



A Report on

The Implementation Status of Prior State Auditor's Office Recommendations

February 6, 2019

Members of the Legislative Audit Committee:

The State Auditor's Office has compiled the following data to provide information regarding the implementation status of recommendations made in prior audit reports. Texas Government Code, Section 321.014(f), requires state agencies, higher education institutions, and other audited entities to report to the State Auditor's Office on the implementation status of audit report recommendations. The State Auditor's Office requests status reports annually.

The State Auditor's Office provides a Web interface for audited entities to report the implementation status of audit report recommendations (see text box for definitions of implementation status). That system groups recommendations by chapter or subchapter as they appeared in the original report. As a result, audited entities report an implementation status for the recommendations on a chapter or subchapter basis.¹

Auditor Verification of Selected Recommendations

For the purposes of this project, auditors selected 29 recommendations from within 10 report chapters or subchapters for which the entities reported the recommendations as fully implemented. Those recommendations were selected from State Auditor's Office reports issued between June 30, 2015, and June 30, 2017. Auditors verified that 27 (93 percent) of 29 recommendations were fully implemented. However, auditors determined that 2 (7 percent) of those 29 recommendations were incomplete or ongoing. Those two recommendations were addressed to the General Land Office in *An Audit Report on Contract and Financial Management Processes at the General Land Office* (State Auditor's Office Report No. 15-037, July 2015).

Definitions of Implementation Status

The definition of each implementation status is as follows:

- **Fully Implemented:** Successful development and use of a process, system, or policy to implement a recommendation.
- **Substantially Implemented:** Successful development but inconsistent use of a process, system, or policy to implement a recommendation.
- **Incomplete or Ongoing:** Ongoing development of a process, system, or policy to address a recommendation.
- **Not implemented:** Lack of a formal process, system, or policy to address a recommendation.

Source: State Auditor's Office instructions for submitting implementation status of recommendations.

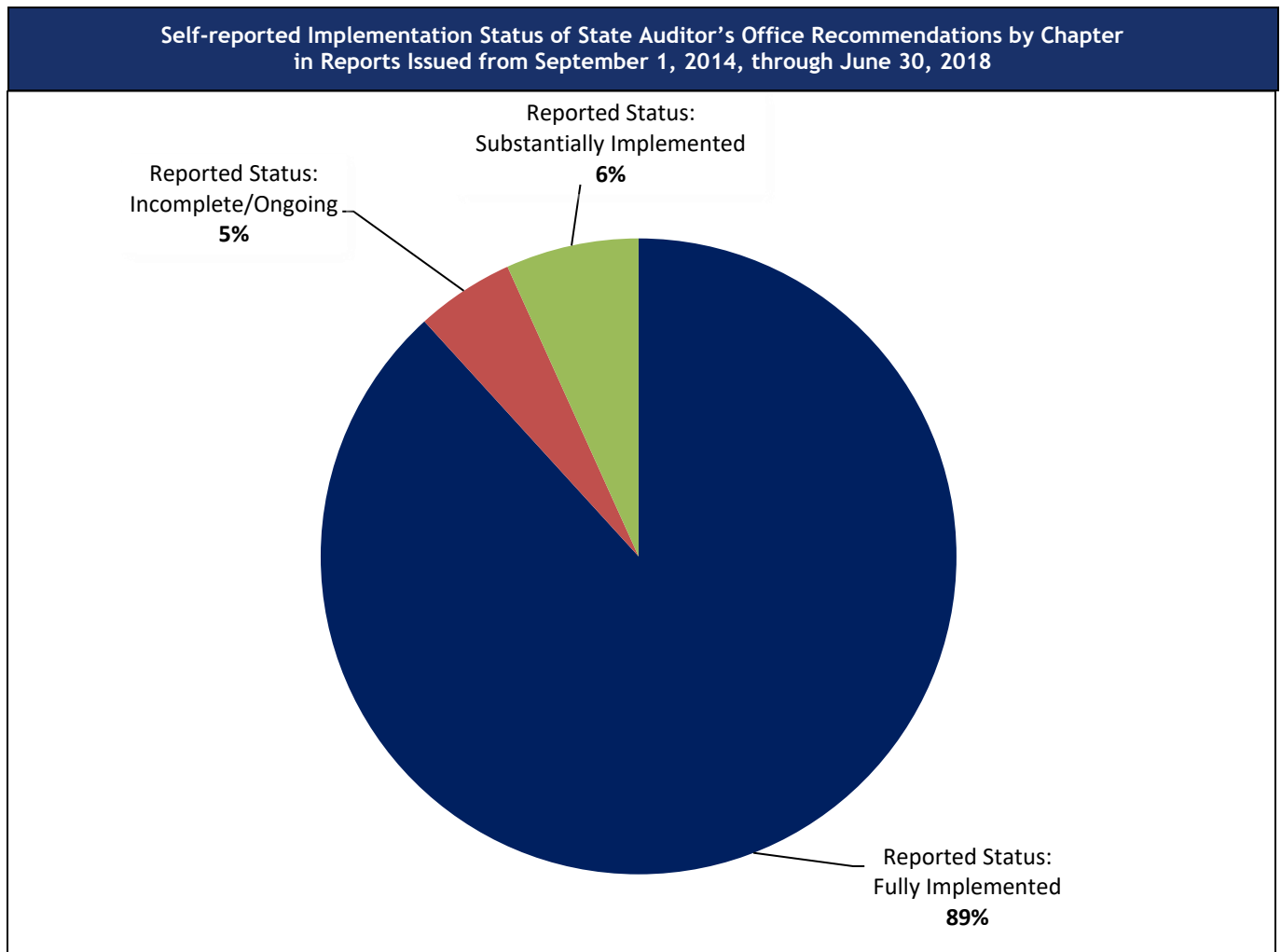
¹ For the purposes of this report, "chapters" refers to individual chapters or subchapters in the original audit reports, and those chapters or subchapters may have contained multiple recommendations.

SAO Report No. 19-027

Summary of Self-reported Implementation Status of Recommendations

From September 1, 2014, through June 30, 2018, the State Auditor’s Office issued 89 performance audit reports² to state agencies and higher education institutions that contained 336 chapters with corresponding recommendations. Of those, the audited entities self-reported that they had fully implemented the recommendations in 299 (89 percent) chapters; that they had substantially implemented the recommendations in 20 (6 percent) chapters; and that implementation was incomplete or ongoing for the recommendations in 17 (5 percent) chapters (see Figure 1).

Figure 1



² The State Auditor’s Office released 152 performance audit reports from September 1, 2014, through June 30, 2018. The scope of this project excluded 63 of those performance audit reports because they contained recommendations to non-state entities, contained no recommendations, had recommendations that were followed up in subsequent audits, or were released after June 30, 2018.

