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State Auditor

State of Texas Financial Portion of the  
**Statewide Single Audit Report for the  
Year Ended August 31, 2021**

February 2022  
Report No. 22-555



State of Texas Financial Portion of the  
**Statewide Single Audit Report for the Year  
Ended August 31, 2021**

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SAO Report No. 22-555  
February 2022

## Overall Conclusion

In our audit opinion dated February 22, 2022, we concluded that the basic financial statements for the State of Texas presented fairly, in all material respects, the financial position and activities of the State for the fiscal year ended August 31, 2021. The Office of the Comptroller of Public Accounts (Comptroller's Office) prepared the basic financial statements and published our audit opinion as part of the Annual Comprehensive Financial Report (ACFR) for fiscal year 2021, which it intends to post on its website at <https://comptroller.texas.gov/transparency/reports/comprehensive-annual-financial/>.

The consolidated financial statements provide a comprehensive view of the State's financial activities during the fiscal year and an overall picture of the financial position of the State at the end of the fiscal year. Compiling the State's consolidated financial statements is a major undertaking; those financial statements combine financial information for more than 200 state agencies and higher education institutions.

Figure 1 on the next page summarizes the State's key financial information for fiscal year 2021.

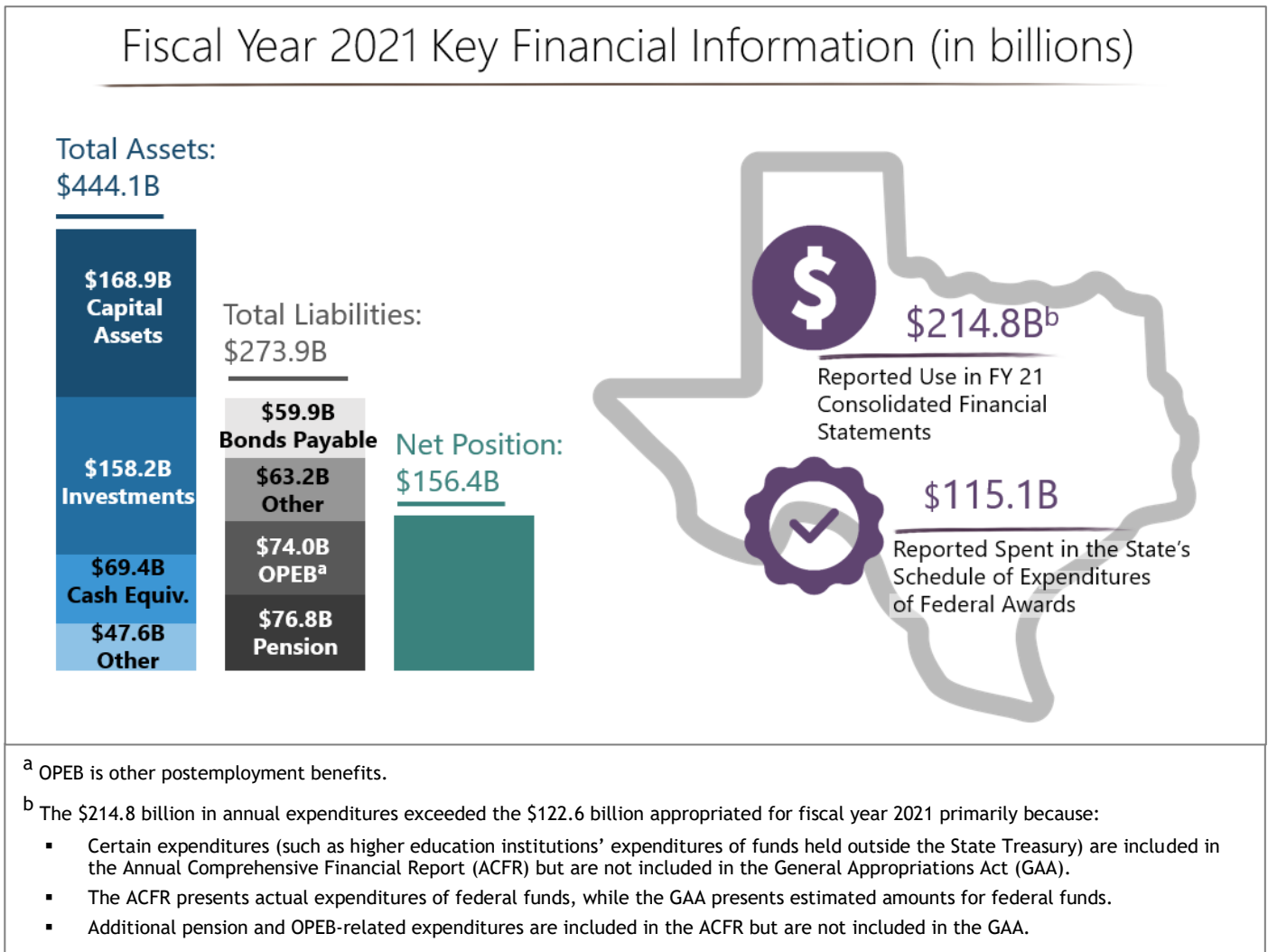
### Basic Financial Statements

The State's basic financial statements include both government-wide and fund financial statements:

- Government-wide financial statements display information about the State as a whole, except for its fiduciary activities.
- Fund financial statements for the State's governmental and proprietary funds provide information on the major funds individually and nonmajor funds in the aggregate. Fiduciary statements include financial information for fiduciary funds.

Source: Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*.

Figure 1



The State is also the trustee or fiduciary for 10 defined benefit pension and OPEB plans and 1 defined contribution pension plan. It is also responsible for other assets that can be used only for trust beneficiaries. All state fiduciary activities are reported in separate statements of fiduciary net position and changes in fiduciary net position. These activities are reported separately from other financial activities because the State cannot use the assets to finance its operations. The State's fiduciary responsibilities include ensuring that assets reported in those funds are used for their intended purposes. The financial activity and balances for those fiduciary activities are not included in the fiscal year 2021 totals presented above.

Auditing the basic financial statements is not limited to reviewing the numbers in those statements. Conducting this audit also requires the State Auditor's Office to obtain a sufficient understanding of the agencies and higher education institutions and their operating environments—including obtaining an understanding of the internal controls over systems and processes that the agencies and higher education institutions use to record their financial activities—to assess the risk of material misstatement of the financial statements.

