



The Implementation Status of Prior State Auditor's Office Recommendations

May 13, 2021

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 were in chapters 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.¹

Entities Self-Reported Implementation Statuses

From September 1, 2017, through June 30, 2020, the State Auditor's Office released 70 performance audit reports² to state agencies and higher education institutions that contained 270 rated chapters with corresponding recommendations. Two of those reports had chapters that addressed recommendations to multiple agencies. Of the 277 total reported implementation statuses, the audited entities reported that they had fully implemented the recommendations in 233 (84.1 percent) chapters; that they had substantially implemented the recommendations in 16 (5.8 percent) chapters; that implementation was incomplete or

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.

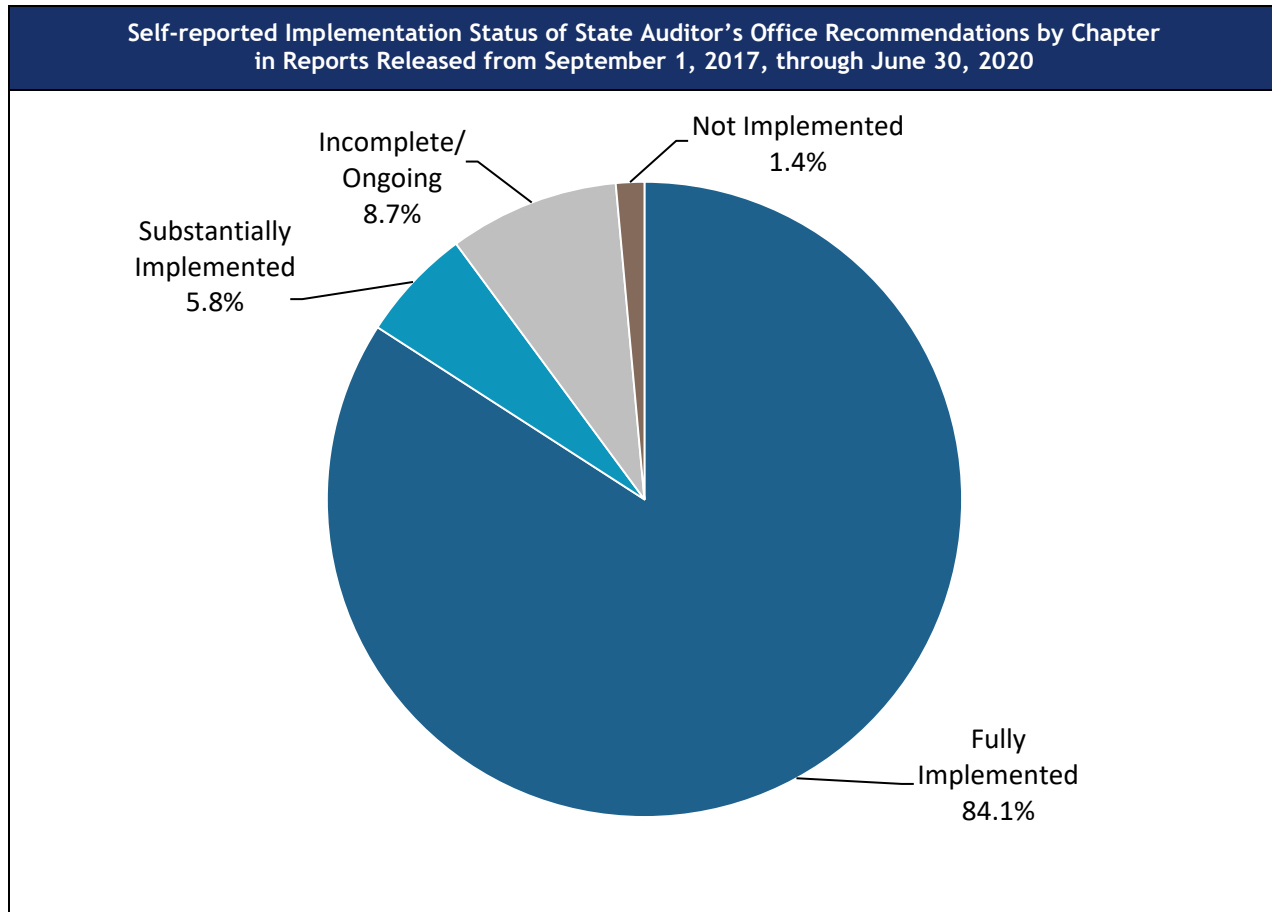
Source: State Auditor's Office instructions for submitting implementation status of recommendations.

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.