The attachment to this letter contains (1) detailed information regarding the implementation status of 29 recommendations on which the State Auditor's Office followed up and (2) a summary of self-reported implementation status for the audit reports the State Auditor's Office issued from September 1, 2014, through June 30, 2018.

Sincerely,

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

Attachment

cc: The Honorable Greg Abbott, Governor
Executive Directors of the Following State Agencies
Department of Motor Vehicles
Department of State Health Services
General Land Office
Office of the Attorney General
Office of the Comptroller of Public Accounts
School for the Deaf
Water Development Board

Objective, Scope, and Methodology

The project objective was to determine the implementation status of prior State Auditor's Office recommendations.

The project scope included the selection of 29 recommendations from within 10 report chapters or subchapters of performance audit reports. These recommendations were selected from State Auditor's Office reports issued between June 30, 2015, and June 30, 2017. For the purposes of this project, auditors followed up on the implementation status of the recommendations that entities had reported as fully implemented to the State Auditor's Office. The scope also included a summary of self-reported implementation statuses of recommendations from 89 performance audit reports that the State Auditor's Office issued between September 1, 2014, and June 30, 2018.

The project methodology consisted of sampling recommendations^a made that audited entities self-reported as fully implemented. The information in this report was subject to limited tests and confirmations that were designed to address the project objective. Auditors selected a risk-based sample of 29 recommendations. For those recommendations, auditors reviewed supporting documentation including, but not limited to, contractor data, expenditure data, and policies and procedures, to verify whether the entity had fully implemented those recommendations.

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

- Valeria Aguirre, MPA (Project Manager)
- Kumail Ali
- Kayla Barshop
- Jennifer Fries, MS
- Shahpar Michelle Hernandez, CPA, M/SBT, CISA
- Minh Trang
- Ann E. Karnes, CPA (Quality Control Reviewer)
- Jennifer Wiederhold, CFE, CGAP (Audit Manager)

^aAuditors excluded recommendations pertaining to entities selected for review in *A Report on the Implementation Status of Prior State Auditor's Office Recommendations* (State Auditor's Office Report No. 18-021, February 2018) and *A Report on the Implementation Status of Prior State Auditor's Office Recommendations* (State Auditor's Office Report No. 17-031, April 2017).



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Attachment

Section 1

Verified Status of State Auditor’s Office Recommendations

Definitions of Implementation Status

The definition of each implementation status is as follows:

- **Fully Implemented:** Successful development and use of a process, system, or policy to implement a recommendation.
- **Substantially Implemented:** Successful development but inconsistent use of a process, system, or policy to implement a recommendation.
- **Incomplete or Ongoing:** Ongoing development of a process, system, or policy to address a recommendation.
- **Not Implemented:** Lack of a formal process, system, or policy to address a recommendation.

Source: State Auditor’s Office instructions for submitting implementation status of recommendations.

Table 1 shows the recommendations on which auditors followed up and their implementation status (see text box for definitions of implementation status). Those recommendations were addressed to the Office of the Comptroller of Public Accounts, Office of the Attorney General, Department of State Health Services, School for the Deaf, General Land Office, Water Development Board, and Department of Motor Vehicles.

Auditors verified that 27 (93 percent) of 29 recommendations were fully implemented. However, auditors determined that 2 (7 percent) of 29 recommendations were incomplete or ongoing.

Table 1

Implementation Status of State Auditor’s Office Recommendations for Reports Released From June 30, 2015, through June 30, 2017			
Chapter Number	Fiscal Year Report Released	Recommendation	Implementation Status Determined by Auditors
Article I - General Government			
Agency 304 - Office of the Comptroller of Public Accounts			
<i>An Audit Report on the Texas Multiple Award Schedule (TXMAS) Contracts Program at the Office of the Comptroller of Public Accounts (State Auditor’s Office Report No. 17-010, October 2016)</i>			
Agency Self-reported Implementation Status: Fully Implemented			
	2017	The Office should:	
Chapter 2		<ul style="list-style-type: none"> ▪ Assess whether it should continue to offer TXMAS contracts for professional and consulting services, and evaluate whether it should implement additional controls to prevent state agencies from purchasing professional and consulting services through any TXMAS contract. 	Fully Implemented
Chapter 2		<ul style="list-style-type: none"> ▪ Strengthen controls to prevent customers from using TXMAS contracts to purchase prohibited goods and services, such as telecommunications and engineering services, specified in Texas Government Code, Chapter 2155, or to detect such purchases. 	Fully Implemented
Chapter 2		<ul style="list-style-type: none"> ▪ Monitor to ensure that customers make purchases through TXMAS contracts only (1) by using the TxSmartBuy ordering system or (2) by making offline purchases through TXMAS contractors that are authorized to make offline sales. 	Fully Implemented

**Implementation Status of State Auditor's Office Recommendations for Reports Released
From June 30, 2015, through June 30, 2017**

Chapter Number	Fiscal Year Report Released	Recommendation	Implementation Status Determined by Auditors
Chapter 2		<ul style="list-style-type: none"> ▪ Monitor TXMAS purchases to ensure that incidental charges are used only for appropriate purposes. 	Fully Implemented
Chapter 2		<ul style="list-style-type: none"> ▪ Monitor the administrative fees that TXMAS contractors charge to ensure that those fees do not exceed the maximum amounts allowable. 	Fully Implemented
Chapter 2		<ul style="list-style-type: none"> ▪ Monitor TXMAS contractor prices to ensure that they do not include recovery of rebates that contractors must pay. 	Fully Implemented
Agency 302 - Office of the Attorney General			
<i>An Audit Report on Selected Contracts at the Office of the Attorney General (State Auditor's Office Report No. 17-039, June 2017)</i>			
Agency Self-reported Implementation Status: Fully Implemented			
	2017	The Office should:	
Chapter 2-B		<ul style="list-style-type: none"> ▪ Independently verify contractor performance by using its own data and supporting information to monitor future contracts. 	Fully Implemented
Chapter 2-B		<ul style="list-style-type: none"> ▪ Ensure that material changes made to performance standards, financial remedies, and billing are sufficiently documented using the change management procedures specified in the contract. 	Fully Implemented
Chapter 2-B		<ul style="list-style-type: none"> ▪ Develop and implement policies and procedures specifying when changes to contract terms are considered appropriate and how changes to contract terms should be documented, reviewed, and approved. 	Fully Implemented
Article II - Health and Human Services			
Agency 537 - Department of State Health Services			
<i>An Audit Report on a Selected Contract at the Department of State Health Services (State Auditor's Office Report No. 16-031, June 2016)</i>			
Agency Self-reported Implementation Status: Fully Implemented			
	2016	The Department should:	
Chapter 1		<ul style="list-style-type: none"> ▪ Develop a process to verify the accuracy of all types of pharmaceutical drug prices and contractor discounts, and to verify that unauthorized charges are not paid. 	Fully Implemented
Chapter 1		<ul style="list-style-type: none"> ▪ Establish a process to ensure that it makes payments within established time frames and it receives the maximum discount established in its contracts. 	Fully Implemented
Chapter 1		<ul style="list-style-type: none"> ▪ Pay interest for payments made after the established due date, as required by Texas Government Code, Section 2251.025. 	Fully Implemented
Chapter 1		<ul style="list-style-type: none"> ▪ Assign a qualified contract manager to oversee all contracts, including contracts that are primarily for goods. 	Fully Implemented
Chapter 1		<ul style="list-style-type: none"> ▪ Verify the data in the adjusted service level performance measure reports it receives from the contractor and document reviews of the contractor's compliance with contract terms, including the adjusted service level performance measure. 	Fully Implemented
Chapter 1		<ul style="list-style-type: none"> ▪ Complete and document a monitoring risk assessment for large contracts. 	Fully Implemented
Chapter 1		<ul style="list-style-type: none"> ▪ Develop and implement contracting policies and procedures that identify management responsible for (1) approving purchase requisitions for solicitations and (2) renewals of contracts that are primarily for goods. 	Fully Implemented

