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An Audit Report on
**Performance Measures at the State
Preservation Board**

September 2021
Report No. 22-002



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Overall Conclusion

The State Preservation Board (Board) reported reliable results into the Automated Budget and Evaluation System of Texas (ABEST) for 6 (86 percent) of 7 key performance measures tested for fiscal year 2020 and for 4 (80 percent) of 5 key performance measures tested for the first two quarters of fiscal year 2021. A performance measure result is considered reliable if it is certified or certified with qualification (see text box for more information on performance measures).

The Board reported unreliable results for one key performance measure tested. Specifically, the Number of Preventive Maintenance Tasks Completed was **inaccurate** for fiscal year 2020 and the first two quarters of fiscal year 2021 because the Board's methodology for calculating this performance measure was not consistent with the ABEST measure definition. That deviation caused an error rate of greater than 5 percent between the number reported and the actual performance measure result. In addition, the Board did not appropriately restrict access to its maintenance work-order system.

The Board had some controls in place over the reporting of performance measures; however, it should strengthen certain controls to ensure continued accuracy. For example, the Board had policies and procedures for the reporting of the performance measures into ABEST. However, the Board:

- Did not have a process to perform documented independent reviews of its calculations of performance measure results prior to entering those results into ABEST.
- Did not have formally documented policies and procedures describing the collection and calculation for three of the seven key performance measures tested.

Performance Measures

Agencies report results for their key performance measures to the Legislative Budget Board using the Automated Budget and Evaluation System of Texas (ABEST). Key performance measures are:

- Budget drivers that are generally externally focused.
- Closely related to the goals identified in the statewide strategic plan.
- Reflective of the characteristics of good performance measures.

Source: *Guide to Performance Measure Management* (State Auditor's Office Report No. 12-333, March 2012).

Background Information

The State Preservation Board (Board) was established in 1983 by the 68th Legislature for the purpose of preserving and maintaining the Texas Capitol, the Capitol Extension, the 1857 General Land Office Building (Capitol Visitors Center), other designated buildings, and their contents and grounds. The Board preserves and maintains the Texas Governor's Mansion; and operates the Bob Bullock Texas State History Museum and the Texas State Cemetery.

The Board provides educational programs centered on Texas history, government, and culture.

Source: The Board.

Additionally, the Board did not follow its ABEST definitions in calculating the Percent of Historical Items Maintained in Usable Condition or Cost Per Building Square Foot of Custodial Care performance measures. Because those deviations did not cause an error rate of greater than 5 percent between the number reported and the actual performance measure results, both performance measures were certified with qualification.

Table 1 summarizes the certification results for the Board’s seven key performance measures tested.