² The State Auditor's Office released 81 performance audit reports from September 1, 2017, through June 30, 2020, that contained both chapter ratings and recommendations. The scope of this project excluded 11 of those performance audit reports because they contained recommendations to non-state entities or are recommendations associated with recurring projects that are not included in the annual status update report.

ongoing for the recommendations in 24 (8.7 percent) chapters, and that the recommendations were not implemented in 4 (1.4 percent) chapters (see Figure 1).

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 27 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 September 1, 2017, and June 30, 2020. Auditors determined the implementation status for those 27 recommendations (see details in Section 1 of the attachment to this letter):

- Twenty-one (77.8 percent) recommendations were fully implemented.

- Two (7.4 percent) recommendations were substantially implemented. Those were addressed to the Texas Workforce Commission in *An Audit Report on the Vendor Performance Tracking System at the Office of the Comptroller of Public Accounts and Its Use by the Texas Workforce Commission and the Parks and Wildlife Department* (State Auditor’s Office Report No. 19-042, July 2019).
- Four (14.8 percent) of the recommendations were incomplete or ongoing. Those were addressed to the Parks and Wildlife Department in the same report mentioned above.

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 September 1, 2017, through June 30, 2020.

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 and Higher Education Institutions
Commission on Environmental Quality
Department of Transportation
Office of Injured Employee Counsel
Parks and Wildlife Department
Texas A&M Engineering Extension Service
Texas Workforce Commission
University of Houston

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 270 report chapters from 70 performance audit reports with ratings that the State Auditor’s Office released between September 1, 2017, and June 30, 2020. The project scope also included the selection and follow-up of 27 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. Those recommendations were in audit report chapters that were rated as Priority or High.

The project methodology consisted of reviewing supporting documentation (including, but not limited to, contract documentation, expenditure data, worker’s compensation case files and data, grant application documentation, disaster response reimbursement documentation, and policies and procedures) to verify whether the entity had fully implemented those recommendations.

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 subjected to certain quality control procedures to ensure accuracy.

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

- Rachel Lynne Goldman, CPA, CFE (Project Manager)
- Tony White, CFE (Assistant Project Manager)
- Steven Arnold, CFE
- Jessica McGuire, MSA
- Robert G. Kiker, CGAP (Quality Control Reviewer)
- James Timberlake, CIA, CFE (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 recommendations that were reported by state agencies and higher education institutions as fully implemented, for which auditors followed up and determined implementation status (see text box for definitions of implementation status). Those recommendations were addressed to the Texas A&M Engineering Extension Service, University of Houston, Commission on Environmental Quality, Parks and Wildlife Department, Texas Workforce Commission, Department of Transportation, and Office of Injured Employee Counsel. The recommendations were grouped at the chapter or subchapter level as presented in the original audit reports.

Auditors verified that recommendations in 7 (77.8 percent) of the 9 report chapters were fully implemented. However, auditors determined that recommendations in 1 (11.1 percent) chapter were substantially implemented and recommendations in 1 (11.1 percent) chapter were incomplete or ongoing.

Table 1

Implementation Status of State Auditor’s Office Recommendations for Reports Released From September 1, 2017, through June 30, 2020			
Chapter Number and Rating	Fiscal Year Report Released	Recommendation	Implementation Status Determined by Auditors
Article III - Education			
Agency 716 - Texas A&M Engineering Extension Service (TEEX)			
An Audit Report on the Texas A&M Engineering Extension Service (State Auditor’s Office Report No. 20-013, December 2019)			
Agency Self-reported Implementation Status: Fully Implemented			
Chapter 1-A Priority ●	2020	TEEX should: <ul style="list-style-type: none"> ▪ Strengthen its review process for reimbursement requests to verify that sufficient support has been provided, information is entered correctly, and amounts are calculated accurately. 	Fully Implemented

**Implementation Status of State Auditor's Office Recommendations for Reports Released
From September 1, 2017, through June 30, 2020**

