



A Report on

Salary Supplements at Public Higher Education Institutions and State Agencies

April 2020
Report No. 20-704



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Overall Conclusion

Texas Government Code, Section 659.0201, requires public higher education institutions (including community colleges) and state agencies to collect and report information regarding gifts, grants, donations, or other considerations they receive for the purpose of providing salary supplements (see text box for additional details). To facilitate that reporting, the State Auditor's Office distributed a questionnaire to 218 state entities: 137 public higher education institutions and 81 state agencies in the executive branch of state government. All 218 state entities responded to the questionnaire.

Background Information

Each public higher education institution (as defined by Section 61.003 of the Texas Education Code) and state agency is required to collect and report certain information related to gifts, grants, donations, or other considerations related to salary supplements provided to employees.

The State Auditor is required to compile the reported information and submit a report to the Legislature.

Source: Texas Government Code, Section 659.0201. (See Appendix 2.)

Responses to the questionnaire were as follows:

- Seven public higher education institutions (five universities and two community colleges) reported that they received gifts, grants, donations, or other considerations during fiscal years 2017, 2018, or 2019 designated to be used as a salary supplement for a named person, position, or endowment of the higher education institution. (See Table 1 in Chapter 1 for a list of the seven public higher education institutions.)
- Five public higher education institutions (three universities and two community colleges) reported that they received gifts, grants, donations, or other considerations for the purpose of a salary supplement from an entity created solely to provide support for the higher education institution. (See Chapter 1 for a list of the five public higher education institutions.)
- No state agencies reported that they received gifts, grants, donations, or other considerations during fiscal years 2017, 2018, or 2019 designated to be used as a salary supplement for an employee of the agency.

Required Posting of Conflict of Interest Provisions and Salary Supplement Amounts

Texas Government Code, Section 659.0201, requires public higher education institutions and state agencies that receive salary supplements to make available certain information on their websites. However, not all of the seven public higher education institutions that asserted that they had received gifts, grants, donations, or other considerations reported that they complied with these requirements. (See

This project was conducted in accordance with Texas Government Code, Section 659.0201.

For more information regarding this report, please contact Michael Simon, Audit Manager, or Lisa Collier, First Assistant State Auditor, at (512) 936-9500.

Chapter 2 for more information about those public higher education institutions.) Specifically, as of January 31, 2020:

- One (14 percent) of the 7 public higher education institutions reported that they had not posted conflict of interest provisions on their websites, as required.
- Three (43 percent) of the 7 public higher education institutions reported that they had not posted the amount of each gift, grant, donation, or other consideration that was designated to be used as a salary supplement, as required.

Required Posting of Certain Workforce- and Salary-Related Information

Texas Government Code, Section 659.026, requires public higher education institutions and state agencies to make available on their websites certain workforce- and salary-related information. The majority of the public higher education institutions and state agencies that responded to the questionnaire reported they had the information available on their websites. Specifically:

- Of the 137 public higher education institutions that responded to the questionnaire, 118 (86 percent) reported that they made the required information available on their websites.
- Of 81 state agencies that responded to the questionnaire, 70 (86 percent) reported that they made all of the required information available on their websites.

It is important to note that the public higher education institutions and state agencies completed the State Auditor's Office's questionnaire based on their own interpretations of how the statutory reporting requirements applied to their entities. The public higher education institutions and state agencies self-reported the data presented in this report, and the State Auditor's Office did not independently verify the data reported.

Project Objectives and Scope

The objectives of this project were to:

- Collect data from each state agency receiving a gift, grant, donation, or other consideration from a person that the person designates to be used as a salary supplement for a named person, position, or endowment.
- Report data related to salary supplements and conflicts of interest to the Legislature.

The scope of this project included the collection of fiscal years 2017, 2018, and 2019 salary supplement-related data from 218 public higher education institutions and state agencies. For this project, that included public higher education institutions (including community colleges) as defined by Texas Education Code,

Section 61.003, and boards, commissions, departments, institutes, offices, or other agencies in the executive branch of the state government. (See Appendix 3 for a full list of entities included in this project.)

