



A Report on

# The Implementation Status of Prior State Auditor's Office Recommendations

April 27, 2020

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. As part of the annual audit plan, the State Auditor's Office verifies the self-reported implementation status of selected recommendations. The State Auditor's Office focuses on following up on recommendations that are rated as Priority or High in prior State Auditor's Office reports.

The State Auditor's Office requests status reports annually and provides an online interface for audited entities to report the implementation status of audit report recommendations (see text box for definitions of implementation status). That online 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.<sup>1</sup>

From March 29, 2016, through June 30, 2019, the State Auditor's Office released 88 performance audit reports<sup>2</sup> to state agencies and higher education institutions that contained 317 rated chapters with corresponding recommendations. Of those, the audited entities self-reported that they had fully implemented the recommendations in 270 (85 percent) chapters; that they had substantially implemented the recommendations in 28 (9 percent) chapters; and that implementation was incomplete or ongoing for the recommendations in 19 (6 percent) chapters (see Figure 1 on next page).

#### 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.

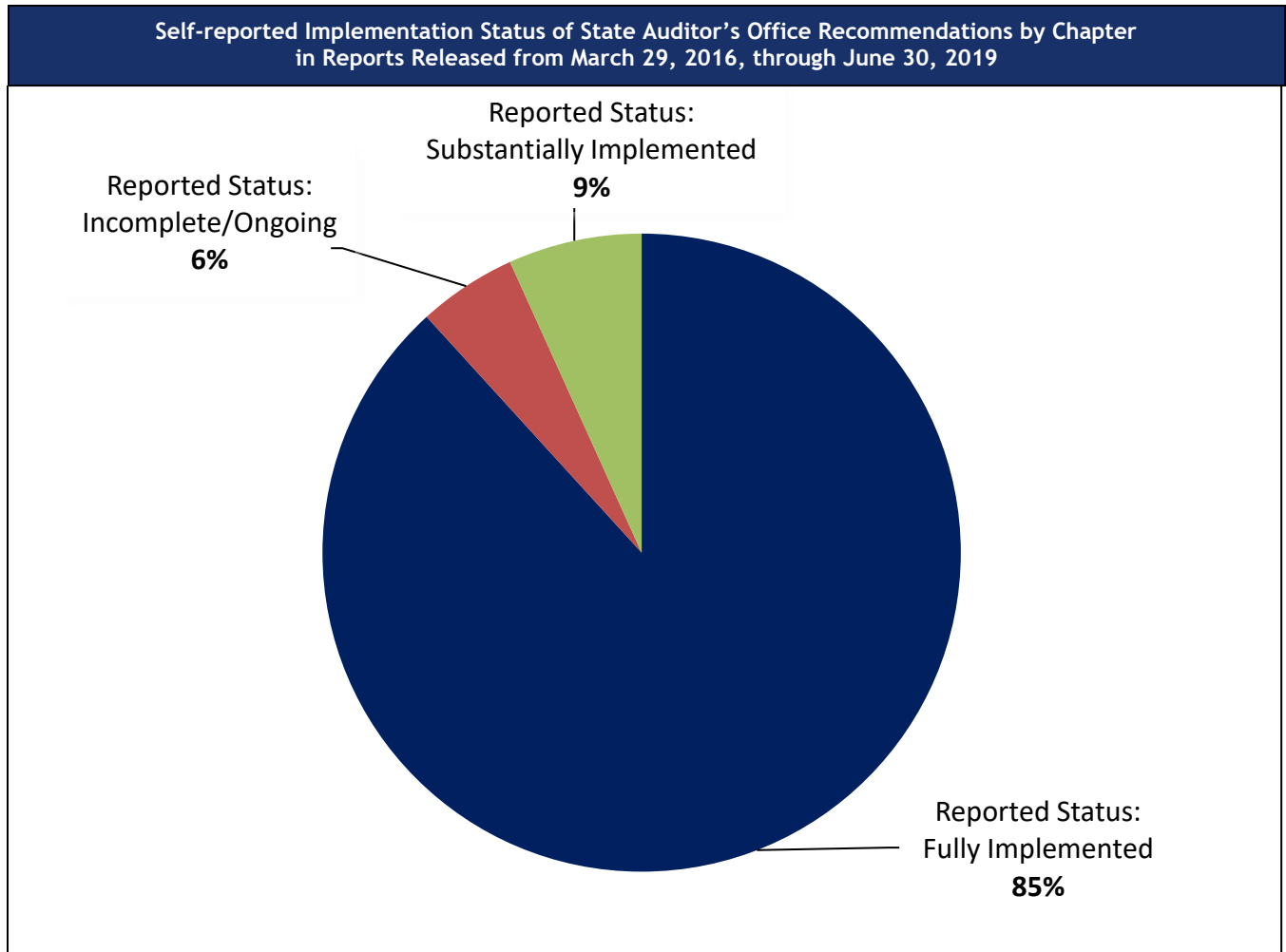
Source: State Auditor's Office instructions for submitting implementation status of recommendations.

<sup>1</sup> 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.

<sup>2</sup> The State Auditor's Office released 97 performance audit reports from March 29, 2016, through June 30, 2019, that contained both chapter ratings and recommendations. The scope of this project excluded nine of those performance audit reports because they contained recommendations to non-state entities or recommendations that were followed up in subsequent audits.

SAO Report No. 20-030

Figure 1



### Auditors Followed Up on Recommendations in Nine Report Chapters

For the purposes of this project, auditors followed up on the implementation status of 28 recommendations made in 9 report chapters for which the entities reported the recommendations as fully implemented. Those report chapters were rated High or Priority and were selected from State Auditor's Office reports released between March 29, 2016, and June 30, 2019. Auditors determined that the audited entities had either fully implemented or substantially implemented all of the recommendations in 6 (67 percent) of the 9 chapters reviewed. Auditors determined the implementation statuses of the recommendations in the remaining 3 (33 percent) chapters were incomplete or ongoing. One of those report chapters had recommendations addressed to the Department of Public Safety in *An Audit Report on Selected Contracts at the Department of Public Safety* (State Auditor's Office Report No. 16-023, May 2016), and the other two report chapters had recommendations addressed to the Department of Agriculture in *An Audit Report on Fees at the Department of Agriculture* (State Auditor's Office Report No. 17-049, August 2017).