**Schedule of Expenditures of Federal Awards (SEFA).** The State Auditor's Office also audited the State's SEFA in relation to the ACFR for fiscal year 2021 and issued an unmodified opinion. The Comptroller's Office prepares the SEFA by using self-reported SEFA data from all state agencies and higher education institutions that made federal expenditures during the fiscal year. The State Auditor's Office and CliftonLarsonAllen LLP (CLA) audited the processes for preparing SEFA information at 16 agencies and higher education institutions. Auditors identified errors related to the SEFA information at eight agencies and higher education institutions. Those errors are discussed in Chapter 2-A of this report.

As part of the audit work for SEFA, auditors performed prior-year finding follow-up work at 10 agencies and higher education institutions and determined that recommendations for 2 of those findings were not yet fully implemented (see the Summary Schedule of Prior Year Audit Findings in Chapter 4-A of this report).

**Single Audit Act.** The State Auditor's Office conducts this audit so that the State can comply with federal legislation (the Single Audit Act Amendments of 1996); state statute (Texas Government Code, Section 403.013(c)); and grant requirements to obtain an opinion regarding the fair presentation of its basic financial statements and a report on internal controls related to those statements. The results of this audit may be used by bond-rating companies, the Legislature, and federal agencies that award grants.

## ***Summary of Management's Response***

At the end of certain chapters in this report, auditors made recommendations to address the issues identified during this audit. The agencies and higher education institutions agreed with the recommendations in this report.

## ***Audit Objective and Scope***

The audit objective was to determine whether the State's basic financial statements present fairly, in all material respects, the consolidated balances and activities for the State of Texas for the fiscal year ended August 31, 2021.

The Statewide Single Audit is an annual audit for the State of Texas. It is conducted so that the State complies with (1) the Single Audit Act Amendments of 1996 and Title 2, U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and (2) state statute requiring that an audited ACFR be provided to the Governor (Texas Government Code, Section 403.013(c)).

The scope of the financial portion of the Statewide Single Audit included an audit of the State's basic financial statements and a review of significant controls over financial reporting and compliance with applicable requirements.

The scope of the federal compliance portion of the Statewide Single Audit included an audit of the State's SEFA, a review of compliance for each major program, and a review of significant controls over federal compliance. The State Auditor's Office contracted with CLA to provide an opinion on compliance for each major program and internal control over compliance. The State Auditor's Office provided an opinion on the State's SEFA, in relation to its opinion on the ACFR. Information on the federal compliance portion of the Statewide Single Audit is included in a separate report entitled *State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2021*, by CLA.

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# Independent Auditor's Report

*State of Texas Financial Portion of the  
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## **Summary of Auditor's Results**

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### **Financial Statements**

- |  |            |
|--|------------|
| 1. Type of auditor's report issued:  | Unmodified |
| 2. Internal control over financial reporting:                                    |            |
| a. Material weakness identified?   | No         |
| b. Significant deficiencies identified not considered to be material weaknesses? | Yes        |
| c. Noncompliance material to financial statements noted?                         | No         |

### **Federal Awards**

A finding regarding the Schedule of Expenditures of Federal Awards for fiscal year 2021 was included in Chapter 2-A of this report. All other fiscal year 2021 federal award information was issued in a separate report (see *State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2021*, by CLA).





**Report on Internal Control over Financial Reporting and on Compliance and  
Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards***

**Independent Auditor's Report**

The Honorable Greg Abbott, Governor  
The Honorable Glenn Hegar, Comptroller of Public Accounts  
The Honorable Dan Patrick, Lieutenant Governor  
The Honorable Dade Phelan, Speaker of the House of Representatives  
and  
Members of the Legislature, State of Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of the State of Texas as of and for the year ended August 31, 2021, and the related notes to the consolidated financial statements, which collectively comprise the State of Texas's basic financial statements, and have issued our report thereon dated February 22, 2022. Our report includes a reference to other auditors who audited the financial statements of the Department of Transportation, the Employees Retirement System, the Texas Lottery Commission, the Texas Treasury Safekeeping Trust Company, and the University of Texas System as described in our report on the State of Texas's consolidated financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those other auditors.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the consolidated financial statements, we considered the State's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control. Accordingly, we do not express an opinion on the effectiveness of the State's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control described in the accompanying schedule of findings and responses as items that we consider collectively to be a significant deficiency for the State of Texas as a whole.

Summary of Findings and Responses	
Agency or Higher Education Institution	Finding Numbers
Multiple agencies and higher education institutions	22-555-01

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State’s consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Auditors communicated certain issues that were not material or significant to the audit objectives in writing to the management of audited entities.

## Other Work Performed by the State Auditor's Office

We issued opinions on the following financial statements, which are consolidated into the basic financial statements of the State of Texas:

- *A Report on the Audit of the Teacher Retirement System's Fiscal Year 2021 Financial Statements* (State Auditor's Office Report No. 22-012, December 2021).
- *A Report on the Audit of the Department of Housing and Community Affairs' Fiscal Year 2021 Financial Statements* (State Auditor's Office Report No. 22-013, December 2021).
- *A Report on the Audit of the Permanent School Fund's Fiscal Year 2021 Financial Statements* (State Auditor's Office Report No. 22-014, December 2021).

This report, insofar as it relates to the entities listed above, does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those other auditors.

## State's Responses to Findings

The State's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The State's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the State's internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State's internal control over financial reporting and compliance. Accordingly, this communication is not suitable for any other purpose.

Sincerely,

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

February 22, 2022

# **Schedule of Findings and Responses**

*State of Texas Financial Portion of the  
Statewide Single Audit Report for the  
Year Ended August 31, 2021*

## Financial Statement Findings

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This chapter identifies the significant deficiencies related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*. There are no significant deficiencies related to the State's basic financial statements, but Chapter 2-A discusses a significant deficiency related to the State's Schedule of Expenditure of Federal Awards.