Chapter Number and Rating	Fiscal Year Report Released	Recommendation	Implementation Status Determined by Auditors
<ul style="list-style-type: none"> ▪ Ensure that the tools it develops for calculating reimbursement amounts include accurate formulas that are consistently applied to all reimbursement requests. ▪ Obtain sufficient support, as required by the memorandums of understanding, from participating entities for all amounts reimbursed. ▪ Follow records retention requirements in retaining supporting documentation for training and other requirements that demonstrate deployed personnel are eligible for deployment. ▪ Consider working with participating entities and the Federal Emergency Management Agency (FEMA) to develop a methodology for converting base hourly for applicable deployed personnel. 			
Agency 730 - University of Houston			
An Audit Report on Contracting at the University of Houston (State Auditor's Office Report No. 20-020, January 2020)			
Agency Self-reported Implementation Status: Fully Implemented			
Chapter 3 High ●	2020	The University should: <ul style="list-style-type: none"> ▪ Ensure that it properly documents contract monitoring activities. ▪ Pay contractors within required time frames established by statute to avoid incurring interest for late payments and develop a process to review late payment overrides. ▪ Ensure that all payments are properly supported. ▪ Implement policies and procedures for closing out contracts. 	Fully Implemented
Article VI - Natural Resources			
Agency 582 - Commission on Environmental Quality			
An Audit Report on the Commission on Environmental Quality's Administration of the Texas Emissions Reduction Plan Grants (State Auditor's Office Report No. 19-005, October 2018)			
Agency Self-reported Implementation Status: Fully Implemented			
Chapter 1-B High ●	2019	The Commission should: <ul style="list-style-type: none"> ▪ Follow its criteria for assessing risks, and assign risk factors based on applicable information. ▪ Reconcile its scoring tools to help ensure that it calculates scores and assigns risk factors correctly. ▪ Document its final scoring decisions and eligibility determinations. 	Fully Implemented
Agency 802 - Parks and Wildlife Department			
An Audit Report on the Vendor Performance Tracking System at the Office of the Comptroller of Public Accounts and Its Use by the Texas Workforce Commission and the Parks and Wildlife Department (State Auditor's Office Report No. 19-042, July 2019)			
Agency Self-reported Implementation Status: Fully Implemented			
Chapter 3-A High ●	2019	The Department should: <ul style="list-style-type: none"> ▪ Report vendor performance to the Vendor Performance Tracking System (VPTS) as required, by: <ul style="list-style-type: none"> ♦ Following its procedures to report vendor performance for all completed/terminated contracts and purchase orders of \$25,000 or more, including infrastructure and term contracts. ♦ Developing and implementing controls, including revising its procedures, to ensure that it submits vendor performance reports within 30 days after completion of a contract or purchase order. 	Incomplete/ Ongoing

**Implementation Status of State Auditor's Office Recommendations for Reports Released
From September 1, 2017, through June 30, 2020**

Chapter Number and Rating	Fiscal Year Report Released	Recommendation	Implementation Status Determined by Auditors
<ul style="list-style-type: none"> ♦ Submitting debarment factors for vendor performance reports with an F grade. ▪ Retain vendor performance information in contract files to document support for reported performance. <p>Auditor Comments: The Department updated vendor performance reporting language in its draft contract management guide, made updates to reporting tools, and communicated changes to staff. However, the contract management guide is currently in draft status and has not been fully approved and implemented. Additionally, for 1 of 3 vendor performance reports tested, the Department did not report vendor performance to VPTS within 30 days; and for 1 of 3 vendor performance reports tested, the Department did not complete the Vendor Performance Form and retain the form in the contract file as required.</p>			
Article VII - Business and Economic Development			
Agency 320 - Texas Workforce Commission			
<i>An Audit Report on the Vendor Performance Tracking System at the Office of the Comptroller of Public Accounts and Its Use by the Texas Workforce Commission and the Parks and Wildlife Department (State Auditor's Office Report No. 19-042, July 2019)</i>			
Agency Self-reported Implementation Status: Fully Implemented			
Chapter 2-A High ●	2019	<p>The Commission should:</p> <ul style="list-style-type: none"> ▪ Report vendor performance to VPTS as required by: <ul style="list-style-type: none"> ♦ Following its procedures to report vendor performance for all completed/terminated contracts and purchase orders of \$25,000 or more. ♦ Developing and implementing controls to ensure that it submits vendor performance reports within 30 days after completion of a contract or purchase order. ▪ Retain vendor performance information in contract files to document support for reported performance. <p>Auditor Comments: The Commission developed policies and procedures and tools for reporting vendor performance and retaining vendor performance information in contract files. However, for 1 of 2 vendor performance reports tested, the Commission did not report vendor performance to VPTS within 30 days.</p>	Substantially Implemented
Chapter 2-B High ●	2019	The Commission should ensure that it reviews VPTS prior to selecting vendors as required and retains documentation of those reviews.	Fully Implemented
Agency 601 - Department of Transportation			
<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>			
Agency Self-reported Implementation Status: Fully Implemented			
Chapter 1-A High ●	2019	<p>The Department should:</p> <ul style="list-style-type: none"> ▪ Ensure that all contract statement of work services deliverables are clearly defined, documented, and provided to the vendor. ▪ Design and implement processes to verify that the vendor delivers outsourced services as required by the contract. ▪ Document and approve supporting material that is included in the service descriptions in the contract's statement of work. ▪ Document and approve detailed information technology contract monitoring policies and procedures. 	Fully Implemented

**Implementation Status of State Auditor's Office Recommendations for Reports Released
From September 1, 2017, through June 30, 2020**