The attachment to this letter contains (1) detailed information regarding the implementation status of the recommendations in nine report chapters that the State Auditor's Office followed-up on and (2) a summary of self-reported implementation status for the audit reports the State Auditor's Office released from March 29, 2016, through June 30, 2019.

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  
Alcoholic Beverage Commission  
Department of Agriculture  
Department of Public Safety  
Department of State Health Services  
Department of Transportation  
Parks and Wildlife Department  
Texas Facilities Commission

**Objective, Scope, and Methodology**

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

The project scope included a summary of self-reported implementation statuses of the recommendations in 317 report chapters from 88 performance audit reports with ratings that the State Auditor's Office released between March 29, 2016, and June 30, 2019. The project scope also included the selection and follow-up of 28 recommendations from within 9 report chapters of 7 performance audit reports.

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 project methodology consisted of reviewing supporting documentation, including, but not limited to, contract documentation, expenditure data, and policies and procedures, to verify whether the entity had fully implemented those recommendations. However, the information in this report was subject to limited tests and confirmations that were designed to address the project objective. The information in this report was not subject to all of the tests and confirmations that would be performed in an audit.

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

- Lilia C. Srubar, CPA (Project Manager)
- Brenda Zamarripa (Assistant Project Manager)
- Jerel Deacon
- William J. Morris, CPA
- Jessica Prieto, MPAcc
- Minh Trang
- Kiara White
- Dana Musgrave, MBA (Quality Control Reviewer)
- Lauren Godfrey, CIA, CGAP (Audit Manager)



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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 Texas Facilities Commission, Department of State Health Services, Department of Public Safety, Alcoholic Beverage Commission, Department of Agriculture, Parks and Wildlife Department, and the Department of Transportation. The recommendations were grouped at the chapter or subchapter level as presented in the original audit reports.

Auditors verified that all of the recommendations in 6 (67 percent) of the 9 report chapters were fully implemented or substantially implemented. However, auditors determined that recommendations in the remaining 3 (33 percent) chapters were incomplete or ongoing.

Table 1

Implementation Status of State Auditor’s Office Recommendations for Reports Released From March 29, 2016, through June 30, 2019			
Chapter Number and Rating	Fiscal Year Report Released	Recommendation	Implementation Status Determined by Auditors
<b>Article I - General Government</b>			
<b>Agency 303 - Texas Facilities Commission</b>			
<i>An Audit Report on Selected Capitol Complex Project Contracts at the Texas Facilities Commission (State Auditor’s Office Report No. 19-016, December 2018)</i>			
<b>Agency Self-reported Implementation Status: Fully Implemented</b>			
Chapter 3-A High 	2019	The Agency should ensure that vendors obtain the minimum liability insurance coverage amount for each type of insurance required by the contract prior to allowing the vendor to commence work.	Fully Implemented

**Implementation Status of State Auditor's Office Recommendations for Reports Released  
From March 29, 2016, through June 30, 2019**

Chapter Number and Rating	Fiscal Year Report Released	Recommendation	Implementation Status Determined by Auditors
<b>Article II - Health and Human Services</b>			
<b>Agency 537 - Department of State Health Services</b>			
<b><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></b>			
<b>Agency Self-reported Implementation Status: Fully Implemented</b>			
Chapter 2-A Priority ●	2018	The Department should develop, document, and implement a process to be used during the development of a solicitation that determines whether an exemption from the Statewide Data Center Services Program is required for the procurement of a major information resources project and when applicable, develop the procurement according to the results of its request for an exemption.	Substantially Implemented
<b>Article V - Public Safety and Criminal Justice</b>			
<b>Agency 405 - Department of Public Safety</b>			
<b><i>An Audit Report on Selected Contracts at the Department of Public Safety (State Auditor's Office Report No. 16-023, May 2016)</i></b>			
<b>Agency Self-reported Implementation Status: Fully Implemented</b>			
Chapter 1-A High ●	2016	The Department should: <ul style="list-style-type: none"> <li>Strengthen its review process to ensure that it (1) applies rebates to its payments to the fuel card vendor, (2) obtains refunds for instances of fraud that the fuel card vendor identifies and reports to the Department, and (3) consistently makes payments to the fuel card vendor in a timely manner to prevent incurring interest penalties.</li> <li>Develop, document, and implement a process to make payments to the fuel card vendor only for charges that employees have documented and that supervisors have reviewed.</li> </ul>	Incomplete or Ongoing
Chapter 1-B High ●		The Department should: <ul style="list-style-type: none"> <li>Develop, document, and implement a process to review available data from the fuel card vendor to validate fuel card charges.</li> <li>Require its employees to enter accurate driver IDs (driver identification numbers) and vehicle identification numbers at the fuel pump when they make fuel card charges.</li> <li>Destroy fuel cards and cancel driver IDs when individuals' employment ends.</li> <li>Designate a contract manager for the fuel card contract.</li> </ul>	Substantially Implemented
<b>Auditor Comments:</b>			
For the recommendations in Chapter 1-A, the Department made late payments to the fuel card vendor during fiscal year 2017 through fiscal year 2020 and incurred interest penalties. In addition, the Department was unable to provide supporting documentation indicating that selected employees' fuel card charges were reviewed by a supervisor prior to payment.			
For the recommendations in Chapter 1-B, the Department designated a contract manager for the fuel card contract and required fuel card users to complete fuel card use agreements. In addition, the Department established a policy for granting exceptions to fuel card policy limits; however, the Department did not consistently maintain documentation to support policy limit exceptions. The Department also ensured driver IDs and fuel cards were not used after selected individuals' employment ended, but those individuals' fuel cards were not always cancelled upon their separation from the Department.			