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Detailed Results

Chapter 1

Public Higher Education Institutions and State Agencies That Reported They Received Gifts, Grants, Donations, or Other Considerations Designated to Be Used as a Salary Supplement in Fiscal Years 2017, 2018, or 2019

Texas Government Code, Section 659.0201, requires public higher education institutions (including community colleges) and state agencies to collect and report information regarding gifts, grants, donations, or other considerations they receive for the purpose of providing salary supplements. To facilitate that reporting, the State Auditor's Office distributed a questionnaire to 218 state entities: 137 public higher education institutions and 81 state agencies in the executive branch of state government. All 218 public higher education institutions and state agencies responded to the questionnaire. The State Auditor's Office did not independently verify the data reported.

Public Higher Education Institutions

Seven public higher education institutions (five universities and two community colleges) reported that they received gifts, grants, donations, or other considerations from a person who designated it to be used as a salary supplement for a named person, position, or endowment during fiscal years 2017, 2018, or 2019. Table 1 on the next page lists the information related to the requirements in Texas Government Code, Section 659.0201 (i), reported by those seven public higher education institutions.

Table 1

Public Higher Education Institutions That Reported Receiving Gifts, Grants, Donations, or Other Considerations from a Person that the Person Designated for Salary Supplements for a Named Person, Position, or Endowment						
Fiscal Years 2017, 2018, and 2019						
Public Higher Education Institution	Fiscal Year(s)	Donor		Entity Details		Public Higher Education Institution Oversight Procedures to Monitor the Use of Gifts, Grants, Donations, or Other Considerations (As Reported by the Public Higher Education Institution)
		Donor (Individual or Entity)	Type of Donor Entity	Is This a Supporting Organization (as Defined by the U.S. Internal Revenue Service)?	Type and Name of Supporting Organization (if Classified as a Supporting Organization by the U.S. Internal Revenue Service)	
Universities						
Angelo State University	2018 2019	<i>Entities (2)</i>	<i>Foundation Corporation</i>	No	<i>Not Applicable</i>	<i>Operating Policy 32.05</i>
Stephen F. Austin State University	2017 2018	<i>Entity</i>	<i>Foundation</i>	Yes	<i>501(c)(3)</i>	<i>Specific funds and/or bank accounts are established to monitor receipt of donations and expenditures. Only specific designated staff have the authority to access funds and multiple documented levels of approvals are managed electronically and manually. Regular reports are prepared and provided to key administrative staff and/or donors for review and validation of information.</i>
Sul Ross State University	2017 2018 2019	<i>Entity</i>	<i>Foundation</i>	Yes	<i>501(c)(3), Dixon Water Foundation</i>	<i>Specific funds and/or bank accounts are established to monitor receipt of donations and expenditures. Only specific designated staff have the authority to access funds and multiple documented levels of approvals are managed electronically and manually. Regular reports are prepared and provided to key administrative staff and/or donors for review and validation of information.</i>
	2018 2019	<i>Entity</i>	<i>Foundation</i>	Yes	<i>501(c)(3), Texas Parks and Wildlife Foundation</i>	
	2018 2019	<i>Entity</i>	<i>Foundation</i>	Yes	<i>501(c)(3), The Nau Foundation</i>	
	2019	<i>Entity</i>	<i>Foundation</i>	Yes	<i>501(c)(3), The James A. "Buddy" Davidson Foundation</i>	
Texas Southern University	2017 2018 2019	<i>Entities (4)</i>	<i>Oil Company For Profit Houston Endowment Houston Endowment</i>	No	<i>Not Applicable</i>	<i>Academic deans hold the responsibility for ensuring that expenditures are in accordance with the terms of the endowment and the institutions policies.</i>
West Texas A&M University	2017 2019	<i>Entity</i>	<i>For Profit</i>	No	<i>Not Applicable</i>	<i>The WTAMU Foundation Board exercises audited gift acceptance and use procedures annually along with University established protocols and procedures for auditing fund use.</i>

**Public Higher Education Institutions That Reported Receiving Gifts, Grants, Donations, or Other Considerations
from a Person that the Person Designated for Salary Supplements for a Named Person, Position, or Endowment
Fiscal Years 2017, 2018, and 2019**