Table 1

State Preservation Board (Agency No. 809)				
Related Objective or Strategy, Classification	Description of Performance Measure	Fiscal Year	Results Reported in ABEST	Certification Results ^a
A, Outcome	Percent of Maintenance Tasks Completed Correctly	2020	100%	Certified with Qualification
A, Outcome	Percent of Historical Items Maintained in Usable Condition	2020	96%	Certified with Qualification
A.1.2, Output	Number of Preventive Maintenance Tasks Completed	2020	4,402	Inaccurate
		First Quarter 2021	1,200	Inaccurate
		Second Quarter 2021	1,190	Inaccurate
A.1.2, Efficiencies	Cost Per Building Square Foot of Custodial Care	2020	2.04	Certified with Qualification
		First Quarter 2021	0.51	Certified with Qualification
		Second Quarter 2021	0.57	Certified with Qualification
A.1.3, Output	Number of School-age Tours Conducted at the Texas State Cemetery ^b	2020	129	Certified with Qualification
		First Quarter 2021	0	Certified with Qualification
		Second Quarter 2021	0	Certified with Qualification
A.2.1, Output	Number of School-age Tours Conducted at the Visitors Center ^b	2020	1,001	Certified with Qualification
		First Quarter 2021	0	Certified with Qualification
		Second Quarter 2021	0	Certified with Qualification
A.2.1, Output	Number of School-age Tours Conducted at the Capitol ^b	2020	1,077	Certified with Qualification
		First Quarter 2021	0	Certified with Qualification
		Second Quarter 2021	0	Certified with Qualification
<p>^a A measure is certified if reported performance is accurate within 5 percent of actual performance and if it appears that controls to ensure accuracy are in place for collecting and reporting performance data.</p> <p>A measure is certified with qualification when reported performance appears accurate but the controls over data collection and reporting are not adequate to ensure continued accuracy. A measure is also certified with qualification when controls are strong but source documentation is unavailable for testing. A measure is also certified with qualification if agency calculation of performance deviated from the measure definition but caused less than a 5 percent difference between the number reported to ABEST and the correct performance measure result.</p> <p>A measure is inaccurate when the actual performance is not within 5 percent of reported performance, or when there is more than a 5 percent error in the sample of documentation tested. A measure is also inaccurate if the agency’s calculation deviated from the measure definition and caused more than a 5 percent difference between the number reported to ABEST and the correct performance measure result.</p> <p>A factors prevented certification designation is used if documentation is unavailable and controls are not adequate to ensure accuracy. This designation also will be used when there is a deviation from the measure definition and the auditor cannot determine the correct performance measure result.</p> <p>^b The State Preservation Board was closed for tours beginning in March 2020 due to the COVID-19 pandemic. As of February 2021, the tours had not resumed.</p>				

Auditors communicated other, less significant issues separately in writing to Board management.

Summary of Management's Response

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

Audit Objectives and Scope

The objectives of this audit were to determine whether the Board:

- Is reporting accurate performance measures results to ABEST.
- Has adequate controls over the collection, calculation, and reporting of its performance measures.

The scope of this audit included seven of the Board's key performance measures reported for the entirety of fiscal year 2020 and the first two quarters of 2021 (September 1, 2020, through February 28, 2021). The scope also included a review of significant internal control components related to the Board's performance measure processes.

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Detailed Results

Chapter 1

The Board Reported Reliable Results for Six Key Performance Measures; However, It Should Strengthen Its Controls Over Performance Measure Reporting

The State Preservation Board (Board) reported reliable results for six of seven key performance measures tested for fiscal year 2020. Specifically, for fiscal year 2020, the following annually reported performance measures were **certified with qualification** (see text box for definition):

- Percent of Maintenance Tasks Completed Correctly.
- Percent of Historical Items Maintained in Usable Condition.

In addition, for fiscal year 2020 and the first two quarters of fiscal year 2021, the following quarterly reported performance measures were **certified with qualification**:

- Number of School-Age Tours Conducted at the Texas State Cemetery.
- Number of School-Age Tours Conducted at the Visitors Center.
- Number of School-Age Tours Conducted at the Capitol.
- Cost Per Building Square Foot of Custodial Care.

A performance measure result is considered reliable if it is certified or certified with qualification.

Although the Board's reported results were accurate within 5 percent, the Board's controls were not adequate to ensure continued accuracy. Specifically, the Board should strengthen controls in the following areas:

Certified with Qualification

A performance measure is certified with qualification when one or more of the following occur:

- Reported performance appears accurate but the controls over data collection and reporting are not adequate to ensure continued accuracy.
- Controls are strong but source documentation is unavailable for testing.
- The agency's calculation of performance deviated from the performance measure definition but caused a difference of less than 5 percent between the number reported to the Automated Budget and Evaluation System of Texas (ABEST) and the correct performance measure result.

Source: *Guide to Performance Measure Management* (State Auditor's Office Report No. 12-333, March 2012).

Review of Performance Measure Calculations. The Board did not perform documented independent reviews of its calculations of performance measure results prior to entering those results into the Automated Budget and Evaluation System of Texas (ABEST). The State's *Guide to Performance Measure Management*¹ requires an independent review of performance measure calculations to help ensure consistency with measure definitions and accuracy.