**Implementation Status of State Auditor's Office Recommendations for Reports Released  
From March 29, 2016, through June 30, 2019**

Chapter Number and Rating	Fiscal Year Report Released	Recommendation	Implementation Status Determined by Auditors
<b>Agency 458 - Alcoholic Beverage Commission</b> <i>An Audit Report on Financial Processes at the Alcoholic Beverage Commission (State Auditor's Office Report No. 17-044, July 2017)</i>			
<b>Agency Self-reported Implementation Status: Fully Implemented</b>			
Chapter 4-B High ●	2017	The Agency should: <ul style="list-style-type: none"> <li>▪ Consistently maintain documentation to support all travel expenditures.</li> <li>▪ Strengthen processes to consistently obtain required and appropriate approvals prior to travelers' departing for travel and processing related payments.</li> <li>▪ Strengthen processes to ensure that it properly records travel expenditures in USAS (Uniform Statewide Accounting System).</li> <li>▪ Strengthen processes to ensure that it makes travel-related payments in a timely manner.</li> </ul>	Fully Implemented
<b>Article VI - Natural Resources</b>			
<b>Agency 551 - Department of Agriculture</b> <i>An Audit Report on Fees at the Department of Agriculture (State Auditor's Office Report No. 17-049, August 2017)</i>			
<b>Agency Self-reported Implementation Status: Fully Implemented</b>			
Chapter 1 Priority ●	2017	The Department should: <ul style="list-style-type: none"> <li>▪ Develop and implement processes to monitor expenditures for its cost-recovery programs, and periodically compare those expenditures with its revenues for those programs.</li> <li>▪ Evaluate whether it should update its fee structure based on its comparison of actual revenues and actual expenditures to ensure that it sets fees at amounts necessary to recover its costs.</li> </ul>	Incomplete or Ongoing
Chapter 2-A High ●		The Department should: <ul style="list-style-type: none"> <li>▪ Develop and implement clearly defined and consistent processes for estimating costs for its cost-recovery programs. Those processes should ensure that the Department:               <ul style="list-style-type: none"> <li>◆ Bases its annual cost estimates on actual or projected direct or indirect costs for its cost-recovery programs.</li> <li>◆ Verifies the accuracy of its cost estimates.</li> <li>◆ Consistently applies the methodologies it uses to estimate its costs.</li> </ul> </li> <li>▪ Maintain supporting documentation showing how it estimates its operating and indirect costs.</li> <li>▪ Prepare an indirect cost-recovery plan annually, as required by Texas Government Code, Section 2106.003, and implement that plan by incorporating it into its fee-setting process to ensure that it sets fees at amounts sufficient to recover indirect costs, when feasible.</li> </ul>	Incomplete or Ongoing
<b>Auditor Comments:</b> The Department developed and implemented a process to monitor expenditures for its cost-recovery programs and periodically compared those expenditures with its revenues for those programs; however, the Department did not use this comparison of actual revenues and actual expenditures to evaluate whether it should update its fee structure. In addition, the Department had not prepared the required state indirect cost-recovery plan.			

**Implementation Status of State Auditor's Office Recommendations for Reports Released  
From March 29, 2016, through June 30, 2019**

Chapter Number and Rating	Fiscal Year Report Released	Recommendation	Implementation Status Determined by Auditors
<b>Agency 802 - Parks and Wildlife Department</b>			
<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>			
<b>Agency Self-reported Implementation Status: Fully Implemented</b>			
Chapter 2 High ●	2018	The Department should: <ul style="list-style-type: none"> <li>▪ Ensure that the Division consistently maintains scoring sheets it uses to evaluate vendor responses.</li> <li>▪ Ensure that the standard memos the Division uses to document its vendor selection from its pool of existing blanket contracts for work on specific design projects include information to explain why the Division selected the vendor.</li> <li>▪ Ensure that the Division consistently requires employees to sign required nondisclosure agreements and conflicts of interest forms, and that the Division maintains those forms.</li> <li>▪ Consistently include applicable essential and recommended clauses into its design and construction contracts.</li> </ul>	Fully Implemented
<b>Article VII - Business and Economic Development</b>			
<b>Agency 601 - Department of Transportation</b>			
<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>			
<b>Agency Self-reported Implementation Status: Fully Implemented</b>			
Chapter 1-C High ●	2016	The Department should: <ul style="list-style-type: none"> <li>▪ Establish a consistent, documented process for altering the scope and major components of a project during a design-build procurement. That process should include:                             <ul style="list-style-type: none"> <li>◆ Establishing the subsequent events that should take place after management has determined that all price proposals received on a given design-build project are higher than the Department's cost estimate for the project.</li> <li>◆ Establishing the steps for changing a design-build project to lower its cost in the event that the Department cannot obtain a proposal that has a lower cost than the cost the Department is willing to pay for the project.</li> <li>◆ Establishing criteria for evaluating and determining whether a design-build project should be reprocured due to significant changes to the project's original scope or other changes.</li> </ul> </li> <li>▪ Consider conducting an analysis of its procurement for the SH 99 (Grand Parkway) Segments H, I-1, and I-2 project to identify the reasons the price proposals it received were significantly higher than the estimated cost to help improve its cost-estimation process for future design-build projects.</li> </ul>	Fully Implemented

Source: Auditors' verification of agencies' self-reported implementation status. The information in this report was not subject to the same tests and confirmations that would be performed in an audit.