Chapter Number and Rating	Fiscal Year Report Released	Recommendation	Implementation Status Determined by Auditors
Agency 601 - Department of Transportation			
<i>An Audit Report on Facilities-related Contracts at the Department of Transportation (State Auditor's Office Report No. 19-050, August 2019)</i>			
Agency Self-reported Implementation Status: Fully Implemented			
Chapter 1-A High ●	2019	The Department should document a comprehensive set of approved policies and procedures to establish a consistent process for its administration of facilities-related contracts, including planning, procurement, formation, and oversight.	Fully Implemented
Article VIII - Regulatory			
Agency 448 - Office of Injured Employee Counsel			
<i>An Audit Report on the Ombudsman Program at the Office of Injured Employee Counsel (State Auditor's Office Report No. 20-004, October 2019)</i>			
Agency Self-reported Implementation Status: Fully Implemented			
Chapter 2-A High ●	2020	The Office should: <ul style="list-style-type: none"> ▪ Monitor staff and implement other controls as necessary to help ensure that staff accurately and completely capture their activities in the Dispute Resolution Information System (DRIS). ▪ Identify and provide any training and guidance necessary for staff on entering and reviewing information in DRIS to help ensure accuracy and completeness. 	Fully Implemented

Source: Auditors' verification of state agencies and higher education institutions' 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 Issued to State Entities and Higher Education Institutions from September 1, 2017, through June 30, 2020

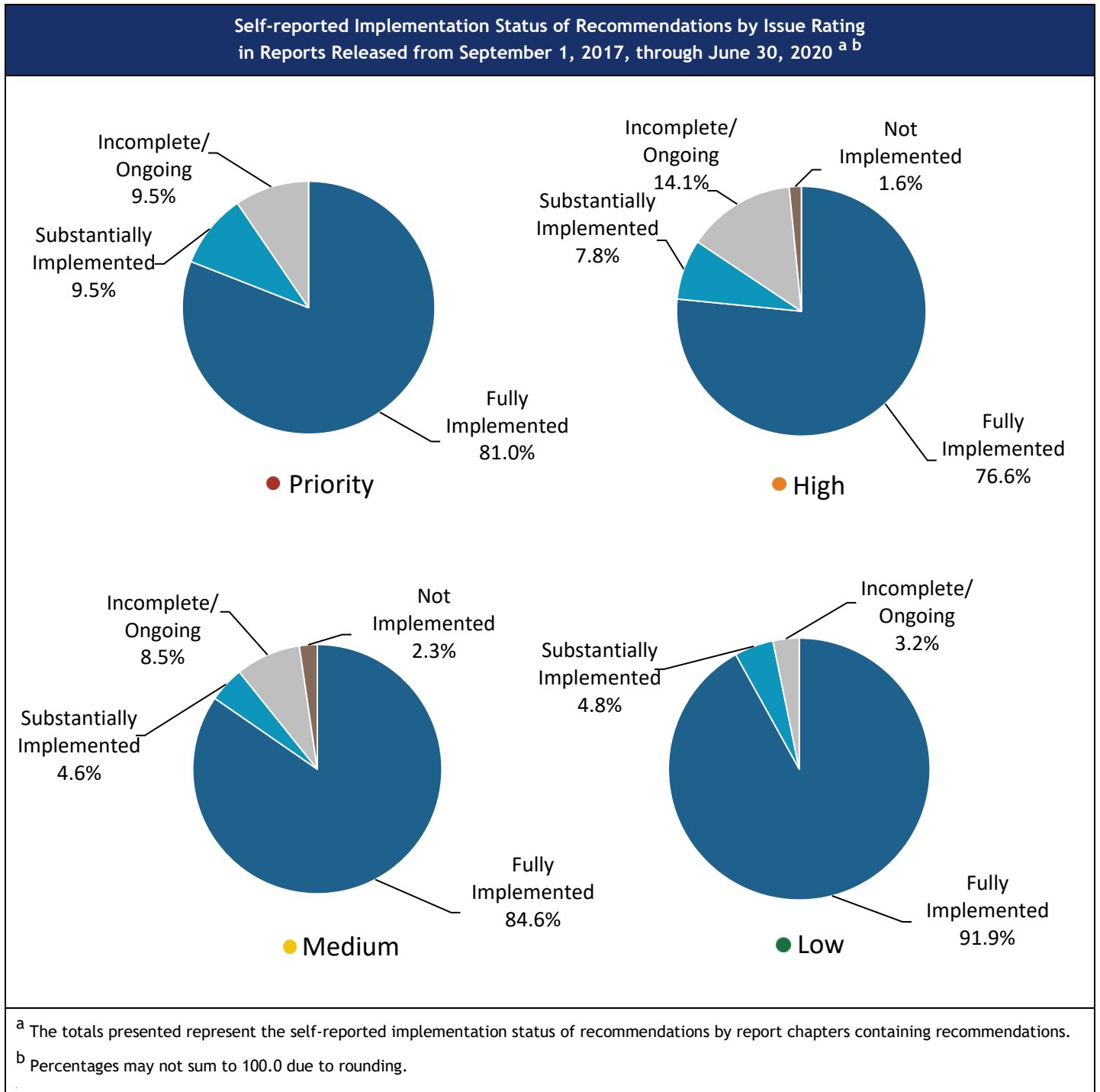
In 70 performance audit reports¹ to state agencies and higher education institutions released from September 1, 2017, through June 30, 2020, the State Auditor's Office made recommendations to state agencies and higher education institutions in 270 report chapters. Of those, the audited entities reported that they fully implemented the recommendations in 233 (84.1 percent) chapters, that they had substantially implemented the recommendations in 16 (5.8 percent) chapters, that implementation was incomplete or ongoing for the recommendations in 24 (8.7 percent) chapters, and that the recommendations were not implemented in 4 (1.4 percent) chapters.²