Public Higher Education Institution	Fiscal Year(s)	Donor		Entity Details		Public Higher Education Institution Oversight Procedures to Monitor the Use of Gifts, Grants, Donations, or Other Considerations (As Reported by the Public Higher Education Institution)
		Donor (Individual or Entity)	Type of Donor Entity	Is This a Supporting Organization (as Defined by the U.S. Internal Revenue Service)?	Type and Name of Supporting Organization (if Classified as a Supporting Organization by the U.S. Internal Revenue Service)	
Community Colleges						
North Central Texas College	2017	<i>Entity</i>	<i>Non-Profit</i>	<i>No</i>	<i>Not Applicable</i>	<i>Annual external financial audit.</i>
Weatherford College	2017 2018 2019	<i>Entity</i>	<i>Texas Higher Education Coordinating Board</i>	<i>No</i>	<i>Not Applicable</i>	<i>Internally, Weatherford College Business Office personnel monitors grant expenditures based on grant contracts.</i>

Source: Public higher education institutions' and state agencies' responses to the State Auditor's Office's questionnaire.

Table 2 provides additional information the public higher education institutions reported that explained how they may use the gifts, grants, donations, or other considerations.

Table 2

Comments and Explanations on the Use of Gifts, Grants, Donations, and Other Considerations That the Public Higher Education Institutions Reported to the State Auditor's Office	
Public Higher Education Institution	Use of Gifts, Grants, Donations, and Other Considerations
Universities	
Angelo State University	<i>Angelo State University uses gifts to fulfill the intent of the donor in supporting the university.</i>
Stephen F. Austin State University	<i>In 2017 and 2018, donations were being used to supplement salaries per agreement with foundation. Beginning 2019, salary supplements are no longer being paid and base salaries are adjusted to reflect total compensation regardless of funding source.</i>
Sul Ross State University	<i>Donations are being used to supplement salaries per agreement with foundations.</i>
Texas Southern University	<i>The funds are used according to the funding agencies regulations/guidelines, along with terms and conditions cited in the Notice of Award.</i>
West Texas A&M University	<i>In accordance with A&M System policy, state law, and the intent of the donor.</i>
Community Colleges	
North Central Texas College	<i>Salary (prior to 2018).</i>
Weatherford College	<i>Weatherford College uses the gifts, grants, donations and other considerations that it receives in accordance with the terms and conditions of those considerations. Depending on the gift, grant, donation or other consideration, the uses include student scholarships, construction of facilities, funding of salaries and benefits, and purchase of equipment and supplies. Weatherford College receives many federal and state grants that pays the full salary of various grant employees but no salary supplements. In only one case does Weatherford College provide salary supplements. The College receives grant funding from the State of Texas' Nursing Shortage Reduction Program to supplement the salaries of nursing faculty members in order to be able to attract qualified instructors in competition with other employers.</i>

Source: Public higher education institutions' and state agencies' responses to the State Auditor's Office's questionnaire.

Of the seven public higher education institutions, five (three universities and two community colleges) reported that they received gifts, grants, donations, or other considerations from an entity created solely to provide support for the institution. Those public higher education institutions were:

Universities

- Stephen F. Austin State University.
- Sul Ross State University.
- Texas Southern University.

Community Colleges

- North Central Texas College.
- Weatherford College.

State Agencies

No state agencies reported that it received gifts, grants, donations, or other considerations from a person that the person designated to be used as a salary supplement for an employee during fiscal years 2017, 2018, or 2019. However, the Higher Education Coordinating Board responded as follows:

No gift, grant, donation or other consideration exceeding \$10,000 was received by the Coordinating Board from an entity created solely to provide support to the Coordinating Board, designated as a salary supplement. The Texas Higher Education Foundation (formerly the College for All Texans Foundation), a 501 (c)(3) supporting foundation for the Coordinating Board, did provide an annual stipend directly to... [the] former Commissioner of Higher Education. This stipend was not received by the agency, and therefore our answer is “No” to the question, as phrased.

Public Higher Education Institutions and State Agencies That Were Required to Post Certain Information on Their Websites Regarding Gifts, Grants, Donations, or Other Considerations Designated for Salary Supplements

Statute directs public higher education institutions and state agencies to report and post on their websites certain information related to salary supplements and other workforce information. Specifically:

- Texas Government Code, Section 659.0201, requires public higher education institutions and state agencies that accept a gift, grant, donation, or other consideration from a person who designates it to be used as a salary supplement to post certain information, such as conflict of interest provisions and salary supplement amounts, on the public higher education institutions' and state agencies' websites.
- Texas Government Code, Section 659.026, requires public higher education institutions and state agencies to make available on their websites certain workforce- and salary-related information.

