



The Implementation Status of Prior State Auditor's Office Recommendations

July 18, 2022

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 evaluates the self-reported implementation status of selected recommendations. Auditors followed 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 each audit report recommendation (see text box for definitions of implementation status).

Entities' Self-Reported Implementation Statuses

From September 1, 2018, through June 30, 2021, the State Auditor's Office released 60 performance audit reports¹ to state agencies and higher education institutions that contained 547 recommendations. A majority of the entities (85%) reported full implementation (see Figure 1).

Definition of Implementation Status

Each implementation status is defined 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.

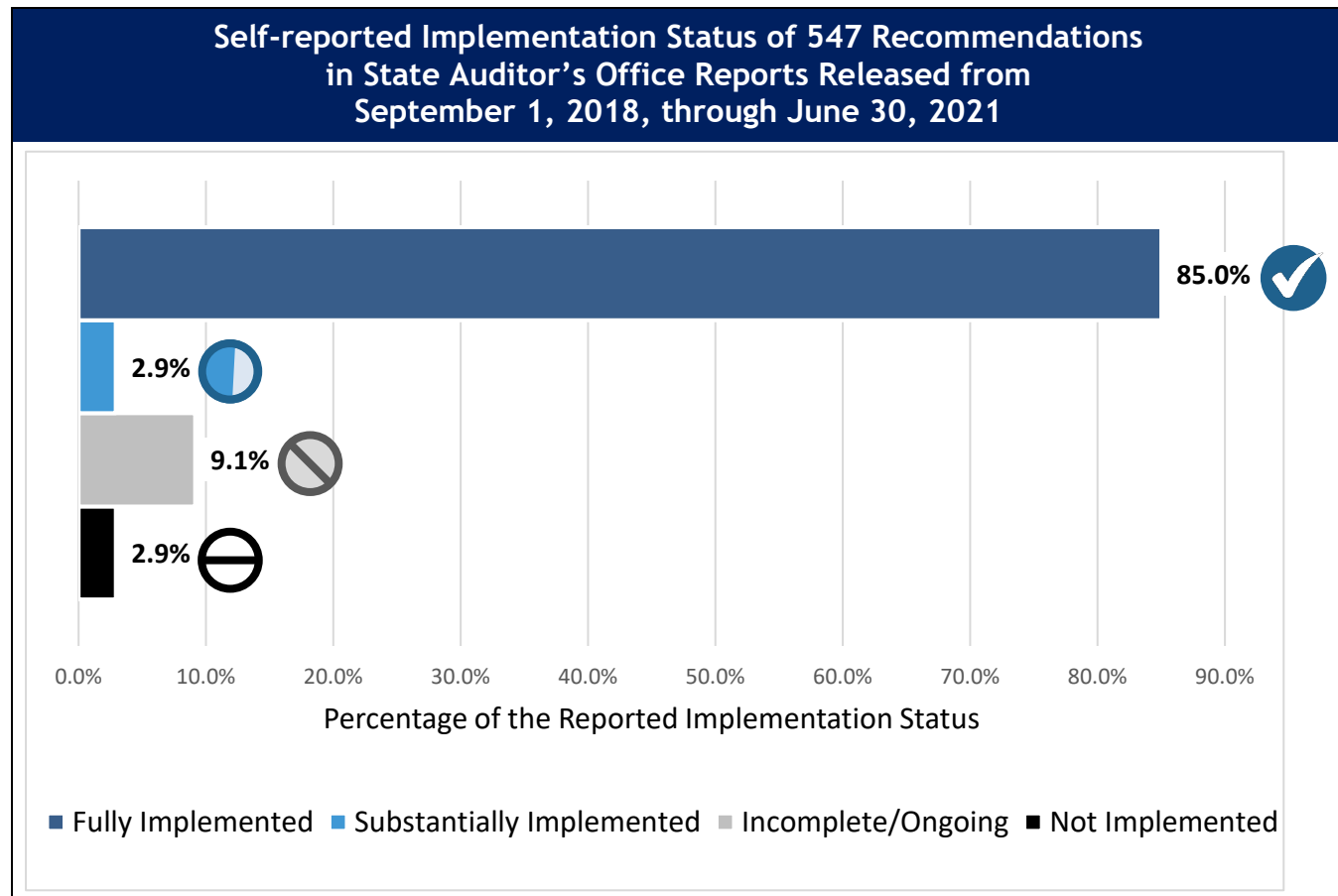


Not Implemented: Lack of a formal process, system, or policy to address a recommendation.