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

¹ The State Auditor's Office released 81 performance audit reports from September 1, 2017, through June 30, 2020, that contained both chapter ratings and recommendations. The scope of this project excluded 11 of those performance audit reports because they contained recommendations to non-state entities or are recommendations associated with recurring projects that are not included in the annual status update report.

² The difference between the number of report chapters and the number of implementation statuses is due to two reports with chapters that address recommendations to multiple agencies.

Figure 2



Source: Agencies and higher education institutions' reported implementation status in the State Auditor's Office's Self-Reported Status Management system as of December 2020. Implementation statuses of recommendations in two reports were self-reported after December 2020.

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

Table 2

Self-reported Implementation Status of State Auditor's Office Recommendations for Reports Released From September 1, 2017, through June 30, 2020 ^a														
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		
Article I - General Government														
Agency 303 - Texas Facilities Commission														
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	2	2	0	0	0	0	0	1	1	0	0	7	71%
Agency 304 - Office of the Comptroller of Public Accounts														
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%
2019	<i>An Audit Report on the Vendor Performance Tracking System at the Office of the Comptroller of Public Accounts and Its Use by the Texas Workforce Commission and the Parks and Wildlife Department (State Auditor's Office Report No. 19-042, July 2019)</i>													
	0	0	0	0	0	0	1	0	0	0	1	0	2	0%
2019	<i>An Audit Report on Selected Major Agreements Under the Texas Economic Development Act (State Auditor's Office Report No. 19-046, July 2019)</i>													
	0	2	0	0	0	0	0	0	0	0	0	0	2	100%
Agency 307 - Office of the Secretary of State														
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>													
	2	0	1	0	1	0	0	0	0	0	1	0	5	60%
Agency 313 - Department of Information Resources														
2020	<i>An Audit Report on Financial Processes at the Department of Information Resources (State Auditor's Office Report No. 20-029, April 2020)</i>													
	0	2	0	0	0	0	0	1	0	0	0	0	3	67%

**Self-reported Implementation Status of State Auditor's Office Recommendations
for Reports Released From September 1, 2017, through June 30, 2020^a**

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				
	●	●	●	●	●	●	●	●	●	●	●	●				
Agency 403 - Veterans Commission																
2018	<i>An Audit Report on Financial Processes at the Veterans Commission (State Auditor's Office Report No. 18-031, June 2018)</i>				1	3	0	0	0	0	0	0	0	0	4	100%
Agency 479 - State Office of Risk Management																
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>				1	1	1	0	0	1	0	0	0	0	4	75%
Agency 808 - Historical Commission																
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	5	100%
Article II - Health and Human Services																
Agency 529 - Health and Human Services Commission																
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	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	3	100%
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>				1	1	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 (State Auditor's Office Report No. 18-038, July 2018)</i>				0	0	0	1	0	0	0	0	0	0	1	100%
2019	<i>An Audit Report on Selected Contracts at the Health and Human Services Commission (State Auditor's Office Report No. 19-010, November 2018)</i>				1	2	2	1	0	0	0	0	0	1	7	86%

**Self-reported Implementation Status of State Auditor's Office Recommendations
for Reports Released From September 1, 2017, through June 30, 2020 ^a**

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		
	●	●	●	●	●	●	●	●	●	●	●	●		
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	4	0	0	0	0	0	0	0	0	0	0	4	100%
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	2	1	1	0	0	0	0	0	0	0	0	4	100%
2020 <i>An Audit Report on the Health and Human Services Commission's Use of Remedies in Managed Care Contracts</i> (State Auditor's Office Report No. 20-008, November 2019)	1	0	0	0	0	0	0	0	0	2	1	0	4	25%
Agency 530 - Department of Family and Protective Services														
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	3	0	0	0	0	0	0	0	0	0	7	100%
2020 <i>An Audit Report on Child Care Services for Children in Protective Services at the Texas Workforce Commission and the Department of Family and Protective Services</i> (State Auditor's Office Report No. 20-005, October 2019)	0	1	0	0	0	0	0	0	0	0	0	0	1	100%
Agency 537 - Department of State Health Services														
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%
2020 <i>An Audit Report on Manufactured Foods Program Inspection Processes at the Department of State Health Services</i> (State Auditor's Office Report No. 20-021, January 2020)	1	2	0	0	0	1	1	0	0	0	0	0	5	60%