## ***Self-reported Implementation Status for Recommendations Released to State Entities and Higher Education Institutions from March 29, 2016, through June 30, 2019***

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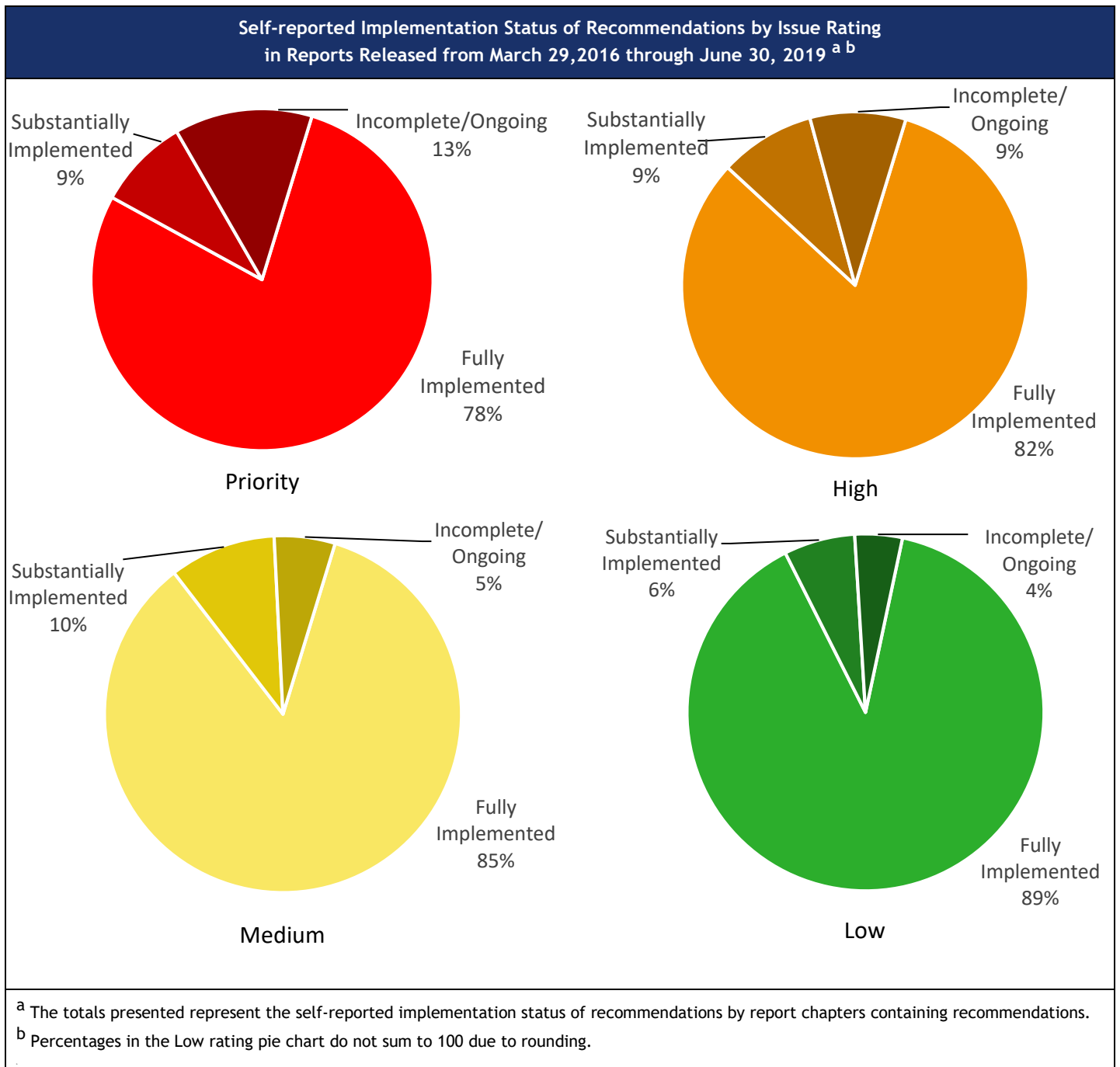
In 88 performance audit reports<sup>1</sup> to state agencies and higher education institutions released from March 29, 2016, through June 30, 2019, the State Auditor's Office made recommendations to state agencies and higher education institutions in 317 report chapters. Of those, the audited entities self-reported that they fully implemented the recommendations in 270 (85 percent) chapters, that they had substantially implemented the recommendations in 28 (9 percent) chapters, and that implementation was incomplete or ongoing for the recommendations in 19 (6 percent) chapters.

Figure 2 on the next page shows, by issue rating, the state agencies and higher education institutions' self-reported implementation status of prior State Auditor's Office recommendations.

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<sup>1</sup> The State Auditor's Office released 97 performance audit reports from March 29, 2016, through June 30, 2019, that contained both chapter ratings and recommendations. The scope of this project excluded nine of those performance audit reports because they contained recommendations to non-state entities or recommendations that were followed up in subsequent audits.

Figure 2



Source: Agencies' self-reported implementation status in the State Auditor's Office's Audit and Results system as of December 2019. Implementation status for State Auditor's Office Report Nos. 18-038, 18-044, 19-009, 19-029, and 19-706, were self-reported after December 2019.

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 March 29, 2016, through June 30, 2019 <sup>a</sup>															
Fiscal Year of Release and Report Name		Reported as Fully Implemented				Reported as Substantially Implemented				Reported as Incomplete/Ongoing				Total	Percent Fully Implemented
		Low	Medium	High	Priority	Low	Medium	High	Priority	Low	Medium	High	Priority		
<b>Article I - General Government</b>															
<b>Agency 302 - Office of the Attorney General</b>															
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>	0	3	0	0	0	0	0	0	0	0	0	0	3	100%
<b>Agency 303 - Texas Facilities Commission</b>															
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>	1	0	1	0	0	0	0	0	1	0	0	0	3	67%
2019	<i>An Audit Report on Selected Capitol Complex Project Contracts at the Texas Facilities Commission (State Auditor's Office Report No. 19-016, December 2018)</i>	1	0	1	0	0	1	0	0	1	2	1	0	7	29%
<b>Agency 304 - Office of the Comptroller of Public Accounts</b>															
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	0	0	0	0	0	0	0	0	0	1	100%
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>	0	2	1	0	0	0	0	0	0	0	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>	0	1	0	0	0	0	0	0	0	0	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>	1	2	0	0	0	0	0	0	0	0	0	0	3	100%

**Self-reported Implementation Status of State Auditor's Office Recommendations  
for Reports Released From March 29, 2016, through June 30, 2019<sup>a</sup>**