Chapter 2-A

### State Entities Should Strengthen the Preparation and Review of Their Schedules of Expenditures of Federal Awards

Reference No. 22-555-01

(Prior Audit Issue 21-555-01, 20-555-02, 19-555-01, 18-555-04, 17-555-04, 16-555-04, 15-555-05, 14-555-07, 13-555-02, 12-555-05, 11-555-17, 10-555-26, and 09-555-19)

#### Schedule of Expenditures of Federal Awards (SEFA)

Each state entity that expends federal awards is required to prepare a Schedule of Expenditures of Federal Awards (SEFA) and submit it to the Office of the Comptroller of Public Accounts (Comptroller's Office). The expenditures are to be presented in the SEFA on the same accounting basis as each state entity's fund financial statements.

Federal awards include federal financial assistance and federal cost-reimbursement contracts that non-federal entities receive directly from federal awarding agencies or indirectly from pass-through entities [Title 2, U.S. Code of Federal Regulations (CFR), Section 200.1].

Federal financial assistance includes assistance that non-federal entities receive or administer in the form of grants, loans, loan guarantees, non-cash contributions or donations of property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance [Title 2, CFR, Section 200.1].

Source: *Reporting Requirements for Annual Financial Reports of State Agencies and Universities*, Comptroller's Office.

#### Type of finding: Significant Deficiency

The agencies and higher education institutions discussed below did not appropriately prepare or adequately review their fiscal year 2021 Schedule of Expenditures of Federal Awards (SEFAs) (see text box for additional information). Therefore, the SEFAs that they submitted to the Office of the Comptroller of Public Accounts (Comptroller's Office) contained errors.

Those agencies and higher education institutions reported \$84,665,343,646 in federal expenditures, or 74 percent of the total federal expenditures that the State of Texas reported for fiscal year 2021. The errors listed below **were not** material to the fiscal year 2021 SEFA for the State of Texas or to the fiscal year 2021 Annual Comprehensive Financial Report for the State of Texas. However, collectively, they represent control weaknesses that could be significant to the State's SEFA.

#### Department of State Health Services

The Department of State Health Services (DSHS) overstated expenditures by \$6,615,618 related to 1 Assistance Listing Number (formerly known as Catalog of Federal Domestic Assistance number) on its fiscal year 2021 SEFA. The overstatement occurred because DSHS incorrectly calculated the non-monetary dollar amount of vaccines. As a result, Note 1 and Non-Monetary Reconciling Items in Note 2 also were overstated by the same amount.

## Recommendation

DSHS should strengthen its SEFA preparation and review process to help ensure that it prepares its SEFA correctly by accurately calculating non-monetary dollar amounts.

## Views of Responsible Officials

*The Department of State Health Services (DSHS) acknowledges and agrees with the finding on the non-cash asset valuation in the Schedule of Expenditures of Federal Awards (SEFA). Through analysis of the exception identified in the audit, the DSHS will work to develop and implement corrective action to further improve the processes.*

## Corrective Action Plan

*DSHS will implement process review enhancements in this area. Review processes for the SEFA will be revised to include a more extensive review of the SEFA schedule along with supporting documentation.*

*Implementation Date: April 2022*

*Responsible Person: Accounting Director*

## Texas Department of Housing and Community Affairs

The Texas Department of Housing and Community Affairs (TDHCA) incorrectly classified \$758,806,206 as pass-through expenditures to non-state entities related to 1 Assistance Listing Number on its fiscal year 2021 SEFA. That occurred because TDHCA incorrectly determined the expenditures to be related to a sub-recipient. Instead the expenditures were related to a contractor relationship and TDHCA should have reported them as direct expenditures.

## Recommendation

TDHCA should strengthen its SEFA preparation and review process to help ensure that it prepares its SEFA correctly by classifying expenditures appropriately by expenditure type.

## Views of Responsible Officials

*TDHCA acknowledges and agrees with the finding. Coordinating the administration of a federal grant through a contractor as opposed to a sub-recipient is a new approach for the department. This atypical arrangement was due to the unprecedented funding to combat the impact of COVID-19 and the objective to disburse the funds as efficiently and effectively as possible. The Department is committed to thoroughly evaluating these relationships going forward to ensure the accuracy of their classification.*

## Corrective Action Plan

*The Department has implemented a review process utilizing a checklist to evaluate and classify its relationships between contractors and sub-recipients accurately to ensure the appropriate classification of expenditures for the SEFA.*

*Implementation Date: 2/1/22*

*Responsible Person: Director of Financial Administration*

## Health and Human Services Commission

On its fiscal year 2021 SEFA, the Health and Human Services Commission (HHSC) overstated Provider Relief Fund payments by \$17,945,727. That occurred because HHSC reported activity from an incorrect time period. As a result, HHSC overstated federal revenue by \$17,945,727 in Note 2 to its SEFA. In addition, not all Provider Relief Fund expenditures were reported with the COVID-19 indicator, as required.

## Recommendation

HHSC should strengthen its SEFA preparation and review process to help ensure that it prepares its SEFA correctly by:

- Reporting Provider Relief Fund awards appropriately on its SEFA and in Note 2, and
- Reporting the COVID-19 indicator for all Provider Relief Fund expenditures.

## Views of Responsible Officials

*The Texas Health and Human Services Commission (HHSC) acknowledges and agree with the findings. Through analysis of the exceptions identified in the audit, HHSC will work to develop and implement corrective action to further improve the processes.*

## Corrective Action Plan

*HHSC has implemented significant process enhancements for the Schedule of Expenditure of Federal Awards (SEFA) preparation. The monitoring manual will be revised to include procedures for the attributes to be tested for each relevant compliance requirement and required documentation to retain to support the review. The SEFA workplan will also be revised to include procedures for the attributes to be tested for each relevant compliance requirements and coordination of an annual review with HHSC's financial reporting specialist at the Comptroller's Office prior to SEFA preparation.*

*Implementation Date: February 1, 2022*

*Responsible Person: Manager V, State and Federal Reporting*

## Texas Workforce Commission

The Texas Workforce Commission (TWC) did not correctly disclose Note 5 to its SEFA. TWC incorrectly included \$901,779,840 of expenditures related to 1 Assistance Listing Number (ALN) that is not applicable to Note 5, which caused the note to be overstated by the same amount. It also did not separately disclose the state and federal portions of total expenditures for ALN 17.225, as required by the Comptroller's Office.