**Self-reported Implementation Status of State Auditor's Office Recommendations
for Reports Released From September 1, 2017, through June 30, 2020^a**

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					
	●	●	●	●	●	●	●	●	●	●	●	●					
Article III - Education																	
Agency 575 - Texas Division of Emergency Management																	
2020	<i>An Audit Report on Public Assistance Disaster Grants Related to Hurricane Harvey</i> (State Auditor's Office Report No. 20-019, December 2019)				1	3	0	0	0	0	0	0	0	0	4	100%	
Agency 576 - Texas A&M Forest Service																	
2019	<i>An Audit Report on Financial Processes at the Texas A&M Forest Service</i> (State Auditor's Office Report No. 19-009, November 2018)				1	1	0	0	0	0	0	0	0	0	2	100%	
Agency 701 - Texas Education Agency																	
2018	<i>An Audit Report on Selected Contracts at the Texas Education Agency</i> (State Auditor's Office Report No. 18-044, August 2018)				0	1	0	3	0	0	1	0	0	0	5	80%	
2018	<i>A Classification Compliance Audit Report on Information Technology Positions at Selected Education Agencies</i> (State Auditor's Office Report No. 18-701, October 2017)				1	0	0	0	0	0	0	0	0	0	1	100%	
Agency 716 - Texas A&M Engineering Extension Service																	
2020	<i>An Audit Report on the Texas A&M Engineering Extension Service</i> (State Auditor's Office Report No. 20-013, December 2019)				0	2	0	1	0	0	0	0	0	0	3	100%	
Agency 720 - The University of Texas System Administration																	
2019	<i>An Audit Report on Selected Contracts at The University of Texas System</i> (State Auditor's Office Report No. 19-032, February 2019)				1	1	1	0	0	0	0	0	0	1	0	4	75%
Agency 729 - The University of Texas Southwestern Medical Center																	
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	4	100%	
Agency 730 - University of Houston																	
2020	<i>An Audit Report on Contracting at the University of Houston</i> (State Auditor's Office Report No. 20-020, January 2020)				0	2	1	0	0	0	0	0	0	0	3	100%	













**Self-reported Implementation Status of State Auditor's Office Recommendations
for Reports Released From September 1, 2017, through June 30, 2020 ^a**

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				
Agency 731 - Texas Woman's University																
2020	<i>An Audit Report on Financial Processes at Texas Woman's University (State Auditor's Office Report No. 20-023, January 2020)</i>				2	2	2	0	0	0	0	0	0	0	6	100%
Agency 735 - Midwestern State University																
2020	<i>An Audit Report on Financial Processes at Midwestern State University (State Auditor's Office Report No. 20-025, March 2020)</i>				2	2	0	0	0	0	0	0	0	0	4	100%
Agency 737 - Angelo State University																
2019	<i>An Audit Report on Angelo State University's Compliance with Requirements Related to the Historically Underutilized Business and State Use Programs (State Auditor's Office Report No. 19-008, November 2018)</i>				0	1	3	0	0	0	0	0	0	0	4	100%
Agency 738 - The University of Texas at Dallas																
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>				0	1	0	0	0	0	0	0	0	0	1	100%
Agency 749 - Texas A&M University - San Antonio																
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>				1	1	0	1	0	0	0	0	0	0	3	100%
Agency 751 - Texas A&M University - Commerce																
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	1	0	0	0	0	0	0	0	0	3	100%
Agency 754 - Texas State University																
2020	<i>An Audit Report on Texas State University's Compliance with Historically Underutilized Business and State Use Program Requirements (State Auditor's Office Report No. 20-003, October 2019)</i>				1	1	0	0	0	0	0	0	1	3	6	33%