**Implementation Status of State Auditor's Office Recommendations for Reports Released
From June 30, 2015, through June 30, 2017**

Chapter Number	Fiscal Year Report Released	Recommendation	Implementation Status Determined by Auditors
Article III - Education			
Agency 772 - School for the Deaf			
<i>An Audit Report on Deferred Maintenance for the School for the Deaf (State Auditor's Office Report No. 16-008, October 2015)</i>			
Agency Self-reported Implementation Status: Fully Implemented			
	2016	The School should:	
Chapter 1-A		<ul style="list-style-type: none"> ▪ Comply with all applicable state statutes and other requirements when making repair and rehabilitation purchases and document its compliance, including adequately documenting proprietary purchases and the reasons that proprietary goods or services are the only satisfactory means to meet the School's needs. 	Fully Implemented
Chapter 1-A		<ul style="list-style-type: none"> ▪ Ensure that its purchasing staff make the required conflict of interest disclosures. 	Fully Implemented
Article VI - Natural Resources			
Agency 305 - General Land Office			
<i>An Audit Report on Contract and Financial Management Processes at the General Land Office (State Auditor's Office Report No. 15-037, July 2015)</i>			
Agency Self-reported Implementation Status: Fully Implemented			
	2015	The Office should:	
Chapter 1-C		<ul style="list-style-type: none"> ▪ Develop, document, and implement procedures for its review of a contractor's work. 	Fully Implemented
Chapter 1-C		<ul style="list-style-type: none"> ▪ Consistently charge invoice payments to the correct purchase orders. 	Fully Implemented
Chapter 2-B		<ul style="list-style-type: none"> ▪ Obtain all of the required approvals for amendments to work orders. 	Fully Implemented
Chapter 2-B		<ul style="list-style-type: none"> ▪ Report contracts to the Legislative Budget Board as required by the Texas Government Code. 	Incomplete/ Ongoing
Chapter 3-B		<ul style="list-style-type: none"> ▪ Develop, document, and implement policies and procedures to address change orders for contracts, including the role of its legal services division in reviewing and approving change orders. 	Fully Implemented
Chapter 4		<ul style="list-style-type: none"> ▪ Update its record retention schedule to align with the <i>State of Texas Contract Management Guide</i>, and retain contract documentation in accordance with that schedule. 	Fully Implemented
Chapter 4		<ul style="list-style-type: none"> ▪ Ensure that contract managers complete required contract management training. 	Fully Implemented
Chapter 4		<ul style="list-style-type: none"> ▪ Report contractor performance to the Office of the Comptroller of Public Accounts as required by the Texas Administrative Code. 	Incomplete/ Ongoing
Auditor Comments:			
Auditors conducted testing on a limited sample of contracts and determined that for 3 of 3 contracts tested, the Office did not report contracts to the Legislative Budget Board as required. Additionally, for 3 of 3 contracts tested, the Office did not report contractor performance to the Office of the Comptroller of Public Accounts as required.			
Agency 580 - Water Development Board			
<i>An Audit Report on the State Water Implementation Revenue Fund for Texas at the Water Development Board (State Auditor's Office Report No. 16-039, August 2016)</i>			
Agency Self-reported Implementation Status: Fully Implemented			
Chapter 1-B	2016	The Board should develop and implement a process to document scenarios and inputs used in the financial model for the SWIFT program to make key policy and funding decisions.	Fully Implemented

**Implementation Status of State Auditor's Office Recommendations for Reports Released
From June 30, 2015, through June 30, 2017**

Chapter Number	Fiscal Year Report Released	Recommendation	Implementation Status Determined by Auditors
Article VII - Business and Economic Development			
Agency 608 - Department of Motor Vehicles			
<i>An Audit Report on Complaint Processing at the Department of Motor Vehicles (State Auditor's Office Report No. 17-036, May 2017)</i>			
Agency Self-reported Implementation Status: Fully Implemented			
Chapter 1-C	2017	The Department should: <ul style="list-style-type: none"> ▪ Implement a process to review the accuracy of complaint data entered into its complaint tracking systems, including key dates that it uses for internal reporting and to track the timeliness and effectiveness of complaint investigations. 	Fully Implemented
Chapter 1-C		<ul style="list-style-type: none"> ▪ To reduce the risk of misinterpretation of its reports on complaints, ensure that those reports include (1) its definition of a complaint and (2) only activities that meet that definition. 	Fully Implemented