This chapter provides the information related to the requirements in Texas Government Code, Sections 659.0201 and 659.026, that the public higher education institutions and state agencies reported on the questionnaire that the State Auditor's Office distributed. The State Auditor's Office did not independently verify the data reported.

Reporting Public Higher Education Institutions Receiving Gifts, Grants, Donations, or Other Considerations¹

Of the seven public higher education institutions (five universities and two community colleges) that reported they received gifts, grants, donations, or other considerations from a person who designates it to be used as a salary supplement:

- One public higher education institution, Angelo State University, reported it did not post conflict of interest provisions on its website, as required by Texas Government Code, Section 659.0201(c).
- Three public higher education institutions reported they did not post the amount of each gift, grant, donation, or other consideration designated to be used as a salary supplement, as required by Texas Government

¹ No state agencies reported that they received gifts, grants, donations, or other considerations from a person who designates it to be used as a salary supplement (see Chapter 1).

Code, Section 659.0201(b). Those three public higher education institutions were:

- ♦ Angelo State University.
- ♦ North Central Texas College.
- ♦ Stephen F. Austin State University.

Reporting of Workforce- and Salary-Related Information by Public Higher Education Institutions and State Agencies

Texas Government Code, Section 659.026, requires public higher education institutions and state agencies to make available on their websites certain information (see text box). The majority of the public higher education institutions and state agencies that responded to the questionnaire reported they had the information available on their websites. Specifically:

- Of the 137 public higher education institutions that responded to the questionnaire, 118 (86 percent) reported that they made the required information available on their websites.
- Of 81 state agencies that responded to the questionnaire, 70 (86 percent) reported that they made all of the required information available on their websites.

Website Posting Requirements

Texas Government Code, Section 659.026, requires public higher education institutions and state agencies to make the following items available on their websites.

- The number of full-time equivalent employees.
- The amount of legislative appropriations to the public higher education institution or agency for each fiscal year of the current state fiscal biennium.
- The public higher education institution's or agency's methodology, including any employment market analysis, for determining the compensation of executive staff employed by the public higher education institution or agency, along with the name and position of the person who selected the methodology.
- Whether executive staff are eligible for a salary supplement.
- The market average for compensation of similar executive staff in the private and public sectors.
- The average compensation paid to employees employed by the public higher education institution or agency who are not executive staff.
- The percentage increase in compensation of executive staff for each fiscal year of the five preceding fiscal years and the percentage increase in legislative appropriations to the public higher education institution or agency for each of the five preceding fiscal years.

Source: Texas Government Code, Section 659.026.

Appendices

Appendix 1

Objectives, Scope, and Methodology

Objectives

The objectives of this project were to:

- Collect data from each state agency receiving a gift, grant, donation, or other consideration from a person that the person designates to be used as a salary supplement for a named person, position, or endowment.
- Report data related to salary supplements and conflicts of interest to the Legislature.

Scope

The scope of this project included the collection of fiscal years 2017, 2018, and 2019 salary supplement-related data from 218 public higher education institutions and state agencies. For this project, that included public higher education institutions (including community colleges) as defined by Texas Education Code, Section 61.003, and boards, commissions, departments, institutes, offices, or other agencies in the executive branch of the state government. (See Appendix 3 for a full list of entities included in this project.)

Methodology

The State Auditor's Office developed a questionnaire to collect public higher education institutions' and state agencies' information related to the requirements in Texas Government Code, Section 659.0201. The State Auditor's Office distributed that questionnaire to 218 public higher education institutions and state agencies. When necessary, the State Auditor's Office followed up with those entities for clarification on their responses.

The public higher education institutions and state agencies completed the State Auditor's Office questionnaire based on their own interpretations of the statutory reporting requirements. The entities self-reported the data presented in this report, and the State Auditor's Office did not independently verify the data reported.

The data collection began in January 2020 and was completed in February 2020.

Information collected and reviewed included the following:

- Public higher education institutions' and state agencies' responses to the State Auditor's Office's questionnaire.

Procedures conducted included the following:

- Distributed a questionnaire designed to capture the salary supplement-related data as identified in Texas Government Code, Section 659.0201.
- Compiled the public higher education institution and state agency responses into a report for the Legislature.

Criteria used included the following:

- Texas Government Code, Section 659.0201.
- Texas Government Code, Section 659.026.