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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				
Agency 761 - Texas A&M International University																
2018	<i>An Audit Report on Selected Facilities Support Services Agreements and Special Projects at Selected Universities in the Texas A&M University System</i> (State Auditor's Office Report No. 18-024, April 2018)				1	1	1	0	0	0	0	0	0	0	3	100%
Agency 768 - Texas Tech University System																
2019	<i>An Audit Report on Contracting at the Texas Tech University System</i> (State Auditor's Office Report No. 19-041, July 2019)				1	1	0	0	0	0	0	0	0	0	2	100%
Agency 769 - University of North Texas System																
2019	<i>An Audit Report on A Selected Contract at the University of North Texas System</i> (State Auditor's Office Report No. 19-001, September 2018)				1	2	0	0	0	0	0	0	0	0	3	100%
Agency 770 - Texas A&M University - Central Texas																
2018	<i>An Audit Report on Selected Facilities Support Services Agreements and Special Projects at Selected Universities in the Texas A&M University System</i> (State Auditor's Office Report No. 18-024, April 2018)				1	1	0	0	0	0	0	0	0	0	2	100%
Agency 772 - School for the Deaf																
2019	<i>An Audit Report on Cybersecurity at the School for the Deaf</i> (State Auditor's Office Report No. 19-031, February 2019)				0	0	0	0	0	0	1	1	0	1	0	0%
Agency 781 - Higher Education Coordinating Board																
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)				1	0	0	0	0	0	0	0	0	0	1	100%
2020	<i>An Audit Report on Financial Management Processes at the Higher Education Coordinating Board</i> (State Auditor's Office Report No. 20-035, June 2020)				0	1	0	0	0	0	0	0	0	0	1	100%
Article V - Public Safety and Criminal Justice																
Agency 401 - Military Department																
2018	<i>An Audit Report on Financial Processes at the Military Department</i> (State Auditor's Office Report No. 18-010, December 2017)				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					
																	
Agency 405 - Department of Public Safety																	
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	1	0	0	0	0	0	0	0	2	100%
Agency 409 - Commission on Jail Standards																	
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	2	100%
Agency 644 - Juvenile Justice Department																	
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	1	0	1	0%	
2019	<i>An Audit Report on Contracting at the Juvenile Justice Department (State Auditor's Office Report No. 19-043, July 2019)</i>				0	2	0	0	0	0	0	1	1	1	5	40%	
Agency 696 - Department of Criminal Justice																	
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	3	100%	
2019	<i>An Audit Report on Diversion Program Grants at the Texas Department of Criminal Justice (State Auditor's Office Report No. 19-040, July 2019)</i>				0	3	1	0	0	0	0	0	0	0	4	100%	
Article VI - Natural Resources																	
Agency 305 - General Land Office																	
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	1	100%	
2020	<i>An Audit Report on Hurricane Harvey Disaster Recovery Funds Administered by the General Land Office (State Auditor's Office Report No. 20-006, October 2019)</i>				1	4	0	0	0	0	0	1	0	0	6	83%	

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	Low	Medium	High	Priority	Low	Medium	High	Priority	Low	Medium	High	Priority				
Agency 455 - Railroad Commission																
2019	<i>An Audit Report on Financial Management at the Railroad Commission</i> (State Auditor's Office Report No. 19-045, July 2019)				0	3	0	0	0	0	0	0	0	0	4 ^b	75%
Agency 554 - Animal Health Commission																
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%
Agency 582 - Commission on Environmental Quality																
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%
Agency 802 - Parks and Wildlife Department																
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)				4	0	2	0	0	0	0	0	0	0	6	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%
2019	<i>An Audit Report on the Vendor Performance Tracking System at the Office of the Comptroller of Public Accounts and Its Use by the Texas Workforce Commission and the Parks and Wildlife Department</i> (State Auditor's Office Report No. 19-042, July 2019)				0	1	1	0	0	0	0	0	0	0	2	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	0	1	0	0	0	0	0	0	0	1	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						
	●	●	●	●	●	●	●	●	●	●	●	●						
Article VII - Business and Economic Development																		
Agency 320 - Texas Workforce Commission																		
2019	<i>An Audit Report on the Vendor Performance Tracking System at the Office of the Comptroller of Public Accounts and Its Use by the Texas Workforce Commission and the Parks and Wildlife Department (State Auditor's Office Report No. 19-042, July 2019)</i>				0	0	2	0	0	0	0	0	0	0	0	2	100%	
2020	<i>An Audit Report on Child Care Services for Children in Protective Services at the Texas Workforce Commission and the Department of Family and Protective Services (State Auditor's Office Report No. 20-005, October 2019)</i>				0	2	0	1	0	0	0	0	0	0	0	3	100%	
2020	<i>A Classification Compliance Audit Report on Information Technology Positions at Business and Economic Development Agencies (State Auditor's Office Report No. 20-701, January 2020)</i>				0	1	0	0	0	0	0	0	0	0	0	1	100%	
Agency 332 - Department of Housing and Community Affairs																		
2020	<i>An Audit Report on Regulatory Activities at the Manufactured Housing Division (State Auditor's Office Report No. 20-002, October 2019)</i>				0	1	0	1	0	0	0	0	0	0	0	2	100%	
Agency 601 - Department of Transportation																		
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	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	2	1	0	1	1	0	0	0	0	0	5	60%	
2019	<i>An Audit Report on Facilities-related Contracts at the Department of Transportation (State Auditor's Office Report No. 19-050, August 2019)</i>				2	2	1	0	0	0	0	0	0	1	0	6	83%	
2020	<i>An Audit Report on Contract Change Management at the Department of Transportation (State Auditor's Office Report No. 20-027, March 2020)</i>				0	0	0	0	0	2	0	0	0	0	1	0	3	0%