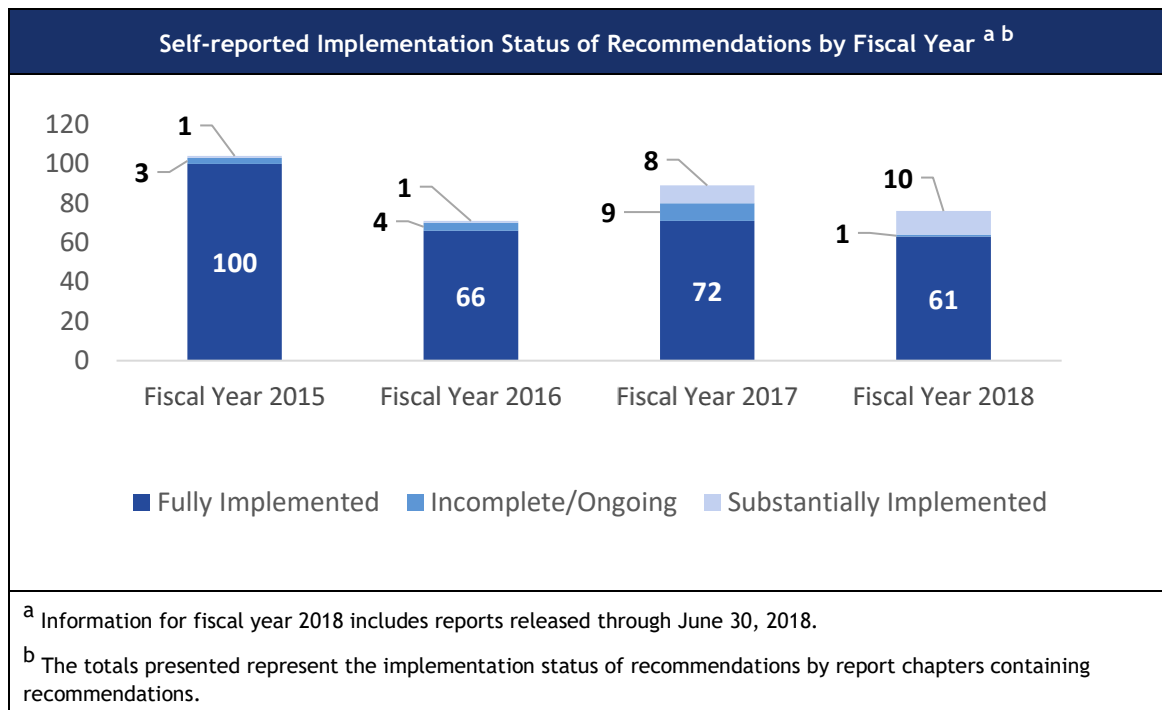
Source: Auditors' verification of agencies' self-reported implementation status. The information in this report was subject to limited tests and confirmations that were designed to address the project objective.

Self-reported Implementation Status for Recommendations Issued to State Entities and Higher Education Institutions from September 1, 2014, through June 30, 2018

In 89 performance audit reports¹ to state agencies and higher education institutions issued from September 1, 2014, through June 30, 2018, the State Auditor’s Office made recommendations to state agencies and higher education institutions in 336 report chapters. Of those, the audited entities self-reported that they fully implemented the recommendations in 299 (89 percent) chapters, that they had substantially implemented the recommendations in 20 (6 percent) chapters, and that implementation was incomplete or ongoing for the recommendations in 17 (5 percent) chapters.

Figure 2 shows the state agencies and higher education institutions’ self-reported implementation status of prior State Auditor’s Office recommendations by fiscal year.

Figure 2



Source: Agencies’ self-reported implementation status in the State Auditor’s Office’s Audit and Results system as of December 31, 2018.

¹ The State Auditor’s Office released 152 performance audit reports from September 1, 2014, through June 30, 2018. The scope of this project excluded 63 of those performance audit reports because they contained recommendations to non-state entities, contained no recommendations, had recommendations that were followed up in subsequent audits, or were released after June 30, 2018.

Table 2 shows a summary of the self-reported implementation status for the recommendations by state agency and higher education institution.

Table 2

Self-reported Implementation Status of State Auditor's Office Recommendations for Reports Released From September 1, 2014, through June 30, 2018 (Includes only implementation status requested by the State Auditor's Office by December 31, 2018)						
Fiscal Year Report Released	Report Name	Reported as Fully Implemented	Reported as Substantially Implemented	Reported as Incomplete/Ongoing	Total	Percent Fully Implemented
Article I - General Government						
Agency 301 - Office of the Governor		10	0	0	10	100%
2015	<i>An Audit Report on the Texas Enterprise Fund at the Office of the Governor (State Auditor's Office Report No. 15-003, September 2014)</i>	7	0	0	7	100%
2016	<i>An Audit Report on the Major Events Trust Fund (State Auditor's Office Report No. 16-001, September 2015) ^a</i>	3	0	0	3	100%
Agency 302 - Office of the Attorney General		3	0	0	3	100%
2017	<i>An Audit Report on Selected Contracts at the Office of the Attorney General (State Auditor's Office Report No. 17-039, June 2017)</i>	3	0	0	3	100%
Agency 303 - Texas Facilities Commission		7	0	1	8	88%
2015	<i>An Audit Report on Selected Contracts at the Texas Facilities Commission (State Auditor's Office Report No. 15-001, September 2014)</i>	5	0	0	5	100%
2017	<i>An Audit Report on the Texas Facilities Commission's Compliance with Requirements Related to the Historically Underutilized Business and State Use Programs (State Auditor's Office Report No. 17-030, April 2017)</i>	2	0	1	3	67%
Agency 304 - Office of the Comptroller of Public Accounts		14	0	0	14	100%
2015	<i>An Audit Report on Selected State Entities' Compliance with Requirements Related to the Historically Underutilized Business Program and the State Use Program (State Auditor's Office Report No. 15-006, October 2014)</i>	2	0	0	2	100%
2015	<i>An Audit Report on Selected Major Agreements Under the Texas Economic Development Act (State Auditor's Office Report No. 15-009, November 2014)</i>	4	0	0	4	100%
2017	<i>An Audit Report on the Department of Public Safety's Compliance with Requirements Related to the Historically Underutilized Business and State Use Programs (State Auditor's Office Report No. 17-008, October 2016)</i>	1	0	0	1	100%

**Self-reported Implementation Status of State Auditor's Office Recommendations
for Reports Released From September 1, 2014, through June 30, 2018
(Includes only implementation status requested by the State Auditor's Office by December 31, 2018)**