Source: State Auditor's Office instructions to state agencies and higher education institutions for reporting the implementation status of recommendations.




¹ The scope of this project excluded an additional 18 performance audit reports either because they contained recommendations to non-state entities, the recommendations were not assigned a risk rating, no follow-up was needed, or the recommendations were associated with recurring projects that are not included in the annual status update report to the State Auditor's Office.

Figure 1



Auditors Followed Up on 18 Recommendations in 5 Reports

For the purposes of this project, auditors followed up on 18 recommendations made in report chapters rated either Priority or High in the 5 reports selected (see Section 1 of the attachment for details) and made the following determinations:

-  Fifteen (83.3 percent) of the recommendations were fully implemented.
-  One (5.6 percent) of the recommendations was substantially implemented. It was addressed to the Department of Information Resources in *An Audit Report on Financial Processes at the Department of Information Resources* (State Auditor's Office Report No. 20-029, April 2020).
-  Two (11.1 percent) of the recommendations had incomplete or ongoing implementation statuses. Those were addressed to the School for the Deaf in *An Audit Report on Cybersecurity at the School for the Deaf* (State Auditor's Report No. 19-031, February 2019).

The attachment to this letter contains (1) a figure outlining the implementation status of the 18 recommendations that the State Auditor's Office followed up on and (2) a summary of self-reported implementation statuses for the audit reports the State Auditor's Office released from September 1, 2018, through June 30, 2021.

Auditors Also Followed Up on Recommendations Related to Information Technology in Four Confidential Reports

To minimize the risks associated with public disclosure, auditors reported the follow-up results on those recommendations separately to the management of the four entities associated with those reports²:

- Board of Chiropractic Examiners.
- Department of Criminal Justice.
- Texas State University.
- University of Texas Medical Branch at Galveston.

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 547 recommendations in 60 performance audit reports that the State Auditor's Office released between September 1, 2018, and June 30, 2021.

The project methodology consisted of reviewing supporting documentation for selected recommendations to determine whether the entity had fully implemented those recommendations (see Section 1 of the attachment).

Additionally, auditors compiled the entities' self-reported information in this report (see Section 2 of the attachment); the State Auditor's Office did not independently verify all of that information.

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. 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:

- Brenda Zamarripa, CIA, CGAP (Project Manager)
- James Collins (Assistant Project Manager)
- Sterling Pape
- Douglas Jarnagan, MAcc
- Ann E. Karnes, CPA (Quality Control Reviewer)
- Willie Hicks, CIA, MBA, CGAP (Audit Manager)

Pursuant to Standard 9.61 of the U.S. Government Accountability Office's *Government Auditing Standards*, certain information was omitted from this report because that information was deemed to present potential risks related to public safety, security, or the disclosure of private or confidential data. Under the provisions of Texas Government Code, Section 552.139, the omitted information is also exempt from the requirements of the Texas Public Information Act.

Sincerely,

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

² From September 1, 2018, through June 30, 2021, the State Auditor's Office released 8 confidential reports to state agencies and higher education institutions that contained 38 recommendations.

Members of the Legislative Audit Committee

July 18, 2022

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Attachment

cc: The Honorable Greg Abbott, Governor
Executive directors of the following state agencies and presidents of the following
higher education institutions:
Board of Chiropractic Examiners
Department of Criminal Justice
Department of Housing and Community Affairs
Department of Information Resources
Facilities Commission
School for the Deaf
Texas State University
The University of Texas Medical Branch at Galveston
The University of Texas System Administration



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Attachment




Section 1

Status of State Auditor's Office Recommendations

Figure 2 lists 18 recommendations that state agencies and higher education institutions self-reported as fully implemented; auditors followed up on these recommendations and determined levels of implementation. These recommendations were issued across five reports addressed to the following entities:

- Department of Housing and Community Affairs (Division).³
- Department of Information Resources (Department).
- Facilities Commission (Commission).
- School for the Deaf (School).
- The University of Texas System Administration (System Administration).