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	Low	Medium	High	Priority	Low	Medium	High	Priority	Low	Medium	High	Priority		
2020 <i>A Classification Compliance Audit Report on Information Technology Positions at Business and Economic Development Agencies</i> (State Auditor's Office Report No. 20-701, January 2020)	0	0	1	0	0	0	0	0	0	0	0	0	1	100%
Agency 608 - Department of Motor Vehicles														
2019 <i>An Audit Report on Selected Contracts at the Department of Motor Vehicles</i> (State Auditor's Office Report No. 19-029, February 2019)	1	2	0	0	0	0	0	0	0	0	0	0	3	100%
2020 <i>A Classification Compliance Audit Report on Information Technology Positions at Business and Economic Development Agencies</i> (State Auditor's Office Report No. 20-701, January 2020)	0	0	1	0	0	0	0	0	0	0	0	0	1	100%
Article VIII - Regulatory														
Agency 364 - Health Professions Council														
2018 <i>An Audit Report on Information Technology Services at the Health Professions Council</i> (State Auditor's Office Report No. 18-034, June 2018)	0	3	1	0	0	0	0	0	0	0	0	0	4	100%
Agency 448 - Office of Injured Employee Counsel														
2020 <i>An Audit Report on the Ombudsman Program at the Office of Injured Employee Counsel</i> (State Auditor's Office Report No. 20-004, October 2019)	1	0	3	0	0	0	0	0	0	0	0	0	4	100%
Agency 452 - Department of Licensing and Regulation														
2019 <i>An Audit Report on Health-related Programs at the Department of Licensing and Regulation</i> (State Auditor's Office Report No. 19-049, August 2019)	0	1	1	0	0	1	1	0	0	0	2	0	6	33%
Agency 454 - Department of Insurance														
2018 <i>An Audit Report on Financial Processes at the Department of Insurance</i> (State Auditor's Office Report No. 18-039, July 2018)	2	1	0	0	0	0	0	0	0	0	0	0	3	100%
Agency 473 - Public Utility Commission of Texas														
2019 <i>An Audit Report on Complaint Processing at the Public Utility Commission of Texas</i> (State Auditor's Office Report No. 19-034, May 2019)	3	1	0	0	0	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								
																				
Agency 503 - Texas Medical Board																				
2020	<i>An Audit Report on Cybersecurity at the Texas Medical Board (State Auditor's Office Report No. 20-031, May 2020)</i>				0	0	0	0	0	0	0	0	0	0	0	0	0	0	4 ^c	0%
Agency 504 - Texas State Board of Dental Examiners																				
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	0	0	0	2	100%
Agency 507 - Texas Board of Nursing																				
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	0	0	0	2	100%
Other State Entities ^d																				
Agency 329 - Real Estate Commission																				
2019	<i>An Audit Report on the Real Estate Commission: A Self-directed, Semi-independent Agency (State Auditor's Office Report No. 19-044, July 2019)</i>				0	2	1	0	1	0	0	0	0	0	0	0	0	0	4	75%
Agency 457 - Board of Public Accountancy																				
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>				3	1	1	0	0	0	0	0	0	0	0	0	0	0	5	100%
Agency 459 - Texas Board of Architectural Examiners																				
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>				4	1	0	0	0	0	0	0	0	0	0	0	0	0	5	100%
Agency 460 - Board of Professional Engineers and Land Surveyors ^e																				
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>				1	3	0	0	0	0	0	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		

^a 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.

^b Chapter count total for the Railroad Commission includes one chapter (Medium rating) not included in the table that has a self-reported implementation status of Not Implemented.

^c Chapter count total for the Texas Medical Board includes three chapters (two with a Medium rating and one with a High rating) not included in the table that have a self-reported implementation status of Not Implemented.

^d “Other state entities” are Self-directed and Semi-independent Agencies (SDSI) that are not included in the General Appropriations Act. The Legislature allows certain regulatory agencies to become SDSIs, allowing these agencies to better regulate the professions they oversee and protect the public.

^e The Board of Professional Engineers was renamed the Board of Professional Engineers and Land Surveyors effective September 1, 2019.

Source: Agencies and higher education institutions’ self-reported implementation status in the State Auditor’s Office’s Self-Reported Status Management system as of December 2020. Implementation statuses of recommendations in report numbers 19-024 and 20-027 were self-reported after December 2020.