Fiscal Year of Release and Report Name	Reported as Fully Implemented				Reported as Substantially Implemented				Reported as Incomplete/Ongoing				Total	Percent Fully Implemented		
	Low	Medium	High	Priority	Low	Medium	High	Priority	Low	Medium	High	Priority				
	●	●	●	●	●	●	●	●	●	●	●	●				
<b>Agency 306 - Library and Archives Commission</b>																
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>				2	2	0	0	0	0	0	0	0	0	4	100%
<b>Agency 307 - Office of the Secretary of State</b>																
2019	<i>An Audit Report on Financial Processes at the Office of the Secretary of State (State Auditor's Office Report No. 19-020, January 2019)</i>				1	0	1	0	1	0	0	0	1	0	5	40%
<b>Agency 313 - Department of Information Resources</b>																
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>				0	1	0	0	0	0	0	0	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	0	0	0	0	0	0	0	4	100%
<b>Agency 338 - Pension Review Board</b>																
2016	<i>An Audit Report on Financial Processes at the Pension Review Board (State Auditor's Office Report No. 16-038, August 2016)</i>				1	0	1	0	0	0	0	0	0	0	2	100%
<b>Agency 347 - Texas Public Finance Authority</b>																
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>				3	2	0	0	0	0	0	0	0	0	5	100%
<b>Agency 403 - Veterans Commission</b>																
2018	<i>An Audit Report on Financial Processes at the Veterans Commission (State Auditor's Office Report 18-031, June 2018)</i>				1	3	0	0	0	0	0	0	0	0	4	100%
<b>Agency 477 - Commission on State Emergency Communications</b>																
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	0	0	1	2	0	0	0	0	5	40%

**Self-reported Implementation Status of State Auditor's Office Recommendations  
for Reports Released From March 29, 2016, through June 30, 2019<sup>a</sup>**

Fiscal Year of Release and Report Name	Reported as Fully Implemented				Reported as Substantially Implemented				Reported as Incomplete/Ongoing				Total	Percent Fully Implemented				
	Low	Medium	High	Priority	Low	Medium	High	Priority	Low	Medium	High	Priority						
																		
<b>Agency 479 - State Office of Risk Management</b>																		
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>				0	1	1	0	1	1	0	0	0	0	0	0	4	50%
<b>Agency 808 - Historical Commission</b>																		
2019	<i>An Audit Report on Selected Contracts at the Historical Commission (State Auditor's Office Report No. 19-023, January 2019)</i>				0	4	1	0	0	0	0	0	0	0	0	0	5	100%
<b>Agency 813 - Commission on the Arts</b>																		
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>				1	2	0	0	0	0	0	0	0	0	0	0	3	100%
<b>Article II - Health and Human Services</b>																		
<b>Agency 529 - Health and Human Services Commission<sup>b</sup></b>																		
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>				0	1	0	0	0	0	0	0	0	0	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>				0	1	0	0	0	0	0	0	0	0	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>				1	1	1	2	0	0	0	1	0	0	0	0	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>				0	0	0	3	0	0	0	0	0	0	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>				0	0	1	2	0	0	0	0	0	0	0	0	3	100%

**Self-reported Implementation Status of State Auditor's Office Recommendations  
for Reports Released From March 29, 2016, through June 30, 2019<sup>a</sup>**

Fiscal Year of Release and Report Name	Reported as Fully Implemented				Reported as Substantially Implemented				Reported as Incomplete/Ongoing				Total	Percent Fully Implemented
	Low	Medium	High	Priority	Low	Medium	High	Priority	Low	Medium	High	Priority		
	●	●	●	●	●	●	●	●	●	●	●	●		
2018 <i>An Audit Report on the Health and Human Services Commission's Family Violence Program</i> (State Auditor's Office Report No. 18-028, May 2018)	1	1	0	0	0	0	0	0	0	0	0	0	2	100%
2018 <i>An Audit Report on Scoring and Evaluation of Selected Procurements at the Health and Human Services Commission</i> (State Auditor's Office Report No. 18-038, July 2018)	0	0	0	1	0	0	0	0	0	0	0	0	1	100%
2019 <i>An Audit Report on Selected Contracts at the Health and Human Services Commission</i> (State Auditor's Office Report No. 19-010, November 2018)	0	2	2	1	0	1	0	0	0	0	0	0	6	83%
2019 <i>An Audit Report on Medicaid Managed Care Contract Processes at the Health and Human Services Commission</i> (State Auditor's Office Report No. 19-025, January 2019)	0	3	0	0	0	0	0	0	0	1	0	0	4	75%
2019 <i>An Audit Report on the Health and Human Services Commission's System of Contract Operation and Reporting</i> (State Auditor's Office Report No. 19-028, February 2019)	0	1	1	1	0	1	0	0	0	0	0	0	4	75%
<b>Agency 530 - Department of Family and Protective Services</b>														
2018 <i>An Audit Report on Foster Care Redesign at the Department of Family and Protective Services</i> (State Auditor's Office Report No. 18-022, March 2018)	0	2	0	0	0	0	0	0	0	0	0	0	2	100%
2018 <i>An Audit Report on the Department of Family and Protective Services' Adult Protective Services Investigations</i> (State Auditor's Office Report No. 18-041, August 2018)	2	2	2	0	0	0	0	0	0	0	1	0	7	86%
<b>Agency 537 - Department of State Health Services</b>														
2016 <i>An Audit Report on Selected Agencies' Use of Department of Information Resources Information Technology Staffing Services Contracts</i> (State Auditor's Office Report No. 16-020, March 2016)	0	1	0	0	0	0	0	0	0	0	0	0	1	100%
2016 <i>An Audit Report on a Selected Contract at the Department of State Health Services</i> (State Auditor's Office Report No. 16-031, June 2016)	1	0	1	0	0	0	0	0	0	0	0	0	2	100%
2018 <i>An Audit Report on a Selected Contract at the Department of State Health Services</i> (State Auditor's Office Report No. 18-025, April 2018)	0	1	0	1	0	0	0	0	0	0	0	0	2	100%