For the 18 recommendations selected, auditors determined:

-  Fifteen (83.3 percent) of the recommendations were fully implemented.
-  One (5.6 percent) of the recommendations was substantially implemented.
-  Two (11.1 percent) of the recommendations had incomplete or ongoing implementation.

³ An Audit Report on Regulatory Activities at the Manufactured Housing Division, SAO Report No. 20-002, released in October 2019, is directed to the Manufactured Housing Division within the Department of Housing and Community Affairs.

Figure 2

Implementation Status of Selected State Auditor’s Office Recommendations for Reports Released From September 1, 2018, Through June 30, 2021

Article I – General Government	
Agency 303 – Facilities Commission Agency Self-reported Implementation Status: Fully Implemented	
<i>An Audit Report on Selected Capitol Complex Project Contracts at the Texas Facilities Commission</i> SAO Report No. 19-016, December 2018	
Chapter 5 Rating: High ●	
Recommendations	Implementation Status Determined by Auditors
The Commission should:	
▪ Improve its controls to ensure that access to IMPACT ¹ and Automated Procurement System (APS) is appropriately restricted based on job duties.	
▪ Ensure that its third-party vendor that manages IMPACT complies with contract requirements, including submitting required Statement on Standards for Attestation Engagements (SSAE) reports. ²	
▪ Review and properly update change management documentation based on necessary changes to APS.	
Auditor Comments:	
<p>¹The Commission used the IMPACT project management system to track construction projects, timelines, and progress. It was also a repository for the Commission’s construction documents. The Commission discontinued use of IMPACT at the end of March 2020 and replaced it with a new project management system. The Commission updated its controls to ensure that access to the new project management system was appropriately restricted.</p> <p>²A SSAE report is a third-party report on the effectiveness of a vendor’s controls over an application and database. The contract for the new project management system did not require a SSAE report.</p>	

Article I – General Government

Agency 313 – Department of Information Resources
Agency Self-reported Implementation Status: Fully Implemented

An Audit Report on Financial Processes at the Department of Information Resources

SAO Report No. 20-029, April 2020







Chapter 4

Rating: Priority ●

Recommendations

Implementation Status
Determined by Auditors

The Department should:

- Assess physical security controls to determine whether they are adequate to safeguard assets and implement additional physical security controls if necessary. 
- Perform and document media sanitization before an asset is disposed or transferred as required by its Security Controls Catalog.¹ 
- Update the State Property Accounting System (SPA) based on the results of reconciliations performed to ensure that capital and controlled asset acquisitions in Centralized Accounting and Payroll/Personnel System (CAPPS) are entered in SPA. 
- Maintain appropriate documentation for disposed assets. 
- Develop and implement policies and procedures with detailed steps for asset management, including:
 - ♦ Recording assets in SPA.
 - ♦ Maintaining accurate asset information in SPA. 
 - ♦ Performing asset disposals and recording asset disposals in SPA.
 - ♦ Performing and recording media sanitization.
 - ♦ Performing the annual inventory.
- Strengthen its asset inventory process by:
 - ♦ Maintaining appropriate inventory records for the annual inventory.
 - ♦ Assessing inventory controls to determine whether they should be strengthened to include (1) performing inventories more frequently throughout the year and (2) performing inventory steps to select physical assets located on-site to verify entry in SPA. 

Auditor Comments:

¹The Department developed a process to document media sanitization. However, the Department did not consistently follow the process and properly document the method of removal or destruction of data on its information technology assets. For example, the Department did not document the names of employees who performed disposals or transfers.

Article III – Education

Agency 720 – The University of Texas System Administration
Agency Self-reported Implementation Status: Fully Implemented

An Audit Report on Selected Contracts at The University of Texas System

SAO Report No. 19-032, February 2019




Chapter 3-A

Rating: High ●

Recommendations

**Implementation Status
Determined by Auditors**

The System Administration should ensure that the Supply Chain Alliance:

- Conducts quarterly business reviews and obtains performance reports as required by contract terms. 
- Verifies the completeness and accuracy of performance reports submitted by suppliers. 
- Develops and documents its processes related to risk assessment, monitoring, determination of performance and business relationship indicators, and negotiation of monitoring terms. 