Project Information

Project fieldwork was conducted from January 2020 through March 2020. This project was not an audit, and the information in this report was not subjected to all the tests and confirmations that would be performed in an audit. However, the information in this report was subject to certain quality control procedures to ensure accuracy.

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

- Alexander Sumners (Project Manager)
- Jennifer Fries, MS
- Jamie Kelly
- Jeremy Wong
- Dennis Ray Bushnell, CPA (Quality Control Reviewer)
- Michael A. Simon, MBA, CGAP (Audit Manager)

Texas Government Code, Section 659.0201

Section 659.0201. GIFTS, GRANTS, AND DONATIONS FOR SALARY SUPPLEMENT; REPORTING. (a) In this section, “state agency” means a board, commission, department, institute, office, or other agency in the executive branch of state government that is created by the constitution or a statute of this state, including an institution of higher education as defined by Section 61.003, [Texas] Education Code.

(b) A state agency that accepts a gift, grant, donation, or other consideration from a person that the person designates to be used as a salary supplement for an employee of the agency shall post on the agency’s Internet website, in addition to the information required by Section 659.026, the amount of each gift, grant, donation, or other consideration provided by the person that is designated to be used as a salary supplement for an employee of the agency. The agency may not post the name of the person.

(c) A state agency described by Subsection (b) by rule shall adopt conflict of interest provisions regarding the acceptance by the agency of a gift, grant, donation, or other consideration to be used as a salary supplement for an employee of the agency. The governing board of an institution of higher education shall adopt the conflict of interest provisions required by this subsection in the same manner as the board adopts other policies applicable to the institution. The agency shall post the conflict of interest provisions on the agency’s Internet website.

(d) If the person making a gift, grant, or donation or providing other consideration to the state agency for the purpose of a salary supplement is an entity created solely to provide support for the state agency, the entity shall report to the agency:

(1) the name of each person who makes gifts, grants, or donations, or provides other consideration to the entity, in an amount or having a value that exceeds \$10,000, unless the person has made a request to the entity to remain anonymous; and

(2) the amount or value of each specific gift, grant, donation, or other consideration.

(e) A state agency that receives a gift, grant, donation, or other consideration described by Subsection (d) shall compile the information the agency receives under Subsection (d) into a report and submit the report to the state auditor and the legislature.

(f) Information provided to an institution of higher education under Subsection (d) is confidential and is not subject to disclosure under Chapter 552.

(g) The state auditor may review the report submitted under Subsection (e) to identify any conflicts of interest or any other areas of risk. The state auditor shall report the results of an audit performed under this section to the legislature.

(h) The state auditor shall adopt a schedule and format for reporting information required by this section that does not require the release of information that identifies an anonymous donor.

(i) Each state agency receiving a gift, grant, donation, or other consideration from a person that is designated to be used as a salary supplement for a named person, position, or endowment shall report the following information to the state auditor in the form determined by the state auditor:

(1) whether the person making the gift, grant, or donation or providing other consideration to the state agency is an individual or an entity;

(2) if the person is an entity, the type of entity;

(3) if the entity is a nonprofit entity or organization, whether the entity is classified as a supporting organization by the Internal Revenue Service;

(4) if the entity is classified as a supporting organization by the Internal Revenue Service, the type of supporting organization, the name of the supported organization, and any other information relating to that classification;

(5) any internal or external oversight procedures the state agency has established to monitor the use of any gift, grant, donation, or other consideration the agency receives; and

(6) how the state agency uses gifts, grants, donations, and other consideration the agency receives, including whether they are used to provide salary supplements for agency employees.

(j) The state auditor shall compile the information received under Subsection (i) into a report and submit the report to the legislature.

Added by Acts 2013, 83rd Leg., R.S., Ch. 1128 (H.B. 12), Sec. 1, eff. June 14, 2013 .

List of Public Higher Education Institutions and State Agencies That Responded to State Auditor’s Office Questionnaire

Table 3 lists all of the public higher education institutions and state agencies subject to Texas Government Code, Section 659.0201, and whether they reported receiving any salary supplements described in Texas Government Code, Section 659.0201.

In Table 3, the public higher education institutions are listed in the following order:

- Public higher education institutions that reported they received salary supplements in accordance with Texas Government Code, Section 659.0201.
- The remaining universities in alphabetical order.
- The remaining community colleges in alphabetical order.