**Self-reported Implementation Status of State Auditor's Office Recommendations  
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	Low	Medium	High	Priority	Low	Medium	High	Priority	Low	Medium	High	Priority										
	●	●	●	●	●	●	●	●	●	●	●	●										
<b>Agency 539 - Department of Aging and Disability Services<sup>c</sup></b>																						
2016	<i>A Classification Compliance Audit Report on Program Specialist and Program Supervisor Positions at the Department of Aging and Disability Services (State Auditor's Office Report No. 16-705, August 2016)</i>				0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	1	100%
<b>Article III - Education</b>																						
<b>Agency 576 - Texas A&amp;M Forest Service</b>																						
2019	<i>An Audit Report on Financial Processes at the Texas A&amp;M Forest Service (State Auditor's Office Report No. 19-009, November 2018)</i>				1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	100%
<b>Agency 701 - Texas Education Agency</b>																						
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>				0	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	3	100%
2017	<i>An Audit Report on Selected Texas Education Agency Contracts and Grant with Education Service Centers (State Auditor's Report No. 17-013, November 2016)</i>				0	1	2	0	0	0	0	0	0	0	0	0	0	0	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>				0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	2	100%
2018	<i>An Audit Report on Selected Contracts at the Texas Education Agency (State Auditor's Office Report No. 18-044, August 2018)</i>				0	1	0	2	0	0	0	1	0	0	0	1	0	0	0	0	5	60%
2018	<i>A Classification Compliance Audit Report on Information Technology Positions at Selected Education Agencies (State Auditor's Office Report No. 18-701, October 2017)</i>				1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	100%
<b>Agency 720 - The University of Texas System</b>																						
2019	<i>An Audit Report on Selected Contracts at The University of Texas System (State Auditor's Office Report No. 19-032, February 2019)</i>				1	0	0	0	0	0	1	0	0	2	0	0	0	0	0	0	4	25%

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	Low	Medium	High	Priority	Low	Medium	High	Priority	Low	Medium	High	Priority					
	●	●	●	●	●	●	●	●	●	●	●	●					
<b>Agency 723 - The University of Texas Medical Branch at Galveston</b>																	
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</i> (State Auditor's Office Report No. 17-028, March 2017)				0	2	1	0	0	0	0	0	0	0	0	3	100%
<b>Agency 724 - The University of Texas at El Paso</b>																	
2017	<i>An Audit Report on the University of Texas at El Paso's Compliance with Benefits Proportional Requirements</i> (State Auditor's Office Report No. 17-022, February 2017)				0	0	0	1	0	0	0	0	1	0	0	2	50%
<b>Agency 729 - The University of Texas Southwestern Medical Center</b>																	
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</i> (State Auditor's Office Report No. 18-026, April 2018)				0	2	2	0	0	0	0	0	0	0	0	4	100%
<b>Agency 735 - Midwestern State University</b>																	
2016	<i>An Audit Report on Benefits Proportionality at Higher Education Institutions</i> (State Auditor's Office Report No. 16-024, May 2016)				0	0	0	0	1	0	0	0	0	0	0	1	0%
<b>Agency 737 - Angelo State University</b>																	
2019	<i>An Audit Report on Angelo State University's Compliance with Requirements Related to the Historically Underutilized Business and State Use Programs</i> (State Auditor's Office Report No. 19-008, November 2018)				0	1	3	0	0	0	0	0	0	0	0	4	100%
<b>Agency 738 - The University of Texas at Dallas</b>																	
2018	<i>An Audit Report on the Distribution of the National Research University Fund</i> (State Auditor's Office Report No. 18-036, July 2018)				0	1	0	0	0	0	0	0	0	0	0	1	100%
<b>Agency 749 - Texas A&amp;M University - San Antonio</b>																	
2018	<i>An Audit Report on Selected Facilities Support Services Agreements and Special Projects at Selected Universities in the Texas A&amp;M University System</i> (State Auditor's Office Report No. 18-024, April 2018)				1	1	0	1	0	0	0	0	0	0	0	3	100%



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	Low	Medium	High	Priority	Low	Medium	High	Priority	Low	Medium	High	Priority					
	●	●	●	●	●	●	●	●	●	●	●	●					
<b>Agency 751 - Texas A&amp;M University- Commerce</b>																	
2018	<i>An Audit Report on Selected Facilities Support Services Agreements and Special Projects at Selected Universities in the Texas A&amp;M University System (State Auditor's Office Report No. 18-024, April 2018)</i>				2	1	0	0	0	0	0	0	0	0	3	100%	
<b>Agency 755 - Stephen F. Austin State University</b>																	
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>				3	1	0	0	0	0	0	0	0	0	4	100%	
<b>Agency 761 - Texas A&amp;M International University</b>																	
2018	<i>An Audit Report on Selected Facilities Support Services Agreements and Special Projects at Selected Universities in the Texas A&amp;M University System (State Auditor's Office Report No. 18-024, April 2018)</i>				1	1	1	0	0	0	0	0	0	0	3	100%	
<b>Agency 769 - University of North Texas System</b>																	
2019	<i>An Audit Report on a Selected Contract at the University of North Texas System (State Auditor's Office Report No. 19-001, September 2018)</i>				1	1	0	0	0	1	0	0	0	0	3	67%	
<b>Agency 770 - Texas A&amp;M University - Central Texas</b>																	
2018	<i>An Audit Report on Selected Facilities Support Services Agreements and Special Projects at Selected Universities in the Texas A&amp;M University System (State Auditor's Office Report No. 18-024, April 2018)</i>				1	1	0	0	0	0	0	0	0	0	2	100%	
<b>Agency 772 - School for the Deaf</b>																	
2019	<i>An Audit Report on Cybersecurity at the School for the Deaf (State Auditor's Office Report No. 19-031, February 2019)</i>				0	0	0	0	0	0	0	0	1	1	1	3	0%
<b>Agency 781 - Higher Education Coordinating Board</b>																	
2018	<i>An Audit Report on the Distribution of the National Research University Fund (State Auditor's Office Report No. 18-036, July 2018)</i>				1	0	0	0	0	0	0	0	0	0	1	100%	