Article III – Education

Agency 772 – School for the Deaf
Agency Self-reported Implementation Status: Fully Implemented

An Audit Report on Cybersecurity at the School for the Deaf

SAO Report No. 19-031, February 2019




Chapter 1-A

Rating: Priority ●

Recommendations

Implementation Status
Determined by Auditors

The School should increase its oversight of its information security program to ensure compliance with statute and Department of Information Resources' minimum standards, including:

- Developing a data use agreement as required by Texas Government Code, Section 2054.135. 
- Defining and documenting the duties and authorities of its Information Security Officer.¹ 
- Implementing a training program for all personnel, including role-based security training and security awareness and privacy training.² 

Auditor Comments:

¹The School defined and documented the duties and authorities of the Information Security Officer. However, it did not include 9 (69%) of the 13 requirements defined in Texas Administrative Code, Rule §202.21(b), within those duties and authorities. Auditors communicated those nine requirements to the School's management.

²The School provided cybersecurity training to members of its board, executive management, and applicable program staff through cybersecurity training modules approved by the Department of Information Resources. However, the School did not ensure that its technology support staff and the members of its Database team received role-based security training and security awareness training. The School indicated that only its information technology director and information security officer had received that training.

Article VII – Business and Economic Development

Agency 332 – Department of Housing and Community Affairs
Agency Self-reported Implementation Status: Fully Implemented

An Audit Report on Regulatory Activities at the Manufactured Housing Division

SAO Report No. 20-002, October 2019




Chapter 1

Rating: Priority ●

Recommendations

**Implementation Status
Determined by Auditors**

The Division should:

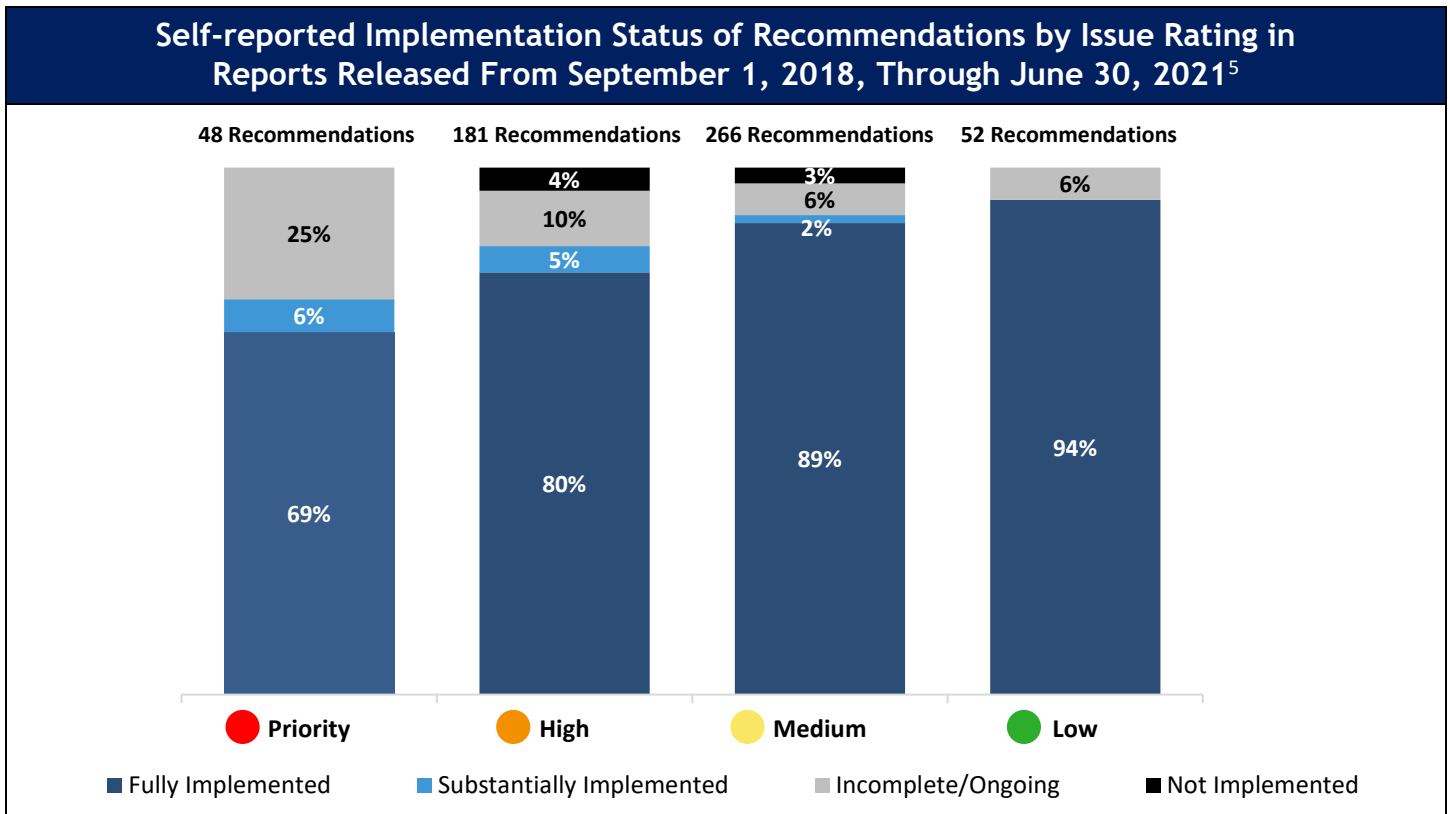
- Implement and enforce controls over the recording and monitoring of its installation inspections to ensure that:
 - ♦ Inspections are conducted in accordance with requirements, and 
 - ♦ Findings are completely and accurately recorded and supported in Exodus.
- Develop and implement controls to ensure the accuracy of installation inspection information entered into Exodus, including automated controls and review processes. 
- Restrict the inspectors' access to change data in Exodus only to situations where the Division management determines the change is necessary and appropriate, and ensure that it maintains original data when changes are made. 