Fiscal Year Report Released	Report Name	Reported as Fully Implemented	Reported as Substantially Implemented	Reported as Incomplete/Ongoing	Total	Percent Fully Implemented
2017	<i>An Audit Report on the Texas Multiple Award Schedule (TXMAS) Contracts Program at the Office of the Comptroller of Public Accounts (State Auditor's Office Report No. 17-010, October 2016)</i>	3	0	0	3	100%
2017	<i>An Audit Report on Selected Major Agreements Under the Texas Economic Development Act (State Auditor's Office Report No. 17-043, July 2017)</i>	1	0	0	1	100%
2018	<i>An Audit Report on the Office of the Comptroller of Public Accounts' Controls Over the Centralized Accounting Payroll/Personnel System (State Auditor's Office Report No. 18-002, October 2017)</i>	3	0	0	3	100%
Agency 306 - Library and Archives Commission		4	0	0	4	100%
2016	<i>An Audit Report on Financial Processes at the Library and Archives Commission (State Auditor's Office Report No. 16-035, July 2016)</i>	4	0	0	4	100%
Agency 313 - Department of Information Resources		4	1	0	5	80%
2016	<i>An Audit Report on Selected Agencies' Use of Department of Information Resources Information Technology Staffing Services Contracts (State Auditor's Office Report No. 16-020, March 2016)</i>	1	0	0	1	100%
2017	<i>An Audit Report on Selected Contracts at the Department of Information Resources (State Auditor's Office Report No. 17-038, June 2017)</i>	3	1	0	4	75%
Agency 327 - Employees Retirement System		12	0	0	12	100%
2015	<i>An Audit Report on the HealthSelect Contract at the Employees Retirement System (State Auditor's Office Report No. 15-007, November 2014)</i>	10	0	0	10	100%
2015	<i>An Audit Report on Incentive Compensation at Selected Agencies (State Auditor's Office Report No. 15-032, May 2015)</i>	1	0	0	1	100%
2016	<i>An Audit Report on Incentive Compensation at the Permanent School Fund, General Land Office, Employees Retirement System, and Teacher Retirement System (State Auditor's Office Report No. 16-030, June 2016)</i>	1	0	0	1	100%
Agency 338 - Pension Review Board		2	0	0	2	100%
2016	<i>An Audit Report on Financial Processes at the Pension Review Board (State Auditor's Office Report No. 16-038, August 2016)</i>	2	0	0	2	100%

**Self-reported Implementation Status of State Auditor's Office Recommendations
for Reports Released From September 1, 2014, through June 30, 2018
(Includes only implementation status requested by the State Auditor's Office by December 31, 2018)**

Fiscal Year Report Released	Report Name	Reported as Fully Implemented	Reported as Substantially Implemented	Reported as Incomplete/Ongoing	Total	Percent Fully Implemented
Agency 347 - Texas Public Finance Authority		4	0	0	4	100%
2016	<i>An Audit Report on Financial Processes at the Texas Public Finance Authority (State Auditor's Office Report No. 16-029, May 2016)</i>	4	0	0	4	100%
Agency 403 - Veterans Commission		4	0	0	4	100%
2018	<i>An Audit Report on Financial Processes at the Veterans Commission (State Auditor's Office Report No. 18-031, June 2018)</i>	4	0	0	4	100%
Agency 477 - Commission on State Emergency Communications		0	2	3	5	0%
2017	<i>An Audit Report on Selected Contracts at the Commission on State Emergency Communications (State Auditor's Office Report No. 17-041, July 2017)</i>	0	2	3	5	0%
Agency 479 - State Office of Risk Management		2	2	0	4	50%
2018	<i>An Audit Report on Financial Processes at the State Office of Risk Management (State Auditor's Office Report No. 18-032, June 2018)</i>	2	2	0	4	50%
Agency 542 - Cancer Prevention and Research Institute of Texas		2	0	0	2	100%
2018	<i>An Audit Report on Performance Measures at the Cancer Prevention and Research Institute of Texas (State Auditor's Office Report No. 18-009, December 2017)</i>	2	0	0	2	100%
Agency 813 - Commission on the Arts		3	0	0	3	100%
2017	<i>An Audit Report on Financial Processes at the Commission on the Arts (State Auditor's Office Report No. 17-035, May 2017)</i>	3	0	0	3	100%
Article II - Health and Human Services						
Agency 529 - Health and Human Services Commission		26	0	3	29	90%
2015	<i>An Audit Report on Selected State Entities' Compliance with Requirements Related to the Historically Underutilized Business Program and the State Use Program (State Auditor's Office Report No. 15-006, October 2014)</i>	0	0	1	1	0%
2015	<i>An Audit Report on the Telecommunications Managed Services Contract at the Health and Human Services Commission (State Auditor's Office Report No. 15-017, December 2014)</i>	7	0	0	7	100%

**Self-reported Implementation Status of State Auditor's Office Recommendations
for Reports Released From September 1, 2014, through June 30, 2018
(Includes only implementation status requested by the State Auditor's Office by December 31, 2018)**

Fiscal Year Report Released	Report Name	Reported as Fully Implemented	Reported as Substantially Implemented	Reported as Incomplete/Ongoing	Total	Percent Fully Implemented
2015	<i>An Audit Report on Procurement for Terrell State Hospital Operations at the Health and Human Services Commission and the Department of State Health Services (State Auditor's Office Report No. 15-030, March 2015)</i>	2	0	0	2	100%
2015	<i>An Audit Report on Capital Budgets at Health and Human Services Agencies (State Auditor's Office Report No. 15-044, August 2015)</i>	2	0	0	2	100%
2016	<i>An Audit Report on Selected Agencies' Use of Department of Information Resources Information Technology Staffing Services Contracts (State Auditor's Office Report No. 16-020, March 2016)</i>	1	0	0	1	100%
2016	<i>An Audit Report on a Selected Contract at the Department of State Health Services (State Auditor's Office Report No. 16-031, June 2016)</i>	1	0	0	1	100%
2017	<i>An Audit Report on Human Resources Contract Management at the Health and Human Services Commission (State Auditor's Office Report No. 17-004, October 2016)</i>	5	0	1	6	83%
2018	<i>An Audit Report on the Health and Human Services Commission's Management of Its Medicaid Managed Care Contract with Superior HealthPlan, Inc. and Superior HealthPlan Network, and Superior's Compliance with Reporting Requirements (State Auditor's Office Report No. 18-015, January 2018)</i>	3	0	0	3	100%
2018	<i>An Audit Report on a Selected Contract at the Department of State Health Services (State Auditor's Office Report No. 18-025, April 2018)</i>	3	0	1 ^b	4	75%
2018	<i>An Audit Report on the Health and Human Services Commission's Family Violence Program (State Auditor's Office Report No. 18-028, May 2018)</i>	2	0	0	2	100%
Agency 530 - Department of Family and Protective Services		2	0	0	2	100%
2018	<i>An Audit Report on Foster Care Redesign at the Department of Family and Protective Services (State Auditor's Office Report No. 18-022, March 2018)</i>	2	0	0	2	100%

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(Includes only implementation status requested by the State Auditor's Office by December 31, 2018)**