## Recommendation

TWC should strengthen its SEFA preparation and review process to help ensure that it prepares its SEFA correctly by complying with all SEFA reporting requirements related to Note 5.



## Views of Responsible Officials

*The Texas Workforce Commission (Commission) acknowledges and agrees that it did overstate the amount for SEFA Note 5 by providing the Comptroller's Office an aggregate amount that included an Assistance Listing Number that was not applicable to Note 5.*

*The SEFA Note 5 included in the Commission's printed Annual Financial Report included a more detailed disclosure of the state and federal expenditures for ALN 17.225 and ALN 97.050, by benefit type, to disclose the full details of claimant benefit payment activities.*

## Corrective Action Plan

*The Commission has updated its Standard Operating Procedures for the SEFA preparation and review to ensure the SEFA and in particular Note 5 is prepared in accordance with the reporting requirements established by the Comptroller's Office.*

*Implementation Date: January 24, 2022*

*Responsible Person: Manager of Financial Reporting Services*

## The University of Texas at Austin

The University of Texas at Austin (UT Austin) incorrectly classified expenditures related to the Research and Development cluster for 2 Assistance Listing Number (ALN) programs. Specifically:

- \$564,967 of expenditures were incorrectly excluded from the Research and Development cluster for ALN 93.433, and
- \$33,736 of expenditures were incorrectly included in the Research and Development cluster for ALN 84.334A.

As a result, the R&D cluster was understated by a net amount of \$531,231. The errors occurred because these expenditures were incorrectly classified in the internal data that UT Austin used to prepare the SEFA.

## Recommendation

UT Austin should strengthen its SEFA preparation and review process to help ensure that it prepares its SEFA correctly by verifying that internal data is accurate and classifying expenditures in the appropriate clusters.

## Views of Responsible Officials

*The University of Texas at Austin acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the University of Texas at Austin will work to develop and implement corrective action to further improve the processes.*

## Corrective Action Plan

*SPAA management plans to implement improvements in the current SEFA validation process to ensure that the SEFA submission is accurate. We will undergo a thorough manual review quarterly of all awards on the SEFA to validate that R&D expenditures are accurately reported and classified in the appropriate clusters. SPAA will add CFDA and R&D data integrity checks on a quarterly basis. SPAA will add additional resources dedicated to performing monthly data integrity checks for all new award setups.*

*Implementation Date: Summer 2022*

*Responsible Person: SPAA Associate Director*

## The University of Texas Health Science Center at Houston

On its fiscal year 2021 SEFA, the University of Texas Health Science Center at Houston (UTHealth - Houston):

- Incorrectly classified \$1,078,862 in expenditures related to 4 Assistance Listing Number (ALN) programs. Specifically, UTHealth - Houston classified those expenditures as part of the Research and Development cluster of federal programs; however, those expenditures were not related to research and development. As a result, they should not have been included in that cluster of federal programs.
- Incorrectly reported the ending balance of loans in SEFA Note 3a by \$5,250,301 between 2 ALN programs. Specifically, the ending balance of loans for ALN 84.268 was overstated by \$5,250,301 and the ending balance of loans for ALN 93.342 was understated by the same amount.

## Recommendation

UTHealth - Houston should strengthen its SEFA preparation and review process to help ensure that it prepares its SEFA correctly by:

- Classifying expenditures in the appropriate clusters.
- Reporting ending balances under the correct ALN program in Note 3a.

## Views of Responsible Officials

*The University of Texas Health Science Center at Houston acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the University of Texas Health Science Center at Houston will work to develop and implement corrective action to further improve the processes.*

## Corrective Action Plan

*The University of Texas Health Science Center at Houston is implementing process enhancements in this area. We will confirm cluster designations at the time of award setup to ensure research and development expenses are appropriately accounted for in the proper federal program cluster. Report review procedures related to Note 3 are being updated to ensure data entry accuracy and correct recording of balances between Student Financial Services and Post Award Finance leadership.*

*Implementation Date: March 1, 2022*

*Responsible Person: Director, Post Award Finance*

*Assistant Director, Student Financial Services*

## The University of Texas M.D. Anderson Cancer Center

On its fiscal year 2021 SEFA, the University of Texas M.D. Anderson Cancer Center (M.D. Anderson):

- Incorrectly classified \$970,378 in expenditures related to 3 Assistance Listing Number (ALN) programs. Specifically, M.D. Anderson classified those expenditures as part of the Research and Development cluster of federal programs; however, those expenditures were not related to research and development. As a result, they should not have been included in that cluster of federal programs.

- Overstated New Loans Processed in Note 3a to its SEFA by \$378,872 for 1 ALN. This occurred because M.D. Anderson reported Direct Loan disbursements from an incorrect time period. As a result, Reconciliation Items for New Loans Processed on Note 2 also was overstated by the same amount.

### **Recommendation**

M.D. Anderson should strengthen its SEFA preparation and review process to help ensure that it prepares its SEFA correctly by:

- Classifying expenditures in the appropriate clusters.
- Reporting New Loans Processed correctly in Note 3a and Note 2.

### **Views of Responsible Officials**

*The Cancer Center acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the Cancer Center will work to develop and implement corrective action to further improve the processes.*

### **Corrective Action Plan**

*Concerning incorrectly classified expenditures, the Cancer Center will implement process enhancements to ensure awards are properly classified in the correct cluster of federal programs. Training will be enhanced to include procedures for identifying federal program cluster information from award documents with the attributes being tested for each relevant compliance requirement.*

*Implementation Date: August 2022*

*Responsible Person: Associate Director, Finance*

*Concerning overstated new loans processed, the Cancer Center will implement process enhancements to ensure new loans processed are booked correctly for the specified time period. The Cancer Center will ensure that all notes to the SEFA are properly stated for the specified time period.*

*Implementation Date: August 2022*

*Responsible Person: Associate Director, Finance*

## The University of Texas Southwestern Medical Center

On its fiscal year 2021 SEFA, the University of Texas Southwestern Medical Center (UT Southwestern) incorrectly excluded \$34,566,445 in Provider Relief Fund payments. As a result, UT Southwestern (1) understated expenditures on its SEFA by \$34,566,445 and (2) understated federal revenue by \$34,566,445 in Note 2 to its SEFA.