Policies and Procedures. The Board had policies and procedures for reporting the performance measures into ABEST. However, it did not have formally documented policies and procedures describing the collection and calculation for two performance measures, Percent of Maintenance Tasks Completed Correctly and Percent of Historical Items Maintained in Usable Condition, as required by the State's *Guide to Performance Measure Management*.

Developing written policies and procedures would help the Board ensure consistency and accuracy in its performance measure process. Without documented policies and procedures, a performance measure cannot receive a rating of certified.

ABEST Definitions. The Board's methodology for calculating two key performance measures was not consistent with its ABEST definitions. Specifically, for the Percent of Historical Items Maintained in Usable Condition, the Board reported the average of quarterly results, instead of annual results as required by the ABEST definition. The Board correctly excluded the items that were archived. However, by calculating this measure quarterly, the Board incorrectly excluded the historical items that were repaired and restored to usable condition during the reporting period.

In addition, for Cost Per Building Square Foot of Custodial Care, the Board incorrectly used the purchase requisitions to compute the custodial costs. The ABEST measure definition requires the Board to calculate this measure using the cost of custodial care; purchase requisitions are purchase planning documents and do not represent the actual cost.

Internal Procedures. The Board did not follow its process for calculating Percent of Maintenance Tasks Completed Correctly. The Board's process was to select a sample of 45 work orders each quarter to determine whether the maintenance tasks were completed correctly. However, the Board's sample selection process did not prevent a work order from being selected more

¹ State Auditor's Office Report No. 12-333, March 2012.

than once. As a result, the Board did not inspect 45 unique work orders for each quarter.

Data Maintenance. For Percent of Historical Items Maintained in Usable Condition, the Board did not maintain the historical item data in a format that allowed it to readily obtain the information from its database. In addition, according to the Board, only one staff member had the expertise to extract a list of historical items for the measure calculation. Having additional employees trained to use the database would help the Board retain critical expertise and increase efficiencies.

Recommendations

The Board should:

- Develop and implement a process to perform documented reviews of performance measure calculations.
- Develop and implement written policies and procedures for the collection and calculation of its performance measure results.
- Calculate its performance measures in accordance with ABEST definitions.
- Calculate Percent of Maintenance Tasks Completed Correctly performance measure by selecting unique sample documentation to determine completed correctly.
- Develop and implement a process for readily obtaining data related to historical items, including providing training for additional employees.

Management's Response

Recommendation: The Board should develop and implement a process to perform documented reviews of performance measure calculations.

Management's Response: Management agrees with the recommendation. The Board is currently developing a workable process to perform documented reviews of performance measure calculations prior to data entry into ABEST.

Responsible Staff: Director of Administration

Timeline for Implementation: August 31, 2022

Recommendation: The Board should develop and implement written policies and procedures for the collection and calculation of its performance measure results.

Management's Response: Management agrees with the recommendation. The Board is in the process of developing a policy and procedure for the collection and calculation for the Percent of Maintenance Tasks Completed Correctly. The Board is also in the process of refining the existing policy and procedure for the collection and calculation for the Percent of Historical Items Maintained in Usable Condition.

Responsible Staff: Deputy Executive Director and Curator of the Capitol

Timeline for Implementation: August 31, 2022

Recommendation: The Board should calculate its performance measures in accordance with ABEST definitions.

Management's Response: Management agrees with the recommendation. However, for the performance measure Percent of Historical Items Maintained in Usable Condition, the current calculation method is most meaningful to the Board. The Board will work with the Legislative Budget Board to revise the calculation methodology and update ABEST definitions for this measure.

For the performance measure Cost Per Building Square Foot of Custodial Care, the Board will, to the extent possible, begin using actual costs instead of purchase requisitions to compute custodial costs.

Responsible Staff: Deputy Executive Director and Curator of the Capitol

Timeline for Implementation: August 31, 2022

Recommendation: The Board should calculate the measure Percent of Maintenance Tasks Completed correctly by selecting unique sample documentation to determine completed correctly.