Self-reported Implementation Status for Recommendations Issued from September 1, 2018, through June 30, 2021

The State Auditor’s Office made 547 recommendations to state agencies and higher education institutions in 60 performance audit reports⁴ to state agencies and higher education institutions released from September 1, 2018, through June 30, 2021. The audited entities reported that 465 (85.0 percent) recommendations were fully implemented, 16 (2.9 percent) were substantially implemented, 50 (9.1 percent) had an incomplete or ongoing implementation, and 16 (2.9 percent) were not implemented.

Figure 3 summarizes the implementation status for recommendations by issue rating.

Figure 3



Source: State agencies and higher education institutions’ self-reported implementation status in the State Auditor’s Office’s Self-Reported Status Management system as of December 2021. Implementation statuses of recommendations in *An Audit Report on Selected Contracts at The University of Texas System* (State Auditor’s Office Report No. 19-032, February 2019) were self-reported as of January 2022.

⁴ This number does not include an additional 18 performance audit reports that included recommendations to either non-state entities or were associated with recurring projects that were not included in the annual status update report.

⁵ Percentages may not sum to 100.0 due to rounding.

Figure 4 summarizes the entities' self-reported implementation status by state agency and higher education institutions for the 547 recommendations.

Figure 4

Self-reported Implementation Status of State Auditor's Office Recommendations for Reports Released From September 1, 2018, Through June 30, 2021^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 - 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)^b</i>	1	9	4	0	0	0	0	0	2	0	0	0	16	88%
2020	<i>An Audit Report on Deferred Maintenance Projects at the Texas Facilities Commission (State Auditor's Office Report No. 20-042, August 2020)^c</i>	1	0	0	0	0	0	0	0	0	0	0	0	9	11%
Agency 304 - Comptroller of Public Accounts															
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	3	0	0	0	1	0	0	0	1	0	4	75%
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 - 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	6	0	0	0	2	0	1	0	2	0	13	62%
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)^b</i>	0	4	0	6	0	0	0	1	0	0	0	0	11	91%
2021	<i>An Audit Report on a Selected Contract at the Department of Information Resources (State Auditor's Office Report No. 21-018, May 2021)</i>	0	2	5	0	0	0	1	0	0	0	0	0	8	88%

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 327 - Employees Retirement System

2019	<i>An Audit Report on Incentive Compensation at the Permanent School Fund, General Land Office, Teacher Retirement System, and Employees Retirement System (State Auditor's Office Report No. 19-048, August 2019)</i>	1	0	0	0	0	0	0	0	0	0	0	0	1	100%
2020	<i>An Audit Report on Incentive Compensation at the Permanent School Fund, General Land Office, Teacher Retirement System, and Employees Retirement System (State Auditor's Office Report No. 20-040, August 2020)</i>	1	0	0	0	0	0	0	0	0	0	0	0	1	100%