### Recommendation

UT Southwestern should strengthen its SEFA preparation and review process to help ensure that it prepares its SEFA correctly by reporting Provider Relief Fund awards appropriately on its SEFA and in Note 2.

### Views of Responsible Officials

*Based on our interpretations of the initial guidance received, we determined that the 2020 PRF payments (\$34.6M) would be supported by lost net patient revenue. Because the SEFA was being prepared during October and was finalized at the end of October with the same interpretation, we believed that there were no associated expenditures to enter on the report. When UT Southwestern entered the PRF support information in the PRF portal at the beginning of November, following continued discussions with our consultant, we determined that the unreimbursed compensation expense was required to be applied first, before the lost net patient revenue. UT Southwestern, the SAO, and the State Comptroller's Office collaboratively agreed to correct the SEFA to include the \$34,566,445 of expenses uploaded to the PRF Portal.*

### Corrective Action Plan

*Going forward, UT Southwestern's SEFA will include in its reporting the use of the funds to be applied to lost revenue and to expenditures incurred based on the latest guidance available. The institution has, in good faith, proactively attempted to address the various interpretations of the Federal guidance, through both internal discussion and external consultation, to ensure accurate reporting across all government agencies. We understand this has been a very unique situation for all parties and that everyone is striving to accomplish the ultimate goal of providing resources to areas that best serve the public good. UT Southwestern appreciates being part of that mission and will continue to be a good steward of these funds.*

*Implementation Date: Completed*

*Responsible Person: Assistant Vice President Sponsored Programs  
Administration*

## ***Federal Award Findings and Questioned Costs***

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A finding regarding the Schedule of Expenditures of Federal Awards for fiscal year 2021 was included in Chapter 2-A of this report. All other fiscal year 2021 federal award information was issued in a separate report. See *State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2021*, by CLA.

# Summary Schedule of Prior Audit Findings

*State of Texas Financial Portion of the  
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Year Ended August 31, 2021*



## **Summary Schedule of Prior Audit Findings**

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Federal regulations (Title 2, U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*) state that “the auditee is responsible for follow-up and corrective action on all audit findings.” As part of this responsibility, the auditees report the corrective actions they have taken for the findings reported in:

*State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2008* (State Auditor’s Office Report No. 09-555, April 2009).

*State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2009* (State Auditor’s Office Report No. 10-555, March 2010).

*State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2010* (State Auditor’s Office Report No. 11-555, February 2011).

*State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2011* (State Auditor’s Office Report No. 12-555, February 2012).

*State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2012* (State Auditor’s Office Report No. 13-555, February 2013).

*State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2013* (State Auditor’s Office Report No. 14-555, February 2014).

*State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2014* (State Auditor’s Office Report No. 15-555, February 2015).

*State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2015* (State Auditor’s Office Report No. 16-555, March 2016).

*State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2016* (State Auditor’s Office Report No. 17-555, February 2017).

*State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2017* (State Auditor's Office Report No. 18-555, February 2018).

*State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2018* (State Auditor's Office Report No. 19-555, February 2019).

*State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2019* (State Auditor's Office Report No. 20-555, February 2020).

*State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2020* (State Auditor's Office Report No. 21-555, February 2021).

The Summary Schedule of Prior Audit Findings (for the year ended August 31, 2021) has been prepared to address these responsibilities.

## State Entities Should Strengthen the Preparation and Review of Their Schedules of Expenditures of Federal Awards

Reference No. 21-555-01

(Prior Audit Issue 20-555-02, 19-555-01, 18-555-04, 17-555-04, 16-555-04, 15-555-05, 14-555-07, 13-555-02, 12-555-05, 11-555-17, 10-555-26, and 09-555-19)

### Schedule of Expenditures of Federal Awards (SEFA)

Each state entity that expends federal awards is required to prepare a Schedule of Expenditures of Federal Awards (SEFA) and submit it to the Office of the Comptroller of Public Accounts (Comptroller's Office). The expenditures are to be presented in the SEFA on the same accounting basis as each state entity's fund financial statements.

Federal awards include federal financial assistance and federal cost-reimbursement contracts that non-federal entities receive directly from federal awarding agencies or indirectly from pass-through entities [Title 2, U.S. Code of Federal Regulations (CFR), Section 200.38].

Federal financial assistance includes any assistance that non-federal entities receive or administer in the form of grants, loans, loan guarantees, non-cash contributions or donations of property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance [Title 2, CFR, Section 200.40].

Source: *Reporting Requirements for Annual Financial Reports of State Agencies and Universities*, Comptroller's Office.

### Type of finding: Significant Deficiency

The agencies and higher education institutions discussed below did not appropriately prepare or adequately review their fiscal year 2020 Schedule of Expenditures of Federal Awards (SEFA) (see text box for additional information). Therefore, the SEFAs that they submitted to the Office of the Comptroller of Public Accounts (Comptroller's Office) contained errors.

Those agencies and higher education institutions accounted for \$43,764,732,829 in federal expenditures, or 46 percent of the total federal expenditures that the State of Texas reported for fiscal year 2020. The errors listed below were not material to the fiscal year 2020 SEFA for the State of Texas or to the fiscal year 2020 Comprehensive Annual Financial Report for the State of Texas. However, collectively, they represent control weaknesses that could be significant to the State's SEFA.

### Department of State Health Services

The Department of State Health Services (DSHS) understated expenditures by \$51,301,233 related to the Coronavirus Relief Fund (Catalog of Federal Domestic Assistance<sup>1</sup> (CFDA) 21.019) on its fiscal year 2020 SEFA. That occurred because DSHS reported SEFA expenditures based on advance payments made to vendors. DSHS should have reported expenditures for this program based on actual expenditures incurred during fiscal year 2020. The Coronavirus Relief Fund was a new federal program for fiscal year 2020.

### Implementation Status

*Corrective action was implemented.*

<sup>1</sup> Starting in fiscal year 2021, the Catalog of Federal Domestic Assistance is known as Assistance Listing Number.