State agencies are listed after the public higher education institutions.

Table 3

Public Higher Education Institutions and State Agencies That Responded to State Auditor’s Office’s Questionnaire
Public Higher Education Institutions That Reported They Received Applicable Salary Supplements
Angelo State University ^a
North Central Texas College ^{a b}
Stephen F. Austin State University ^{a b}
Sul Ross State University ^{a b}
Texas Southern University ^{a b}
Weatherford College ^{a b}
West Texas A&M University ^a
Universities That Reported They Did Not Receive Applicable Salary Supplements
Lamar Institute of Technology
Lamar State College - Orange
Lamar State College - Port Arthur
Lamar University
Midwestern State University
Prairie View A&M University
Sam Houston State University

**Public Higher Education Institutions and State Agencies
That Responded to State Auditor's Office's Questionnaire**

Sul Ross State University Middle Rio Grande Campuses
Tarleton State University
Texas A&M AgriLife Extension Service
Texas A&M AgriLife Research
Texas A&M Engineering Experiment Station
Texas A&M Engineering Extension Service
Texas A&M Forest Service
Texas A&M Health Science Center
Texas A&M International University
Texas A&M System Shared Services
Texas A&M Transportation Institute
Texas A&M University
Texas A&M University - Central Texas
Texas A&M University - Commerce
Texas A&M University - Corpus Christi
Texas A&M University at Galveston
Texas A&M University - Kingsville
Texas A&M University - San Antonio
Texas A&M University - Texarkana
Texas A&M University System
Texas A&M Veterinary Medical Diagnostic Laboratory
Texas State Technical College - Fort Bend
Texas State Technical College - Harlingen
Texas State Technical College - Marshall
Texas State Technical College - North Texas
Texas State Technical College - Waco
Texas State Technical College - West Texas
Texas State Technical College System Administration
Texas State University
Texas State University System
Texas Tech University
Texas Tech University Health Sciences Center at El Paso
Texas Tech University Health Sciences Center
Texas Tech University System
Texas Woman's University
University of Houston
University of Houston - Clear Lake
University of Houston - Downtown

Public Higher Education Institutions and State Agencies That Responded to State Auditor's Office's Questionnaire
University of Houston - Victoria
University of Houston System
University of North Texas
University of North Texas - Dallas
University of North Texas Health Science Center at Fort Worth
University of North Texas System
The University of Texas at Arlington
The University of Texas at Austin
The University of Texas at Dallas
The University of Texas at El Paso
The University of Texas Health Science Center at Houston
The University of Texas Health Science Center at San Antonio
The University of Texas Health Science Center at Tyler
The University of Texas M.D. Anderson Cancer Center
The University of Texas Medical Branch at Galveston
The University of Texas Permian Basin
The University of Texas Rio Grande Valley
The University of Texas Rio Grande Valley School of Medicine
The University of Texas at San Antonio
The University of Texas Southwestern Medical Center
The University of Texas System Administration
The University of Texas at Tyler
Community Colleges That Reported They Did Not Receive Applicable Salary Supplements
Alamo Colleges District
Alamo Colleges - Northeast Lakeview College
Alamo Colleges - Northwest Vista College
Alamo Colleges - Palo Alto College
Alamo Colleges - San Antonio College
Alamo Colleges - St. Philips College
Alvin Community College
Amarillo College
Angelina College
Austin Community College District
Blinn College
Brazosport College
Central Texas College District
Cisco College
Clarendon College

**Public Higher Education Institutions and State Agencies
That Responded to State Auditor's Office's Questionnaire**

Coastal Bend College
College of the Mainland
Collin College
Dallas County Community College District
Dallas County Community College District - Brookhaven College
Dallas County Community College District - Cedar Valley College
Dallas County Community College District - Eastfield College
Dallas County Community College District - El Centro College
Dallas County Community College District - Mountain View College
Dallas County Community College District - North Lake College
Dallas County Community College District - Richland College
Del Mar College
El Paso Community College
Frank Phillips College
Galveston College
Grayson College
Hill College
Houston Community College System
Howard College at Big Spring
Kilgore College
Laredo College
Lee College
Lone Star College System
McLennan Community College
Midland College
Navarro College
Northeast Texas Community College
Odessa College
Panola College
Paris Junior College
Ranger College
San Jacinto College District
San Jacinto College District - Central Campus
San Jacinto College District - North Campus
San Jacinto College District - South Campus
South Plains College
South Texas College
Southwest Texas Junior College