Management's Response: Management agrees with the recommendation. However, some work orders have more than one individual task and this can necessitate multiple inspections. In the future, the Board will strive to select 45 unique work orders for inspection each quarter.

Responsible Staff: Deputy Executive Director

Timeline for Implementation: August 31, 2022

Recommendation: The Board should develop and implement a process for readily obtaining data related to historical items, including providing training for additional employees.

Management's Response: While management agrees with the recommendation, the database was not set up to extract the type of information used during this audit; it was designed to be the easiest and most cost-efficient for our daily needs. We will be migrating to a new database specifically designed for historic collections and all Curatorial staff will again be trained in its use.

Responsible Staff: Curator of the Capitol

Timeline for Implementation: August 31, 2022

The Board Reported Unreliable Results for One Key Performance Measure

The Board reported unreliable results for one of seven key performance measures tested for fiscal year 2020 and the first two quarters of fiscal year 2021.

The Number of Preventive Maintenance Tasks Completed was **inaccurate** (see text box) because the Board’s methodology for calculating this performance measure was not consistent with the ABEST measure definition. Specifically, the Board reported the number of preventive maintenance work orders completed instead of the number of preventive maintenance tasks as required by the measure definition. Because a work order may contain multiple tasks, this deviation from the definition caused an error rate of greater than 5 percent between the actual and reported performance.

Inaccurate

A performance measure is inaccurate when one or more of the following apply:

- The actual performance differs by 5 percent or more from the reported performance.
- There is a 5 percent or greater error rate in the sample of documentation tested.
- The agency’s calculation deviated from the performance measure definition and caused a 5 percent or greater difference between the number reported to ABEST and the correct performance measure result.

Source: *Guide to Performance Measure Management* (State Auditor’s Office Report No. 12-333, March 2012)

In addition, the Board did not have formally documented policies and procedures describing the collection and calculation for this measure as required by the State’s *Guide to Performance Measure Management*. Developing written policies and procedures would help the Board ensure consistency and accuracy in its performance measure process. Without documented policies and procedures, a performance measure cannot receive a rating of certified.

User Access. The Board had a system in place to track maintenance work orders, but it did not appropriately restrict access to that system as required by the Department of Information Resources’ *Security Control Standards Catalog*. Specifically, one former employee had access to that system for 14 months after separating from the Board. Removing access to the work-order management system immediately upon an employee’s separation would help reduce the risk of unauthorized changes to work-order information.

Recommendations

The Board should:

- Calculate performance measures in accordance with ABEST definitions.
- Immediately remove system access for separating employees.

Management's Response

Recommendation: The Board should calculate performance measures in accordance with ABEST definitions.

Management's Response: Management agrees with the recommendation. However, for the performance measure Number of Preventive Maintenance Tasks Completed, the current calculation method is most meaningful to the Board. As noted in the report, some maintenance work orders have multiple tasks and all are essential to completing the work order. The Board will work with the Legislative Budget Board to revise the calculation methodology and update ABEST definitions for this measure.

In addition, the Board will develop policies and procedures for the measure Number of Preventive Maintenance Tasks Completed to allow this measure to receive a rating of certified in the future.

Responsible Staff: Deputy Executive Director

Timeline for Implementation: August 31, 2022

Recommendation: The Board should immediately remove system access for separating employees.

Management's Response: Management agrees with the recommendation. It is the Board's practice to revoke access to systems upon termination of an employee. In this case, an oversight occurred and an employee's access was not revoked immediately. The Board will continue to use internal termination forms and checklists as reminders to revoke a terminated employee's access.

Responsible Staff: Deputy Executive Director and Director of Information Resources

Timeline for Implementation: August 31, 2022

Appendices

Appendix 1

Objectives, Scope, and Methodology

Objectives

The objectives of this audit were to determine whether the State Preservation Board (Board):

- Is reporting accurate performance measures results to the Automated Budget and Evaluation System of Texas (ABEST).
- Has adequate controls over the collection, calculation, and reporting of its performance measures.

