code, Chapter 202.
- The Office of the Comptroller of Public Accounts' financial reporting requirements.
- The Board's policies and procedures.

#### Project Information

Audit fieldwork was conducted from August 2017 through January 2018. We conducted this performance audit 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 objectives.

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

- Stacey Williams, CGAP (Project Manager)
- Shahpar Michelle Hernandez, CPA, M/SBT, CISA (Assistant Project Manager)
- Charlotte Carpenter, CPA
- Joseph Smith, MBA, CISA
- Richard Wyrick
- Dennis Ray Bushnell, CPA (Quality Control Reviewer)
- Audrey O'Neill, CIA, CFE, CGAP (Audit Manager)

## Issue Rating Classifications and Descriptions

Auditors used professional judgement and rated the audit findings identified in this report. Those issue ratings are summarized in the report chapters/sub-chapters. The issue ratings were determined based on the degree of risk or effect of the findings in relation to the audit objective(s).

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.

Table 2 provides a description of the issue ratings presented in this report.

Table 2

Summary of Issue Ratings	
Issue Rating	Description of Rating
Low	The audit identified strengths that support the audited entity's ability to administer the program(s)/functions(s) audited <u>or</u> 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.
Medium	Issues identified present risks or effects that if not addressed could <u>moderately affect</u> the audited entity's ability to effectively administer program(s)/function(s) audited. Action is needed to address the noted concern(s) and reduce risks to a more desirable level.
High	Issues identified present risks or effects that if not addressed could <u>substantially affect</u> 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.
Priority	Issues identified present risks or effects that if not addressed could <u>critically affect</u> 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.

## **Related State Auditor's Office Work**

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Related State Auditor's Office Work		
Number	Product Name	Release Date
12-009	An Audit Report on the Texas Board of Architectural Examiners: A Self-directed, Semi-Independent Agency	December 2011
10-003	An Audit Report on the Texas Board of Architectural Examiners: A Self-directed, Semi-Independent Agency	September 2009

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The Honorable Joe Straus III, Speaker of the House, Joint Chair

The Honorable Jane Nelson, Senate Finance Committee

The Honorable Robert Nichols, Member, Texas Senate

The Honorable John Zerwas, House Appropriations Committee

The Honorable Dennis Bonnen, House Ways and Means Committee

### Office of the Governor

The Honorable Greg Abbott, Governor

### Texas Board of Architectural Examiners

#### Members of the Texas Board of Architectural Examiners

Ms. Debra Dockery, Board Chair

Mr. Charles Anastos

Mr. Corbett Chase Bearden

Mr. Michael Chad Davis

Ms. Paula Ann Miller

Ms. Sonya B. Odell

Ms. Jennifer Nicole Walker

Mr. Bob Wetmore

Ms. Julie Hildebrand, Executive Director



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