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	11	2	0	0	0	0	0	0	0	0	0	13	100%
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Article II - Health and Human Services

Agency 529 - Health and Human Services Commission

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	7	4	2	0	0	0	0	0	0	0	0	14	100%
2019	<i>An Audit Report on Medicaid Managed Care Contract Processes at the Health and Human Services Commission (State Auditor's Office Report No. 19-025, January 2019)</i>	0	8	0	0	0	0	0	0	0	0	0	0	8	100%
2019	<i>An Audit Report on the Health and Human Services Commission's System of Contract Operation and Reporting (State Auditor's Office Report No. 19-028, February 2019)</i>	0	3	2	4	0	0	0	0	0	0	0	0	9	100%
2020	<i>An Audit Report on the Health and Human Services Commission's Use of Remedies in Managed Care Contracts (State Auditor's Office Report No. 20-008, November 2019)^d</i>	1	0	5	0	0	0	0	0	0	5	1	1	13	46%
2021	<i>An Audit Report on Selected Contracting Functions at the Health and Human Services Commission (State Auditor's Office Report No. 21-007, January 2021)</i>	1	3	9	0	0	0	0	0	0	0	0	0	13	100%
2021	<i>An Audit Report on Blue Cross Blue Shield of Texas, a Managed Care Organization (State Auditor's Office Report No. 21-025, June 2021)</i>	0	0	0	0	0	0	0	0	0	0	0	2	2	0%

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 530 - Department of Family and Protective Services															
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	1	0	0	0	0	0	0	0	0	0	0	1	100%
Agency 537 - Department of State Health Services															
2020	<i>An Audit Report on Manufactured Foods Program Inspection Processes at the Department of State Health Services (State Auditor's Office Report No. 20-021, January 2020)</i>	1	9	2	0	0	0	0	0	0	0	0	0	12	100%
Article III - Education															
Agency 323 - Teacher Retirement System															
2020	<i>An Audit Report on Incentive Compensation at the Permanent School Fund, General Land Office, Teacher Retirement System, and Employees Retirement System (State Auditor's Office Report No. 20-040, August 2020)</i>	1	0	0	0	0	0	0	0	0	0	0	0	1	100%
Agency 575 - Texas Division of Emergency Management															
2020	<i>An Audit Report on Public Assistance Disaster Grants Related to Hurricane Harvey (State Auditor's Office Report No. 20-019, December 2019)</i>	2	7	0	0	0	0	0	0	0	0	0	0	9	100%
Agency 576 - Texas A&M Forest Service															
2019	<i>An Audit Report on Financial Processes at the Texas A&M Forest Service (State Auditor's Office Report No. 19-009, November 2018)</i>	1	1	0	0	0	0	0	0	0	0	0	0	2	100%
Agency 716 - Texas A&M Engineering Extension Service															
2020	<i>An Audit Report on the Texas A&M Engineering Extension Service (State Auditor's Office Report No. 20-013, December 2019)</i>	0	7	0	5	0	0	0	0	0	0	0	0	12	100%
Agency 719 - Texas State Technical College System Administration															
2021	<i>An Audit Report on Financial Processes at Texas State Technical College (State Auditor's Office Report No. 21-017, April 2021)</i>	0	0	6	0	0	0	0	2	0	0	0	0	8	75%