Scope

The scope of this audit included seven of the Board's key performance measures reported for the entirety of fiscal year 2020 and the first two quarters of 2021 (September 1, 2020, through February 28, 2021). The scope also included a review of significant internal control components related to the Board's performance measure processes (see Appendix 2 for more information about internal control components).

Methodology

The audit methodology consisted of reviewing reported performance measure results for accuracy and adherence to performance measure definitions; evaluating controls over the Board's performance measure calculation processes; assessing the completeness of the Board's data; recalculating performance measure results; and testing source documentation.

Data Reliability and Completeness

To determine the reliability of work-order data, auditors observed the Board staff extract the data, reviewed the query parameters, and compared the data to the performance measure summary document. Auditors determined that the data was sufficiently reliable for the purposes of this audit.

To determine the reliability of the custodial salary data, auditors compared the data from the Board's Centralized Accounting and Payroll/Personnel System (CAPPS), which it uses to record its salary data, to the Uniform Statewide Accounting System (USAS) and to the performance measure

summary documents. Auditors determined that the data was sufficiently reliable for the purposes of this audit.

Auditors independently obtained custodial salary and expense data from USAS, analyzed the data output, and relied on previous State Auditor's Office audit work to determine that the USAS custodial salary and expense data was sufficiently reliable for the purposes of this audit.

Auditors obtained the historical items data set from the Board for the purposes of selecting a sample. Because of the way the Board maintained the historical items data, the Board was not able to demonstrate that the data set was complete. As a result, the data set was of undetermined reliability. However, that data set was the most complete population available from which to select a sample. For the selected sample, auditors physically inspected the historical items to reach the results and conclusions reported.

Sampling Methodology

To test the Percent of Maintenance Tasks Completed Correctly performance measure, auditors selected a nonstatistical random sample of 36 maintenance work orders from a population of 180 maintenance work orders. The population of 180 maintenance work orders included 428 maintenance tasks. The sample of 36 maintenance work orders included 134 maintenance tasks. This sample design was chosen to ensure that the sample included a cross section of maintenance tasks. The sample items were not necessarily representative of the population; therefore, it would not be appropriate to project the test results to the population.

To test the Percent of Historical Items Maintained in Usable Condition performance measure, auditors selected a stratified random sample of 61 items from the population of 3,241 historical items. The sample design was chosen to ensure that the sample included a cross section of historical items. The sample items were not necessarily representative of the population; therefore, it would not be appropriate to project the test results to the population.

Information collected and reviewed included the following:

- The Board's performance measure information reported in ABEST.
- The Board's performance measures summary and source documents.
- Work-order data obtained from the Board's work-order system.
- Custodial expense data and salary data from USAS and CAPPS.
- Historical items data from the Board's database.

- The Board’s Custodial Service Agreement.
- The Board’s weekly tours logs.
- A certified copy of area measurements for the Texas Capitol, Texas Capitol Extension, and Old General Land Office/Capitol Visitors Center.

Procedures and tests conducted included the following:

- Interviewed Board staff to gain an understanding of the processes and systems used to calculate the performance measures tested.
- Interviewed Board staff to gain an understanding of the Board’s work-order system, which the Board used to collect maintenance work-order data and generate reports that it used to calculate performance measure results.
- Reviewed user access to the Board’s work-order system.
- Reviewed the Board’s performance measure calculations for accuracy and to determine whether the calculations were consistent with the definitions in ABEST.
- Reviewed the Service Agreement for custodial services between the Board and the vendor.
- Recalculated and tested the Board’s source documents and historical items to verify the accuracy of numbers reported into ABEST and the effectiveness of controls over reporting the performance.
- Assessed performance data results and assigned to them one of the following four categories: (1) certified, (2) certified with qualification, (3) inaccurate, or (4) factors prevented certification.