## **Texas Division of Emergency Management**

The Texas Division of Emergency Management (TDEM) incorrectly classified \$100,087,455 as pass through expenditures related to one CFDA program on its fiscal year 2020 SEFA. That occurred because TDEM miscoded select expenditures within its accounting system. TDEM should have reported those expenditures as direct expenditures instead of pass through expenditures.

### **Implementation Status**

*Corrective action was implemented.*

## **Health and Human Services Commission**

On its fiscal year 2020 SEFA, the Health and Human Services Commission (HHSC):

- Incorrectly classified \$16,404,999 as direct expenditures related to 10 CFDA programs. HHSC should have reported those expenditures as pass through expenditures instead of direct expenditures.
- Incorrectly classified \$626,499,103 in expenditures related to 2 CFDA programs. Specifically, HHSC did not identify those expenditures on the SEFA as COVID-19-related expenditures as required. New for fiscal year 2020, entities are required to identify all COVID-19-related expenditures on their SEFAs.

### **Implementation Status**

*Corrective action was implemented.*

## **General Land Office**

The General Land Office (GLO) overstated expenditures on its fiscal year 2020 SEFA by \$4,428,606 as part of the Federal Disaster Grants - Public Assistance (Disaster Assistance) program, CFDA 97.036. That occurred because the GLO reported prior year expenditures on its current year's SEFA.

### **Implementation Status**

*Corrective action was implemented.*

## The University of Texas at Austin

On its fiscal year 2020 SEFA, the University of Texas at Austin (UT Austin):

- Incorrectly classified \$1,479,050 in expenditures related to 5 Catalog of Federal Domestic Assistance (CFDA) programs. Specifically, UT Austin classified those expenditures as part of the Research and Development cluster of federal programs; but those expenditures were not related to research and development and should not have been included in that cluster of federal programs.
- Incorrectly classified \$56,475 in expenditures as a generic CFDA program. Specifically, those expenditures were reported in CFDA 17.000 (U.S. Department of Labor), but they should have been reported in CFDA 17.600 (Mine Health and Safety Grants).
- Did not disclose on Note 8 to its SEFA \$483,936 in Disaster Assistance expenditures incurred in prior fiscal years as required. Specifically, UT Austin did not have a process to identify Federal Emergency Management Agency (FEMA) project worksheets approved in fiscal year 2020 that included expenditures incurred in prior fiscal years. As a result, UT Austin did not report any prior year expenditures for 5 FEMA project worksheets that were approved in fiscal year 2020 on Note 8.

### Implementation Status

*This finding was reissued as current year reference number 22-555-01.*

## University of North Texas

On its fiscal year 2020 SEFA, the University of North Texas (UNT):

- Overstated the Outstanding Balance of Loans amount for 1 CFDA program by \$183,020,257 on Note 3a to its SEFA. The amount should have been reported as repayment/adjustment activity on Note 3a.
- Incorrectly excluded \$169,586 in administrative costs related to 1 Student Financial Assistance CFDA program. This error occurred because UNT did not have a process to include administrative costs related to that CFDA on its SEFA.

### Implementation Status

*Corrective action was implemented.*

## University of Houston

On its fiscal year 2020 SEFA, the University of Houston:

- Overstated expenditures by \$739,755 for Note 8. The overstatement occurred because the University of Houston incorrectly included expenditures associated with project worksheets that FEMA approved prior to fiscal year 2020.
- Misclassified \$2,546,211 in expenditures between two CFDA. As a result of the misclassification, expenditures were overstated for CFDA 84.424 and understated for CFDA 84.425 by that amount. The misclassification occurred because the University of Houston did not have an adequate review process to verify that federal awards were properly categorized.

## Implementation Status

*Corrective action was implemented.*

## The University of Texas at Arlington

The University of Texas at Arlington (UTA) understated expenditures on its fiscal year 2020 SEFA by \$247,954 for 1 Student Financial Assistance (SFA) CFDA program. That occurred because UTA incorrectly classified some SFA disbursements as “prepaid expenses” and excluded them from the fiscal year 2020 SEFA. However, SFA disbursements should be reported on the SEFA for the fiscal year in which they are made; therefore, those disbursements should have been included on UTA’s fiscal year 2020 SEFA.

## Implementation Status

*Corrective action was implemented.*

## Texas Southern University

On its fiscal year 2020 SEFA, Texas Southern University (TSU):

- Overstated expenditures on Note 8 by \$797,870. The overstatement occurred because TSU incorrectly included expenditures associated with project worksheets that FEMA approved subsequent to fiscal year 2020.
- Reported \$128,347 of unsupported expenditures on Note 8. TSU could not provide support for the expenditures, including documentation showing when the expenditures were incurred. As a result, auditors could not determine whether the unsupported expenditures were correctly included on Note 8.

## Implementation Status

*Not implemented.*

## Recommendation

Texas Southern University should strengthen its SEFA preparation and review process to help ensure that it prepares its SEFA notes correctly, including reporting expenditures in the appropriate fiscal year and maintaining adequate support for all expenditures reported.

## Views of Responsible Officials 2020

*Research Financial Services, Financial Reporting, Facilities & Maintenance Services and Risk Management and Insurance Services agrees with the recommendation to correctly prepare Note 8 to the Schedule of Expenditures for Federal Awards, and to maintain appropriate supporting documentation for its expenditures.*

## Corrective Action Plan 2020

*Texas Southern University agrees with the recommendation to strengthen its SEFA preparation and review process to ensure that it prepares its SEFA notes correctly, inclusive of reporting expenditures in the appropriate fiscal year and maintaining adequate support for all expenditures reported. Standard operating procedures are being designed to properly record Public Assistance (FEMA) Grant reimbursements to the general ledger in the correct accounting period and align appropriately with the SEFA reporting for state and grant funding specific to eligible costs associated with the repair, replacement or restoration of disaster damaged facilities to mitigate the risk of*

*under/overstatements. Additionally, the controlled processes will entail maintaining the correct supporting documentation for each project; and involves the engagement of Financial Reporting, Facilities and Maintenance Services, Risk Management and Insurance Services and Research Financial Services.*