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 720 - The University of Texas System Administration															
2019	<i>An Audit Report on Selected Contracts at The University of Texas System (State Auditor's Office Report No. 19-032, February 2019)^b</i>	1	3	3	0	0	0	0	0	0	1	0	0	8	88%
Agency 723 - The University of Texas Medical Branch at Galveston															
2021	<i>An Audit Report on Correctional Managed Health Care at the University of Texas Medical Branch at Galveston and Texas Tech University Health Sciences Center (State Auditor's Office Report No. 21-004, December 2020)^d</i>	0	6	0	0	0	0	1	0	0	0	0	0	7	86%
Agency 730 - University of Houston															
2020	<i>An Audit Report on Contracting at the University of Houston (State Auditor's Office Report No. 20-020, January 2020)</i>	0	5	4	0	0	0	0	0	0	0	0	0	9	100%
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	4	5	0	0	0	0	0	0	0	0	0	11	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	5	0	0	0	0	0	0	0	0	0	0	7	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	3	8	0	0	0	0	0	0	0	0	0	11	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)^d</i>	3	10	0	1	0	0	0	0	0	0	0	0	14	100%
Agency 758 - Texas State University System															
2019	<i>An Audit Report on Contracting Processes at the Texas State University System (State Auditor's Office Report No. 20-037, July 2020)</i>	0	5	3	0	0	0	0	0	0	0	0	0	8	100%

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 768 - Texas Tech University System Administration															
2019	<i>An Audit Report on Contracting at the Texas Tech University System (State Auditor's Office Report No. 19-041, July 2019)</i>	3	1	0	0	0	0	0	0	0	0	0	0	4	100%
Agency 769 - University of North Texas System Administration															
2019	<i>An Audit Report on A Selected Contract at the University of North Texas System (State Auditor's Office Report No. 19-001, September 2018)</i>	3	6	0	0	0	0	0	0	0	0	0	0	9	100%
Agency 772 - School for the Deaf															
2019	<i>An Audit Report on Cybersecurity at the School for the Deaf (State Auditor's Office Report No. 19-031, February 2019)^{b d}</i>	0	0	0	3	0	0	2	0	0	2	0	4	11	27%
Agency 781 - Higher Education Coordinating Board															
2020	<i>An Audit Report on Financial Management Processes at the Higher Education Coordinating Board (State Auditor's Office Report No. 20-035, June 2020)</i>	0	1	0	0	0	0	0	0	0	0	0	0	1	100%
Article V - Public Safety and Criminal Justice															
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)^d</i>	0	1	0	7	0	0	0	0	0	0	0	0	8	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	2	0	0	0	0	0	0	0	0	0	0	3	100%
Agency 643 - Office of the Independent Ombudsman															
2021	<i>An Audit Report on Complaint, Grievance, and Allegation Processing at the Juvenile Justice Department (State Auditor's Office Report No. 21-001, September 2020)</i>	0	0	0	0	0	1	1	0	0	0	3	0	5	0%
Agency 644 - Juvenile Justice Department															
2019	<i>An Audit Report on Contracting at the Juvenile Justice Department (State Auditor's Office Report No. 19-043, July 2019)</i>	0	3	0	0	0	0	0	0	0	1	3	3	10	30%

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		
2021 <i>An Audit Report on Complaint, Grievance, and Allegation Processing at the Juvenile Justice Department</i> (State Auditor's Office Report No. 21-001, September 2020)	0	0	3	0	0	0	0	0	0	3	2	0	8	38%

Agency 696 - Department of Criminal Justice

2019 <i>An Audit Report on Diversion Program Grants at the Texas Department of Criminal Justice</i> (State Auditor's Office Report No. 19-040, July 2019)	0	6	1	0	0	0	0	0	0	0	0	0	7	100%
2021 <i>An Audit Report on Agribusiness at the Department of Criminal Justice</i> (State Auditor's Office Report No. 21-016, March 2021) ^d	2	4	4	0	0	0	0	0	0	0	0	0	10	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</i> (State Auditor's Office Report No. 19-706, February 2019)	1	0	0	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</i> (State Auditor's Office Report No. 20-006, October 2019)	1	13	0	0	0	0	0	0	0	0	0	0	14	100%
2021 <i>An Audit Report on the General Land Office's Use of Appropriations for the Alamo Complex</i> (State Auditor's Office Report No. 21-009, January 2021)	0	5	0	0	0	1	0	0	0	0	0	0	6	83%

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	7	0	0	0	0	0	0	0	0	0	0	7	100%
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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	10	0	0	0	0	0	0	0	0	0	10	100%
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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	6	6	0	0	0	0	0	0	0	0	0	13	100%
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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		
2019 <i>A Classification Compliance Audit Report on Information Technology Positions at Natural Resources Agencies (State Auditor's Office Report No. 19-706, February 2019)</i>	0	1	0	0	0	0	0	0	0	0	0	0	1	100%
2020 <i>An Audit Report on the Dam Safety Program at the Commission on Environmental Quality (State Auditor's Office Report No. 20-036, July 2020)</i>	0	7	0	0	0	0	0	0	0	2	0	0	9	78%