Public Higher Education Institutions and State Agencies That Responded to State Auditor's Office's Questionnaire
Tarrant County College District
Temple College
Texarkana College
Texas Southmost College
Trinity Valley Community College
Tyler Junior College
Vernon College
Victoria College
Western Texas College
Wharton County Junior College
State Agencies That Reported They Did Not Receive Applicable Salary Supplements
Alcoholic Beverage Commission
Animal Health Commission
Board of Architectural Examiners
Board of Chiropractic Examiners
Board of Dental Examiners
Board of Pharmacy
Board of Plumbing Examiners
Board of Professional Engineers and Land Surveyors
Board of Professional Geoscientists
Board of Public Accountancy
Board of Veterinary Medical Examiners
Bond Review Board
Cancer Prevention and Research Institute of Texas
Commission on the Arts
Commission on Environmental Quality
Commission on Fire Protection
Commission on Jail Standards
Commission on State Emergency Communications
Credit Union Department
Department of Agriculture
Department of Banking
Department of Criminal Justice
Department of Family and Protective Services
Department of Housing and Community Affairs
Department of Information Resources
Department of Insurance
Department of Licensing and Regulation

**Public Higher Education Institutions and State Agencies
That Responded to State Auditor's Office's Questionnaire**

Department of Motor Vehicles
Department of Public Safety
Department of Savings and Mortgage Lending
Department of State Health Services
Department of Transportation
Employees Retirement System
Executive Council of Physical and Occupational Therapy Examiners
Finance Commission of Texas
Funeral Service Commission
General Land Office
Health and Human Services Commission
Health Professions Council
Higher Education Coordinating Board
Historical Commission
Library and Archives Commission
Office of the Attorney General
Office of the Comptroller of Public Accounts
Office of Consumer Credit Commissioner
Office of Injured Employee Counsel
Office of Public Insurance Counsel
Office of Public Utility Counsel
Office of the Secretary of State
Office of State-Federal Relations
Optometry Board
Parks and Wildlife Department
Pension Review Board
Preservation Board
Public Utility Commission of Texas
Racing Commission
Railroad Commission
Real Estate Commission
School for the Blind and Visually Impaired
School for the Deaf
Soil and Water Conservation Board
State Office of Administrative Hearings
State Office of Risk Management
State Securities Board
Teacher Retirement System

Public Higher Education Institutions and State Agencies That Responded to State Auditor's Office's Questionnaire
Texas Board of Nursing
Texas Civil Commitment Office
Texas Commission on Law Enforcement
Texas Education Agency
Texas Emergency Services Retirement System
Texas Ethics Commission
Texas Facilities Commission
Texas Juvenile Justice Department
Texas Lottery Commission
Texas Medical Board
Texas Military Department
Texas Public Finance Authority
Texas Workforce Commission
Veterans Commission
Veterans Land Board
Water Development Board
<p>^a The public higher education institution reported that it received gifts, grants, donations, or other considerations during fiscal years 2017, 2018, or 2019 designated to be used as a salary supplement for a named person, position, or endowment of the higher education institution.</p> <p>^b The public higher education institution reported that it received gifts, grants, donations, or other considerations for the purpose of a salary supplement from an entity created solely to provide support for the higher education institution.</p>

Source: Results from State Auditor's Office's survey of public higher education institutions and state agencies.

Copies of this report have been distributed to the following:

Legislative Audit Committee

The Honorable Dan Patrick, Lieutenant Governor, Joint Chair
The Honorable Dennis Bonnen, Speaker of the House, Joint Chair
The Honorable Jane Nelson, Senate Finance Committee
The Honorable Robert Nichols, Member, Texas Senate
The Honorable Giovanni Capriglione, House Appropriations Committee
The Honorable Dustin Burrows, House Ways and Means Committee

Office of the Governor

The Honorable Greg Abbott, Governor

Presidents of the Following Public Higher Education Institutions That Reported They Received Gifts, Grants, Donations, or Other Considerations Designated to Be Used as a Salary Supplement

Angelo State University
North Central Texas College
Stephen F. Austin State University
Sul Ross State University
Texas Southern University
Weatherford College
West Texas A&M University



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