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	Low	Medium	High	Priority	Low	Medium	High	Priority	Low	Medium	High	Priority						
	●	●	●	●	●	●	●	●	●	●	●	●						
<b>Article IV - The Judiciary</b>																		
<b>Agency 212 - Office of Court Administration</b>																		
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	0	0	0	0	1	1	0	0	0	0	0	3	33%
<b>Article V - Public Safety and Criminal Justice</b>																		
<b>Agency 401 - Military Department</b>																		
2018	<i>An Audit Report on Financial Processes at the Military Department (State Auditor's Office Report No. 18-010, December 2017)</i>				0	2	1	0	0	0	0	0	0	0	0	0	3	100%
<b>Agency 405 - Department of Public Safety</b>																		
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>				0	2	2	0	0	0	0	0	0	0	0	0	4	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>				1	1	0	0	0	1	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	2	100%
2019	<i>An Audit Report on the Department of Public Safety's Driver License Division (State Auditor's Office Report No. 19-014, December 2018)</i>				0	1	0	0	0	0	0	0	0	0	1	0	2	50%
<b>Agency 409 - Commission on Jail Standards</b>																		
2019	<i>An Audit Report on Inspections and Enforcement at the Commission on Jail Standards (State Auditor's Office Report No. 19-037, June 2019)</i>				1	1	0	0	0	0	0	0	0	0	0	0	2	100%

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	●	●	●	●	●	●	●	●	●	●	●	●			
<b>Agency 458 - Alcoholic Beverage Commission</b>															
2017	<i>An Audit Report on Financial Processes at the Alcoholic Beverage Commission (State Auditor's Office Report No. 17-044, July 2017)</i>	2	2	1	0	0	0	0	0	0	0	0	0	5	100%
<b>Agency 644 - Juvenile Justice Department</b>															
2016	<i>An Audit Report on Financial Processes at the Juvenile Justice Department (State Auditor's Office Report No. 16-032, July 2016)</i>	1	2	0	0	0	0	1	0	0	1	0	0	5	60%
2018	<i>An Audit Report on Performance Measures at the Juvenile Justice Department (State Auditor's Office Report No. 18-042, August 2018)</i>	0	0	0	0	0	0	0	0	0	0	0	1	1	0%
<b>Agency 696 - Department of Criminal Justice</b>															
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>	0	4	0	0	0	0	0	0	0	0	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>	0	1	0	0	0	0	0	0	0	0	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>	2	1	0	0	0	0	0	0	0	0	0	0	3	100%
<b>Article VI - Natural Resources</b>															
<b>Agency 305 - General Land Office</b>															
2019	<i>A Classification Compliance Audit Report on Information Technology Positions at Natural Resources Agencies (State Auditor's Office Report No. 19-706, February 2019)</i>	1	0	0	0	0	0	0	0	0	0	0	0	1	100%
<b>Agency 551 - Department of Agriculture</b>															
2017	<i>An Audit Report on Fees at the Department of Agriculture (State Auditor's Office Report No. 17-049, August 2017)</i>	0	1	1	1	0	0	0	0	0	0	0	0	3	100%

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	Low	Medium	High	Priority	Low	Medium	High	Priority	Low	Medium	High	Priority				
	●	●	●	●	●	●	●	●	●	●	●	●				
<b>Agency 554 - Animal Health Commission</b>																
2019	<i>An Audit Report on Vehicle Fleet Management at Selected State Entities</i> (State Auditor's Office Report No. 19-006, October 2018)				0	0	3	0	0	0	0	0	0	0	3	100%
<b>Agency 580 - Water Development Board</b>																
2016	<i>An Audit Report on the State Water Implementation Revenue Fund for Texas at the Water Development Board</i> (State Auditor's Office Report No. 16-039, August 2016)				2	3	0	0	0	0	0	0	0	0	5	100%
<b>Agency 582 - Commission on Environmental Quality</b>																
2017	<i>An Audit Report on Selected Contracts at the Commission on Environmental Quality</i> (State Auditor's Office Report No. 17-029, March 2017)				0	1	0	0	0	0	0	0	0	0	1	100%
2019	<i>An Audit Report on the Commission on Environmental Quality's Administration of the Texas Emissions Reduction Plan Grants</i> (State Auditor's Office Report No. 19-005, October 2018)				1	2	2	0	0	0	0	0	0	0	5	100%
2019	<i>A Classification Compliance Audit Report on Information Technology Positions at Natural Resources Agencies</i> (State Auditor's Office Report No. 19-706, February 2019)				0	1	0	0	0	0	0	0	0	0	1	100%
<b>Agency 592 - Soil &amp; Water Conservation Board</b>																
2017	<i>An Audit Report on Grant Management at the Soil and Water Conservation Board</i> (State Auditor's Office Report No. 17-045, August 2017)				1	0	0	0	0	1	0	0	0	0	2	50%
<b>Agency 802- Parks and Wildlife Department</b>																
2018	<i>An Audit Report on Contracting Processes in the Parks and Wildlife Department's Infrastructure Division</i> (State Auditor's Office Report No. 18-008, December 2017)				3	0	2	0	0	0	0	0	0	0	5	100%
2019	<i>An Audit Report on Vehicle Fleet Management at Selected State Entities</i> (State Auditor's Office Report No. 19-006, October 2018)				0	2	1	0	0	0	0	0	0	0	3	100%

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	Low	Medium	High	Priority	Low	Medium	High	Priority	Low	Medium	High	Priority		
	●	●	●	●	●	●	●	●	●	●	●	●		
2019 <i>A Classification Compliance Audit Report on Information Technology Positions at Natural Resources Agencies (State Auditor's Office Report No.19-706, February 2019)</i>	0	0	1	0	0	0	0	0	0	0	0	0	1	100%
<b>Article VII - Business and Economic Development</b>														
<b>Agency 320 - Texas Workforce Commission</b>														
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>	0	1	0	0	0	0	0	0	0	0	0	0	1	100%
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>	2	2	0	0	0	2	0	0	0	0	0	0	6	67%
<b>Agency 362 - Texas Lottery Commission</b>														
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	1	0	0	0	0	0	0	0	0	0	0	2	100%
<b>Agency 601 - Department of Transportation</b>														
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>	4	1	1	0	0	0	0	0	0	0	0	0	6	100%
2019 <i>An Audit Report on Vehicle Fleet Management at Selected State Entities (State Auditor's Office Report No. 19-006, October 2018)</i>	1	1	1	0	0	0	0	0	0	0	0	0	3	100%
2019 <i>An Audit Report on Information Technology Contract Oversight at the Department of Transportation (State Auditor's Office Report No. 19-024, January 2019)</i>	0	0	0	0	1	3	1	0	0	0	0	0	5	0%
<b>Agency 608 - Department of Motor Vehicles</b>														
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>	0	2	1	0	0	0	0	0	0	0	0	0	3	100%
2019 <i>An Audit Report on Selected Contracts at the Department of Motor Vehicles (State Auditor's Office Report No. 19-029, February 2019)</i>	1	2	0	0	0	0	0	0	0	0	0	0	3	100%