Fiscal Year Report Released	Report Name	Reported as Fully Implemented	Reported as Substantially Implemented	Reported as Incomplete/Ongoing	Total	Percent Fully Implemented
Agency 537 - Department of State Health Services		5	0	0	5	100%
2015	<i>An Audit Report on Selected State Entities' Compliance with Requirements Related to the Historically Underutilized Business Program and the State Use Program (State Auditor's Office Report No. 15-006, October 2014)</i>	1	0	0	1	100%
2016	<i>An Audit Report on Selected Agencies' Use of Department of Information Resources Information Technology Staffing Services Contracts (State Auditor's Office Report No. 16-020, March 2016)</i>	1	0	0	1	100%
2016	<i>An Audit Report on a Selected Contract at the Department of State Health Services (State Auditor's Office Report No. 16-031, June 2016)</i>	2	0	0	2	100%
2018	<i>An Audit Report on a Selected Contract at the Department of State Health Services (State Auditor's Office Report No. 18-025, April 2018)</i>	1	0	0	1	100%
Agency 538 - Department of Assistive and Rehabilitative Services ^c		1	0	0	1	100%
2015	<i>An Audit Report on Capital Budgets at Health and Human Services Agencies (State Auditor's Office Report No. 15-044, August 2015)</i>	1	0	0	1	100%
Agency 539 - Department of Aging and Disability Services ^d		2	0	0	2	100%
2015	<i>An Audit Report on Capital Budgets at Health and Human Services Agencies (State Auditor's Office Report No. 15-044, August 2015)</i>	2	0	0	2	100%
Agency 544 - Texas Civil Commitment Office ^e		3	0	0	3	100%
2015	<i>An Audit Report on the Office of Violent Sex Offender Management (State Auditor's Office Report No. 15-018, January 2015)</i>	3	0	0	3	100%
Article III - Education						
Agency 506 - The University of Texas M.D. Anderson Cancer Center		1	0	0	1	100%
2015	<i>An Audit Report on Selected State Entities' Compliance with Requirements Related to the Historically Underutilized Business Program and the State Use Program (State Auditor's Office Report No. 15-006, October 2014)</i>	1	0	0	1	100%

**Self-reported Implementation Status of State Auditor's Office Recommendations
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Fiscal Year Report Released	Report Name	Reported as Fully Implemented	Reported as Substantially Implemented	Reported as Incomplete/Ongoing	Total	Percent Fully Implemented
Agency 701 - Texas Education Agency		11	0	0	11	100%
2015	<i>An Audit Report on Selected Major Agreements Under the Texas Economic Development Act (State Auditor's Office Report No. 15-009, November 2014)</i>	3	0	0	3	100%
2017	<i>An Audit Report on the Texas Education Agency's Procurement and Oversight of Texas Virtual School Network Contracts (State Auditor's Office Report No. 17-002, September 2016)</i>	3	0	0	3	100%
2017	<i>An Audit Report on Selected Texas Education Agency Contracts and Grant with Education Service Centers (State Auditor's Office Report No. 17-013, November 2016)</i>	3	0	0	3	100%
2017	<i>An Audit Report on Selected Facilities Funding Programs at the Texas Education Agency (State Auditor's Office Report No. 17-046, August 2017)</i>	2	0	0	2	100%
Agency 710 - Texas A&M University System		1	0	0	1	100%
2015	<i>An Audit Report on Selected State Entities' Compliance with Requirements Related to the Historically Underutilized Business Program and the State Use Program (State Auditor's Office Report No. 15-006, October 2014)</i>	1	0	0	1	100%
Agency 723 - The University of Texas Medical Branch at Galveston		3	0	0	3	100%
2017	<i>An Audit Report on the University of Texas Medical Branch at Galveston's Compliance with Requirements Related to the Historically Underutilized Business and State Use Programs (State Auditor's Office Report No. 17-028, March 2017)</i>	3	0	0	3	100%
Agency 724 - The University of Texas at El Paso		1	0	1	2	50%
2017	<i>An Audit Report on the University of Texas at El Paso's Compliance with Benefits Proportional Requirements (State Auditor's Office Report No. 17-022, February 2017)</i>	1	0	1	2	50%
Agency 729 - The University of Texas Southwestern Medical Center		1	3	0	4	25%
2018	<i>An Audit Report on the University of Texas Southwestern Medical Center's Compliance with Requirements Related to the Historically Underutilized Business and State Use Programs (State Auditor's Office Report No. 18-026, April 2018)</i>	1	3	0	4	25%

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Agency 730 - University of Houston		1	0	0	1	100%
2015	<i>An Audit Report on Selected State Entities' Compliance with Requirements Related to the Historically Underutilized Business Program and the State Use Program (State Auditor's Office Report No. 15-036, July 2015)</i>	1	0	0	1	100%
Agency 733 - Texas Tech University		1	0	0	1	100%
2015	<i>An Audit Report on Selected State Entities' Compliance with Requirements Related to the Historically Underutilized Business Program and the State Use Program (State Auditor's Office Report No. 15-006, October 2014)</i>	1	0	0	1	100%
Agency 735 - Midwestern State University		0	0	1	1	0%
2016	<i>An Audit Report on Benefits Proportionality at Higher Education Institutions (State Auditor's Office Report No. 16-024, May 2016)</i>	0	0	1	1	0%
Agency 749 - Texas A&M University - San Antonio		3	0	0	3	100%
2018	<i>An Audit Report on Selected Facilities Support Services Agreements and Special Projects at Selected Universities in the Texas A&M University System (State Auditor's Office Report No. 18-024, April 2018)</i>	3	0	0	3	100%
Agency 751 - Texas A&M University - Commerce		3	0	0	3	100%
2018	<i>An Audit Report on Selected Facilities Support Services Agreements and Special Projects at Selected Universities in the Texas A&M University System (State Auditor's Office Report No. 18-024, April 2018)</i>	3	0	0	3	100%
Agency 755 - Stephen F. Austin State University		4	0	0	4	100%
2017	<i>An Audit Report on Selected Contracts at Stephen F. Austin State University (State Auditor's Office Report No. 17-042, July 2017)</i>	4	0	0	4	100%
Agency 761 - Texas A&M International University		3	0	0	3	100%
2018	<i>An Audit Report on Selected Facilities Support Services Agreements and Special Projects at Selected Universities in the Texas A&M University System (State Auditor's Office Report No. 18-024, April 2018)</i>	3	0	0	3	100%