*Implementation Date: May 2021*

*Responsible Persons: Executive Director, Financial Accounting*

*Executive Director, Facilities and Maintenance Services*

*Risk Manager, Risk Management and Insurance Services*

*Director, Research Financial Services*

### **Views of Responsible Officials 2021**

*Research Financial Services, Financial Reporting, Facilities & Maintenance Services and Risk Management and Insurance Services agrees with the recommendation to correctly prepare Note 8 to the Schedule of Expenditures for Federal Awards, and to maintain appropriate supporting documentation for its expenditures. The enhanced control processes entail the cyclical reconciliation between Finance, Risk Management, Facilities & Maintenance and Research Financial Services prior to the submission of the financial elements of the SEFA prior to certification and submission to the State. Additionally, sub-processes have been upgraded as it relates to: application for federal funding; drawdown of funds and recording in the G/L; project initiation, management and conclusion; reconciliation; and SEFA submission. The processes will ensure that the appropriate supporting documentation is maintained for each project on or by the SEFA certification date each year.*

### **Corrective Action Plan 2021**

*Texas Southern University agrees with the recommendation to strengthen its SEFA preparation and review process to ensure that it prepares its SEFA notes correctly, inclusive of reporting expenditures in the appropriate fiscal year and maintaining adequate support for all expenditures reported. Standard operating procedures have been designed and implemented to properly record Public Assistance (FEMA) Grant reimbursements to the general ledger in the correct accounting period and align appropriately with the SEFA*



*reporting cycle for state and grant funding specific to eligible costs to mitigate the risks of under/overstatement.*

*Additionally, the controlled processes will entail maintaining the correct supporting documentation for each project, regular reconciliation, and the involvement of Finance, Facilities & Maintenance, Risk Management, and Research Financial Services.*

*Implementation Date: February 2022*

*Responsible Persons: Executive Director, Financial Accounting*  
*Executive Director, Facilities and Maintenance Services*  
*Director, Enterprise Risk Management*  
*Director, Research Financial Services*

During fiscal year 2019, the following higher education institution had uncorrected recommendations from issues identified during the audit of its fiscal year 2018 Schedule of Expenditures of Federal Awards (SEFA). Auditors conducted limited procedures to follow up on the status of the findings related to the preparation of its SEFAs in fiscal years 2018 and 2019.

Reference No. 19-555-01

### **Type of finding: Significant Deficiency**

The higher education institution discussed below did not appropriately prepare or adequately review its fiscal year 2018 SEFA.

### **The University of Texas Southwestern Medical Center**

On its fiscal year 2018 SEFA, the University of Texas Southwestern Medical Center (UT Southwestern):

- Overstated expenditures by \$1,247,151 for 1 Student Financial Assistance CFDA program. UT Southwestern did not make any disbursements for this program in fiscal year 2018. Instead, that amount represented the entire balance of the program. As a result, UT Southwestern (1) overstated the outstanding balance of loans by \$1,236,735 in Note 3a to its SEFA, (2) understated the beginning balance of outstanding loans by \$10,416 in Note 3a to its SEFA, and (3) overstated new loans processed amount by \$1,247,151 in Note 2 and Note 3a to its SEFA.
- Incorrectly classified \$360,220 in expenditures using a generic CFDA (43.000) instead of the CFDA identified in the award agreement (43.003).
- Overstated federal revenue by \$112,085 in Note 2 to its SEFA and incorrectly included a reconciling item (specifically, federal revenue received under a vendor relationship between the agency and the federal government) related to that revenue in Note 2 to its SEFA. That occurred because UT Southwestern incorrectly reported federal revenue received from vendor relationships with non-federal government entities.
- Incorrectly included \$212,064 in expenditures related to 2 CFDA's on its SEFA; it should have included those expenditures as a reconciling item (specifically, federal revenue received under a vendor relationship between the agency and the federal government) in Note 2 of its SEFA. As a result, UT Southwestern overstated expenditures on its SEFA by \$212,064.

- Overstated \$176,270 in expenditures related to 2 CFDA's. That occurred because UT Southwestern included non-federal expenditures on its SEFA. As a result, UT Southwestern overstated federal revenue by \$176,270 in Note 2 to its SEFA.

### **Recommendation**

UT Southwestern should strengthen its SEFA preparation and review process to help ensure that it prepares its SEFA correctly, including ensuring that it:

- Prepares its SEFA beginning and outstanding balances and new loans processed correctly in the notes to its SEFA.
- Reports appropriate expenditures for each federal award and cluster of federal programs.
- Reports correct CFDA's for each federal award.
- Reports federal revenues and reconciling items correctly and only when appropriate in the notes to its SEFA.

### **Implementation Status**

*Corrective action was implemented.*

# Appendices

Appendix 1

## **Objective, Scope, and Methodology**

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### **Objective**

The audit objective was to determine whether the State’s basic financial statements present fairly, in all material respects, the consolidated balances and activities for the State of Texas for the fiscal year ended August 31, 2021.

The Statewide Single Audit is an annual audit for the State of Texas. It is conducted so that the State complies with (1) the Single Audit Act Amendments of 1996 and Title 2, U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and (2) state statute requiring that an audited Annual Comprehensive Financial Report be provided to the Governor (Texas Government Code, Section 403.013(c)).

### **Scope**

The scope of the financial portion of the Statewide Single Audit included an audit of the State’s basic financial statements and a review of significant controls over financial reporting and compliance with applicable requirements. The opinion on the basic financial statements, published in the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended August 31, 2021, was dated February 22, 2022.

The scope of the federal compliance portion of the Statewide Single Audit included an audit of the State’s Schedule of Expenditures of Federal Awards (SEFA), a review of compliance for each major program, and a review of significant controls over federal compliance. The State Auditor’s Office contracted with CliftonLarsonAllen LLP (CLA) to provide an opinion on compliance for each major program and internal control over compliance. The State Auditor’s Office provided an opinion on the State’s SEFA, in relation to its opinion on the ACFR. Information on the federal compliance portion of the Statewide Single Audit is included in a separate report entitled *State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2021*, by CLA.

## Methodology

The audit methodology included collecting information, verifying certain information collected, conducting data analyses, performing selected audit tests and other procedures, and analyzing and evaluating the results against established criteria.

To avoid duplication of effort, the State Auditor's Office relied on CLA's testing of the internal controls over certain systems and processes as they related to the financial portion of the Statewide Single Audit.