Agency 802 - Parks and Wildlife Department

2019 <i>An Audit Report on Vehicle Fleet Management at Selected State Entities (State Auditor's Office Report No. 19-006, October 2018)</i>	0	4	3	0	0	0	0	0	0	0	0	0	7	100%
2019 <i>A Classification Compliance Audit Report on Information Technology Positions at Natural Resources Agencies (State Auditor's Office Report No. 19-706, February 2019)</i>	0	0	1	0	0	0	0	0	0	0	0	0	1	100%
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	1	1	0	0	0	1	0	0	0	0	0	3	67%

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	3	0	0	0	0	0	0	0	0	0	3	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	5	0	2	0	0	0	0	0	0	0	0	7	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	0	1	100%

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 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)^b</i>	0	1	0	3	0	0	0	0	0	0	0	0	4	100%
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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	2	8	0	0	0	0	0	0	0	0	0	11	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>	2	9	4	0	0	0	0	0	0	0	0	0	15	100%
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>	5	6	1	0	0	0	1	0	0	0	0	0	13	92%
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	0	2	0	0	0	0	0	0	0	0	0	2	100%
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	5	1	0	0	0	0	0	0	0	2	0	8	75%

Agency 608 - Department of Motor Vehicles

2019	<i>An Audit Report on Selected Contracts at the Department of Motor Vehicles (State Auditor's Office Report No. 19-029, February 2019)</i>	2	6	0	0	0	0	0	0	0	0	0	0	8	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	0	1	0	0	0	0	0	0	0	0	0	1	100%

Article VIII - Regulatory

Agency 448 - Office of Injured Employee Counsel

2020	<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>	1	0	8	0	0	0	0	0	0	0	0	0	9	100%
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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 452 - Department of Licensing and Regulation															
2019	<i>An Audit Report on Health-related Programs at the Department of Licensing and Regulation (State Auditor's Office Report No. 19-049, August 2019)</i>	0	2	4	0	0	1	0	0	0	0	3	0	10	60%
Agency 473 - Public Utility Commission of Texas															
2019	<i>An Audit Report on Complaint Processing at the Public Utility Commission of Texas (State Auditor's Office Report No. 19-034, May 2019)</i>	3	3	0	0	0	0	0	0	0	0	0	0	6	100%
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)^{d e}</i>	0	0	0	0	0	0	0	0	0	0	2	1	11	0%
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	4	8	0	0	0	0	0	0	0	0	0	12	100%
Agency 508 - Board of Chiropractic Examiners															
2020	<i>An Audit Report on Licensing and Enforcement at the Board of Chiropractic Examiners (State Auditor's Office Report No. 20-041, August 2020)^d</i>	0	6	0	0	0	1	0	0	0	2	0	1	10	60%
Other State Entities^f															
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>	1	5	5	0	0	0	0	0	0	0	0	0	11	100%

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		

^a Reports containing recommendations addressed to more than one agency are cited under each relevant agency; as a result, reports may be listed more than once.

^b Auditors followed up on selected recommendations related to this State Auditor’s Office report; see Section 1.

^c The recommendation count total for the Facilities Commission includes eight recommendations (six with a Medium rating and two with a High rating) not included in the figure that have a self-reported implementation status of Not Implemented.

^d This State Auditor’s Office report has an accompanying confidential report.

^e The recommendation count total for the Texas Medical Board includes eight recommendations (two with a Medium rating and six with a High rating) not included in the figure that have a self-reported implementation status of Not Implemented.

^f The category “Other State Entities” encompasses self-directed and semi-independent (SDSI) agencies that are not included in the General Appropriations Act. The Legislature allows certain regulatory agencies to become SDSIs, enabling these agencies to better regulate the professions they oversee and protect the public.

Source: State agencies and higher education institutions’ self-reported implementation status in the State Auditor’s Office’s Self-Reported Status Management system as of December 2021. Implementation statuses of recommendations in *An Audit Report on Selected Contracts at The University of Texas System* (State Auditor’s Office Report No. 19-032, February 2019) were self-reported as of January 2022.