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	●	●	●	●	●	●	●	●	●	●	●	●					
<b>Article VIII - Regulatory</b>																	
<b>Agency 364 - Health Professions Council</b>																	
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>				0	3	1	0	0	0	0	0	0	0	0	4	100%
<b>Agency 452 - Department of Licensing and Regulation</b>																	
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>				0	4	0	0	0	0	0	0	0	0	0	4	100%
<b>Agency 454 - Department of Insurance</b>																	
2018	<i>An Audit Report on Financial Processes at the Department of Insurance (State Auditor's Office Report No. 18-039, July 2018)</i>				2	1	0	0	0	0	0	0	0	0	0	3	100%
<b>Agency 473 - Public Utility Commission of Texas</b>																	
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>				2	2	0	0	0	0	0	0	0	0	0	4	100%
2019	<i>An Audit Report on Complaint Processing at the Public Utility Commission of Texas (State Auditor's Office Report No. 19-034, May 2019)</i>				3	1	0	0	0	0	0	0	0	0	0	4	100%
<b>Agency 504 - Texas State Board of Dental Examiners</b>																	
2018	<i>An Audit Report on Financial Processes at the Texas State Board of Dental Examiners (State Auditor's Office Report No. 18-043, August 2018)</i>				0	2	0	0	0	0	0	0	0	0	0	2	100%
<b>Agency 507 - Texas Board of Nursing</b>																	
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>				1	2	0	0	1	0	0	0	0	0	0	4	75%
2019	<i>An Audit Report on the Texas Peer Assistance Program for Nurses (State Auditor's Office Report No. 19-036, June 2019)</i>				0	1	1	0	0	0	0	0	0	0	0	2	100%
<b>Agency 513 - Funeral Service Commission</b>																	
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	0	0	0	0	0	0	0	0	1	100%

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	●	●	●	●	●	●	●	●	●	●	●	●				
<b>Other State Entities<sup>d</sup></b>																
<b>Agency 450 - Department of Savings and Mortgage Lending</b>																
2017	<i>An Audit Report on the Department of Savings and Mortgage Lending: A Self-directed, Semi-independent Agency</i> (State Auditor's Office Report No.17-034, May 2017)				2	2	0	0	0	0	0	0	0	0	4	100%
<b>Agency 451 - Department of Banking</b>																
2017	<i>An Audit Report on the Department of Banking: A Self-directed, Semi-independent Agency</i> (State Auditor's Office Report No. 17-012, November 2016)				1	0	0	0	0	0	0	0	0	0	1	100%
<b>Agency 457 - Board of Public Accountancy</b>																
2018	<i>An Audit Report on the Board of Public Accountancy: A Self-directed, Semi-independent Agency</i> (State Auditor's Office Report No. 18-007, December 2017)				3	1	0	0	0	0	1	0	0	0	5	80%
<b>Agency 459 - Texas Board of Architectural Examiners</b>																
2018	<i>An Audit Report on the Texas Board of Architectural Examiners: A Self-directed, Semi-independent Agency</i> (State Auditor's Office Report No. 18-014, January 2018)				4	1	0	0	0	0	0	0	0	0	5	100%
<b>Agency 460 - Board of Professional Engineers<sup>e</sup></b>																
2018	<i>An Audit Report on the Board of Professional Engineers: A Self-directed, Semi-independent Agency</i> (State Auditor's Office Report No. 18-016, February 2018)				1	3	0	0	0	0	0	0	0	0	4	100%
<b>Agency 466 - Office of Consumer Credit Commissioner</b>																
2017	<i>An Audit Report on the Office of Consumer Credit Commissioner: A Self-directed, Semi-Independent Agency</i> (State Auditor's Office Report No. 17-020, January 2017)				1	2	0	0	0	0	0	0	0	0	3	100%
<b>Agency 469 - Credit Union Department</b>																
2017	<i>An Audit Report on the Credit Union Department: A Self-directed, Semi-independent Agency</i> (State Auditor's Office Report No. 17-014, December 2016)				2	1	1	0	0	0	0	0	0	0	4	100%

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	Low	Medium	High	Priority	Low	Medium	High	Priority	Low	Medium	High	Priority		
														

<sup>a</sup> Auditors verified the accuracy of the self-reported implementation status for only the recommendations in Table 1 of this attachment. Reports containing recommendations addressed to more than one agency are listed under each agency. As a result, reports may be listed more than once in this section.

<sup>b</sup> *An Audit Report on Medicaid Managed Care Contract Processes at the Health and Human Services Commission* (State Auditor's Office Report 17-007, October 2016) is not listed because the results of its follow up are included in *An Audit Report on Medicaid Managed Care Contract Processes at the Health and Human Services Commission* (State Auditor's Office Report No. 19-025, January 2019).

<sup>c</sup> 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.

<sup>d</sup> Other state entities are entities that are not included in the General Appropriations Act.

<sup>e</sup> The Board of Professional Engineers was renamed the Texas Board of Professional Engineers and Land Surveyors effective September 1, 2019.

Source: Agencies' self-reported implementation status in the State Auditor's Office's Audit and Results system as of December 2019. Implementation status for State Auditor's Office Report Nos. 18-038, 18-044, 19-009, 19-029, and 19-706, were self-reported after December 2019.