Auditors assessed the reliability of the State's data by (1) performing electronic tests of required data elements, (2) reviewing existing information about data and the systems that produced the data, and (3) interviewing agency and higher education institution officials knowledgeable about data. Auditors determined that the data was sufficiently reliable for the purposes of the audit.

### Sampling Methodology

As part of the audit procedures performed on the SEFA, auditors selected a risk-based sample of generic Assistance Listing Numbers (formerly known as Catalog of Federal Domestic Assistance numbers) to test that the correct unique identifying number was reported.

Information collected and reviewed included the following:

- Agency and higher education institution policies and procedures.
- Agency and higher education institution systems documentation.
- Agency and higher education institution accounting data, which consisted of accounting data from agency and higher education institution internal accounting systems and accounting data from the Uniform Statewide Accounting System.
- Agency and higher education institution year-end accounting adjustments.
- Agency and higher education institution fiscal year 2021 annual financial reports.
- Agency and higher education institution fiscal year 2021 SEFA submissions to the Office of the Comptroller of Public Accounts (Comptroller's Office).

Information systems reviewed included the following:

- Agency internal accounting systems.
- Uniform Statewide Accounting System.

Procedures and tests conducted included the following:

- Evaluating automated systems controls.
- Performing analytical tests of account balances.
- Evaluating agency and higher education institution transactions.
- Comparing agency and higher education institution accounting practices with the Comptroller's Office's reporting requirements.

Criteria used included the following:

- Texas statutes.
- The Texas Administrative Code.
- The General Appropriations Act (86th Legislature).
- The Comptroller's Office policies and procedures.
- The Comptroller's Office's *Reporting Requirements for the Annual Financial Reports of State Agencies and Universities*.
- Agency and higher education institution policies and procedures.
- Title 2, U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.
- Generally accepted accounting principles as established by existing authoritative literature including, but not limited to, literature published by the Governmental Accounting Standards Board and the Financial Accounting Standards Board.

## Project Information

Audit fieldwork was conducted from August 2021 through February 2022. We conducted this audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that the State Auditor's Office and those performing the audit be independent, and 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. The State Auditor's Office implemented safeguards to maintain its independence to perform this audit. 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 of the Annual Comprehensive Financial Report:

- Jeannette Quiñonez Garcia, CPA (Project Manager)
- Anca Pinchas, CPA, CISA, CIDA (Assistant Project Manager)
- Philip Stringer, CPA (Assistant Project Manager)
- Robert H. (Rob) Bollinger, CPA, CGMA, CFE
- Morgan Burandt, CPA
- Robert Burg, MPA, CPA, CFE
- Lauren Futch, CPA
- Elizabeth Gallegos, MAcc
- Alton Gamble
- Taylor L. Huff, CFE
- Joyce Inman, CGFM
- Eric Ladejo, MPA, CFE, CIA
- Alana Montoro
- Robert Pagenkopf, MBA, CFE
- Lauren Ramsey

- Fabienne Robin, MBA
- Nakeesa Shahparasti, CPA, CFE, CISA
- Quang Tran, CFE
- Ann E. Karnes, CPA (Quality Control Reviewer)
- Michael Owen Clayton, CPA, CISA, CFE, CIDA (Audit Manager)

The following members of the State Auditor's staff performed the audit of the Schedule of Expenditures of Federal Awards:

- Adam Berry, CFE (Project Manager)
- Adam K. Ryan, CFE (Assistant Project Manager)
- Brandy Corbin
- Rebecca Franklin, CISA, CGAP, CFE, CICA
- Allison Fries, CFE
- Jennifer Grant, CFE
- Steven Arnold, CFE
- Lance Cofield
- Dana Musgrave, MBA, CFE (Quality Control Reviewer)
- Becky Beachy, CIA, CGAP (Audit Manager)



## ***Agencies and Higher Education Institutions Audited***

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Financial accounts were audited at the following agencies:

- Health and Human Services Commission.
- Office of the Comptroller of Public Accounts.
- Office of the Governor.
- Texas A&M University System.
- Texas Division of Emergency Management.
- Texas Education Agency.
- Texas Workforce Commission.

Schedules of Expenditures of Federal Awards at the following agencies and higher education institutions were audited by either the State Auditor's Office or CLA:

- Department of Criminal Justice.
- Department of Family and Protective Services.
- Department of Housing and Community Affairs.
- Department of Public Safety.
- Department of State Health Services.
- Department of Transportation.
- General Land Office (auditors performed only prior-year finding follow-up work).
- Health and Human Services Commission.
- Higher Education Coordinating Board.
- Texas Division of Emergency Management (auditors performed only prior-year finding follow-up work).
- Texas Education Agency.
- Texas Workforce Commission.

- Texas A&M University System Health Science Center.
- The University of Texas at Arlington (auditors performed only prior-year finding follow-up work).
- The University of Texas at Austin.
- The University of Texas Health Science Center at Houston.
- The University of Texas Medical Branch at Galveston.
- The University of Texas M.D. Anderson Cancer Center.
- The University of Texas Southwestern Medical Center.
- Texas Southern University (auditors performed only prior-year finding follow-up work).
- University of Houston (auditors performed only prior-year finding follow-up work).
- University of North Texas (auditors performed only prior-year finding follow-up work).

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 Joan Huffman, 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

### **Office of the Governor**

The Honorable Greg Abbott, Governor

### **Boards, Commissions, Chancellors, Executive Directors, and Presidents of the Following Agencies and Higher Education Institutions**

Department of Criminal Justice  
Department of Family and Protective Services  
Department of Housing and Community Affairs  
Department of Public Safety  
Department of State Health Services  
Department of Transportation  
General Land Office  
Health and Human Services Commission  
Higher Education Coordinating Board  
Office of the Comptroller of Public Accounts  
Office of the Governor  
Texas A&M University System  
Texas Division of Emergency Management  
Texas Education Agency  
Texas Southern University  
Texas Workforce Commission  
The University of Texas at Arlington  
The University of Texas at Austin  
The University of Texas Health Science Center at Houston  
The University of Texas M.D. Anderson Cancer Center  
The University of Texas Medical Branch at Galveston  
The University of Texas Southwestern Medical Center  
University of Houston  
University of North Texas



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