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Agency 770 - Texas A&M University - Central Texas		2	0	0	2	100%
2018	<i>An Audit Report on Selected Facilities Support Services Agreements and Special Projects at Selected Universities in the Texas A&M University System (State Auditor's Office Report No. 18-024, April 2018)</i>	2	0	0	2	100%
Agency 772 - School for the Deaf		1	0	0	1	100%
2016	<i>An Audit Report on Deferred Maintenance for the School for the Deaf (State Auditor's Office Report No. 16-008, October 2015)</i>	1	0	0	1	100%
Agency 781 - Higher Education Coordinating Board		3	0	0	3	100%
2015	<i>An Audit Report on Financial Management Processes at the Higher Education Coordinating Board (State Auditor's Office Report No. 15-028, March 2015)</i>	3	0	0	3	100%
Article IV - The Judiciary						
Agency 212 - Office of Court Administration		1	1	1	3	33%
2017	<i>An Audit Report on Financial Processes at the Office of Court Administration (State Auditor's Office Report No. 17-048, August 2017)</i>	1	1	1	3	33%
Article V - Public Safety and Criminal Justice						
Agency 401 - Military Department		0	3	0	3	0%
2018	<i>An Audit Report on Financial Processes at the Military Department (State Auditor's Office Report No. 18-010, December 2017)</i>	0	3	0	3	0%
Agency 405 - Department of Public Safety		6	2	0	8	75%
2016	<i>An Audit Report on Selected Contracts at the Department of Public Safety (State Auditor's Office Report No. 16-023, May 2016)</i>	3	0	0	3	100%
2016	<i>An Audit Report on the Criminal Justice Information System at the Department of Public Safety and the Texas Department of Criminal Justice (State Auditor's Office Report No. 16-025, May 2016)</i>	2	1	0	3	67%
2017	<i>An Audit Report on the Department of Public Safety's Compliance with Requirements Related to the Historically Underutilized Business and State Use Programs (State Auditor's Office Report No. 17-008, October 2016)</i>	1	1	0	2	50%

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Agency 458 - Alcoholic Beverage Commission		5	0	0	5	100%
2017	<i>An Audit Report on Financial Processes at the Alcoholic Beverage Commission (State Auditor's Office Report No. 17-044, July 2017)</i>	5	0	0	5	100%
Agency 644 - Juvenile Justice Department		3	0	2	5	60%
2016	<i>An Audit Report on Financial Processes at the Juvenile Justice Department (State Auditor's Office Report No. 16-032, July 2016)</i>	3	0	2	5	60%
Agency 696 - Department of Criminal Justice		8	0	0	8	100%
2016	<i>An Audit Report on the Criminal Justice Information System at the Department of Public Safety and the Texas Department of Criminal Justice (State Auditor's Office Report No. 16-025, May 2016)</i>	4	0	0	4	100%
2017	<i>An Audit Report on Selected Contracts at the Department of Criminal Justice (State Auditor's Office Report No. 17-032, May 2017)</i>	1	0	0	1	100%
2018	<i>An Audit Report on Financial Processes at the Department of Criminal Justice (State Auditor's Office Report No. 18-035, June 2018)</i>	3	0	0	3	100%
Article VI - Natural Resources						
Agency 305 - General Land Office		15	0	1	16	94%
2015	<i>An Audit Report on Selected State Entities' Compliance with Requirements Related to the Historically Underutilized Business Program and the State Use Program (State Auditor's Office Report No. 15-006, October 2014)</i>	1	0	0	1	100%
2015	<i>An Audit Report on Incentive Compensation at Selected Agencies (State Auditor's Office Report No. 15-032, May 2015)</i>	1	0	0	1	100%
2015	<i>An Audit Report on Contract and Financial Management Processes at the General Land Office (State Auditor's Office Report No. 15-037, July 2015)</i>	8	0	1	9	89%
2016	<i>An Audit Report on the General Land Office's Administration of Real Estate Transactions (State Auditor's Office Report No. 16-018, March 2016)</i>	4	0	0	4	100%

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2016	<i>An Audit Report on Incentive Compensation at the Permanent School Fund, General Land Office, Employees Retirement System, and Teacher Retirement System (State Auditor's Office Report No. 16-030, June 2016)</i>	1	0	0	1	100%
Agency 551 - Department of Agriculture		10	0	0	10	100%
2016	<i>An Audit Report on Financial Reporting and Contracting at the Department of Agriculture (State Auditor's Office Report No. 16-019, March 2016)</i>	7	0	0	7	100%
2017	<i>An Audit Report on Fees at the Department of Agriculture (State Auditor's Office Report No. 17-049, August 2017)</i>	3	0	0	3	100%
Agency 580 - Water Development Board		5	0	0	5	100%
2016	<i>An Audit Report on the State Water Implementation Revenue Fund for Texas at the Water Development Board (State Auditor's Office Report No. 16-039, August 2016)</i>	5	0	0	5	100%
Agency 582 - Commission on Environmental Quality		2	0	0	2	100%
2015	<i>An Audit Report on Selected State Entities' Compliance with Requirements Related to the Historically Underutilized Business Program and the State Use Program (State Auditor's Office Report No. 15-036, July 2015)</i>	1	0	0	1	100%
2017	<i>An Audit Report on Selected Contracts at the Commission on Environmental Quality (State Auditor's Office Report No. 17-029, March 2017)</i>	1	0	0	1	100%
Agency 592 - Soil and Water Conservation Board		1	1	0	2	50%
2017	<i>An Audit Report on Grant Management at the Soil and Water Conservation Board (State Auditor's Office Report No. 17-045, August 2017)</i>	1	1	0	2	50%
Agency 802 - Parks and Wildlife Department		5	0	0	5	100%
2018	<i>An Audit Report on Contracting Processes in the Parks and Wildlife Department's Infrastructure Division (State Auditor's Office Report No. 18-008, December 2017)</i>	5	0	0	5	100%
Article VII - Business and Economic Development						
Agency 320 - Texas Workforce Commission		3	2	1	6	50%
2017	<i>An Audit Report on Selected Grants to Public Community Colleges at the Texas Workforce Commission (State Auditor's Office Report No. 17-040, July 2017)</i>	3	2	1	6	50%

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Agency 362 - Texas Lottery Commission		1	0	0	1	100%
2016	<i>An Audit Report on the Texas Lottery Commission's Administration of Selected Instant Ticket Contracts (State Auditor's Office Report No. 16-028, May 2016)</i>	1	0	0	1	100%
Agency 601 - Department of Transportation		16	0	0	16	100%
2015	<i>An Audit Report on a Construction Contract at the Department of Transportation (State Auditor's Office Report No. 15-033, June 2015)</i>	7	0	0	7	100%
2016	<i>An Audit Report on Selected Business Opportunity Programs at the Department of Transportation (State Auditor's Office Report No. 16-002, September 2015)</i>	3	0	0	3	100%
2016	<i>An Audit Report on Selected Design-build Contracts at the Department of Transportation (State Auditor's Office Report No. 16-037, August 2016)</i>	6	0	0	6	100%
Agency 608 - Department of Motor Vehicles		3	0	0	3	100%
2017	<i>An Audit Report on Complaint Processing at the Department of Motor Vehicles (State Auditor's Office Report No. 17-036, May 2017)</i>	3	0	0	3	100%
Article VIII - Regulatory						
Agency 364 - Health Professions Council		4	0	0	4	100%
2018	<i>An Audit Report on Information Technology Services at the Health Professions Council (State Auditor's Office Report No. 18-034, June 2018)</i>	4	0	0	4	100%
Agency 448 - Office of Injured Employee Counsel		2	0	0	2	100%
2015	<i>An Audit Report on the Office of Injured Employee Counsel (State Auditor's Office Report No. 15-027, March 2015)</i>	2	0	0	2	100%
Agency 452 - Department of Licensing and Regulation		3	0	1	4	75%
2017	<i>An Audit Report on Financial Processes at the Department of Licensing and Regulation (State Auditor's Office Report No. 17-003, September 2016)</i>	3	0	1	4	75%
Agency 454 - Department of Insurance		1	0	0	1	100%
2015	<i>An Audit Report on Selected State Entities' Compliance with Requirements Related to the Historically Underutilized Business Program and the State Use Program (State Auditor's Office Report No. 15-006, October 2014)</i>	1	0	0	1	100%