Criteria used included the following:

- The *Guide to Performance Measure Management* (State Auditor’s Office Report No. 12-333, March 2012).
- The Board’s policies and procedures.
- ABEST performance measure definitions.

Project Information

Audit fieldwork was conducted from March 2021 through August 2021. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and

perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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

- Namita Pai, CPA (Project Manager)
- Sarah Jane Puerto, CIA, CFE, CGAP (Assistant Project Manager)
- Nimita Azam, M.Sc. Finance
- Rebecca Franklin, CISA, CFE, CGAP
- Allison Fries, CFE
- Alton Gamble
- Ann E. Karnes, CPA (Quality Control Reviewer)
- Lauren Godfrey, CIA, CGAP (Audit Manager)

Internal Control Components

Internal control is a process used by management to help an entity achieve its objectives. The U.S. Government Accountability Office's *Government Auditing Standards* require auditors to assess internal control when internal control is significant to the audit objectives. The Committee of Sponsoring Organizations of the Treadway Commission (COSO) established a framework for 5 integrated components and 17 principles of internal control, which are listed in Table 2.

Table 2

Internal Control Components and Principles		
Component	Component Description	Principles
Control Environment	The control environment sets the tone of an organization, influencing the control consciousness of its people. It is the foundation for all other components of internal control, providing discipline and structure.	<ul style="list-style-type: none"> ▪ The organization demonstrates a commitment to integrity and ethical values. ▪ The board of directors demonstrates independence from management and exercises oversight of the development and performance of internal control. ▪ Management establishes, with board oversight, structures, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives. ▪ The organization demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives. ▪ The organization holds individuals accountable for their internal control responsibilities in the pursuit of objectives.
Risk Assessment	Risk assessment is the entity's identification and analysis of risks relevant to achievement of its objectives, forming a basis for determining how the risks should be managed.	<ul style="list-style-type: none"> ▪ The organization specifies objectives with sufficient clarity to enable the identification and assessment of risks relating to objectives. ▪ The organization identifies risks to the achievement of its objectives across the entity and analyzes risks as a basis for determining how the risks should be managed. ▪ The organization considers the potential for fraud in assessing risks to the achievement of objectives. ▪ The organization identifies and assesses changes that could significantly impact the system of internal control.
Control Activities	Control activities are the policies and procedures that help ensure that management's directives are carried out.	<ul style="list-style-type: none"> ▪ The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels. ▪ The organization selects and develops general control activities over technology to support the achievement of objectives. ▪ The organization deploys control activities through policies that establish what is expected and procedures that put policies into action.

Internal Control Components and Principles		
Component	Component Description	Principles
Information and Communication	Information and communication are the identification, capture, and exchange of information in a form and time frame that enable people to carry out their responsibilities.	<ul style="list-style-type: none"> ▪ The organization obtains or generates and uses relevant, quality information to support the functioning of internal control. ▪ The organization internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control. ▪ The organization communicates with external parties regarding matters affecting the functioning of internal control.
Monitoring Activities	Monitoring is a process that assesses the quality of internal control performance over time.	<ul style="list-style-type: none"> ▪ The organization selects, develops, and performs ongoing and/or separate evaluations to ascertain whether the components of internal control are present and functioning. ▪ The organization evaluates and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action, including senior management and the board of directors, as appropriate.

Source: Internal Control - Integrated Framework, Committee of Sponsoring Organizations of the Treadway Commission, May 2013.

Copies of this report have been distributed to the following:

Legislative Audit Committee

The Honorable Dan Patrick, Lieutenant Governor, Joint Chair
The Honorable Dade Phelan, Speaker of the House, Joint Chair
The Honorable Jane Nelson, Senate Finance Committee
The Honorable Robert Nichols, Member, Texas Senate
The Honorable Greg Bonnen, House Appropriations Committee
The Honorable Morgan Meyer, House Ways and Means Committee

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The Honorable Greg Abbott, Governor

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