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Agency 456 - Board of Plumbing Examiners		1	1	0	2	50%
2018	<i>An Audit Report on Performance Measures at the Board of Plumbing Examiners (State Auditor's Office Report No. 18-017, February 2018)</i>	1	1	0	2	50%
Agency 464 - Board of Professional Land Surveying		2	0	0	2	100%
2015	<i>An Audit Report on Performance Measures at the Board of Professional Land Surveying (State Auditor's Office Report No. 15-040, August 2015)</i>	2	0	0	2	100%
Agency 473 - Public Utility Commission		4	0	0	4	100%
2016	<i>An Audit Report on Financial Processes at the Public Utility Commission of Texas (State Auditor's Office Report No. 16-033, July 2016)</i>	4	0	0	4	100%
Agency 475 - Office of Public Utility Counsel		1	0	0	1	100%
2018	<i>An Audit Report on Performance Measures at the Office of Public Utility Counsel (State Auditor's Office Report No. 18-027, April 2018)</i>	1	0	0	1	100%
Agency 507 - Texas Board of Nursing		2	0	1	3	67%
2016	<i>An Audit Report on Financial Processes at the Texas Board of Nursing (State Auditor's Office Report No. 16-022, April 2016)</i>	2	0	1	3	67%
Agency 508 - Board of Chiropractic Examiners		7	1	0	8	88%
2015	<i>An Audit Report on Performance Measures at the Board of Chiropractic Examiners (State Auditor's Office Report No. 15-029, March 2015)</i>	7	1	0	8	88%
Agency 513 - Funeral Service Commission		1	0	0	1	100%
2017	<i>An Audit Report on Enforcement Activities at the Funeral Service Commission (State Auditor's Office Report No. 17-033, May 2017)</i>	1	0	0	1	100%
Agency 514 - Optometry Board		3	0	0	3	100%
2015	<i>An Audit Report on Performance Measures at the Optometry Board (State Auditor's Office Report No. 15-041, August 2015)</i>	3	0	0	3	100%
Agency 515 - Board of Pharmacy		5	0	1	6	83%
2015	<i>An Audit Report on Inspections of Compounding Pharmacies at the Board of Pharmacy (State Auditor's Office Report No. 15-039, August 2015)</i>	5	0	1	6	83%

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Agency 520 - Board of Examiners of Psychologists		3	0	0	3	100%
2015	<i>An Audit Report on Performance Measures at the Board of Examiners of Psychologists (State Auditor's Office Report No. 15-038, August 2015)</i>	3	0	0	3	100%
Other State Entities ^f						
Agency 329 - Real Estate Commission		2	0	0	2	100%
2015	<i>An Audit Report on the Real Estate Commission: A Self-directed Semi-independent Agency (State Auditor's Office Report No. 14-037, September 2014)</i>	2	0	0	2	100%
Agency 450 - Department of Savings and Mortgage Lending		4	0	0	4	100%
2017	<i>An Audit Report on the Department of Savings and Mortgage Lending: A Self-directed, Semi-independent Agency (State Auditor's Office Report No. 17-034, May 2017)</i>	4	0	0	4	100%
Agency 451 - Department of Banking		1	0	0	1	100%
2017	<i>An Audit Report on the Department of Banking: A Self-directed, Semi-independent Agency (State Auditor's Office Report No. 17-012, November 2016)</i>	1	0	0	1	100%
Agency 457 - Board of Public Accountancy		4	1	0	5	80%
2018	<i>An Audit Report on the Board of Public Accountancy: A Self-directed, Semi-independent Agency (State Auditor's Office Report No. 18-007, December 2017)</i>	4	1	0	5	80%
Agency 459 - Board of Architectural Examiners		5	0	0	5	100%
2018	<i>An Audit Report on the Texas Board of Architectural Examiners: A Self-directed, Semi-independent Agency (State Auditor's Office Report No. 18-014, January 2018)</i>	5	0	0	5	100%
Agency 460 - Board of Professional Engineers		4	0	0	4	100%
2018	<i>An Audit Report on the Board of Professional Engineers: A Self-directed, Semi-independent Agency (State Auditor's Office Report No. 18-016, February 2018)</i>	4	0	0	4	100%
Agency 466 - Office of Consumer Credit Commissioner		3	0	0	3	100%
2017	<i>An Audit Report on the Office of Consumer Credit Commissioner: A Self-directed, Semi-independent Agency (State Auditor's Office Report No. 17-020, January 2017)</i>	3	0	0	3	100%

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Agency 469 - Credit Union Department		4	0	0	4	100%
2017	<i>An Audit Report on the Credit Union Department: A Self-directed, Semi-independent Agency (State Auditor's Office Report No. 17-014, December 2016)</i>	4	0	0	4	100%

- ^a The State Auditor's Office originally issued *An Audit Report on the Major Events Trust Fund* (State Auditor's Office Report No. 16-001, September 2015) to the Office of the Comptroller of Public Accounts. The 84th Legislature transferred administration of the Major Events Trust Fund to the Office of the Governor; therefore, the Office of the Governor provided the implementation status information presented in this table.
- ^b This recommendation was originally directed to the Department of State Health Services; however, because the self-reported status was provided by the Health and Human Services Commission, it has been listed under the Health and Human Services Commission.
- ^c The Department of Assistive and Rehabilitative Services was abolished as of September 1, 2016, and its programs and services were transferred to the Texas Workforce Commission and the Health and Human Services Commission.
- ^d The Department of Aging and Disability Services was abolished as of September 1, 2017, and its programs and services were transferred to the Health and Human Services Commission.
- ^e The Texas Civil Commitment Office was formerly known as the Office of Violent Sex Offender Management.
- ^f Other state entities are entities that are not included in the General Appropriations Act.

Source: Agencies' self-reported implementation status in the State Auditor's Office's Audit and Results system as of December 31, 2018. Auditors verified the accuracy of the self-reported implementation status for only the recommendations in Table 1. The information in this report was subject to limited tests and confirmations that were designed to address the project objective.