



An Audit Report on

Contracting at the Texas Tech University System

July 2019
Report No. 19-041



An Audit Report on

Contracting at the Texas Tech University System

SAO Report No. 19-041
July 2019

Overall Conclusion

The Texas Tech University System (System) planned, procured, and formed its contract for the construction of the Lubbock Education, Research & Technology + West Expansion project at the Texas Tech University Health Sciences Center (HSC contract) with most applicable requirements. However, the System should strengthen its process for evaluation scoring.

The System performed monitoring activities to ensure compliance with contract terms related to construction of the project. Additionally, it ensured that payments to the contractor were reviewed, accurate, allowable, and supported and findings that an external auditor identified for the pre-construction and construction phases were resolved. However, it should improve certain monitoring activities such as (1) ensuring that the contractor obtains all required bonds, (2) verifying that insurance policies contain all required clauses, and (3) requiring the contractor to update its Historically Underutilized Businesses (HUB) Subcontracting Plan as needed.

The System complied with applicable requirements related to contracting policies, procedures, training, and reporting.

Table 1 on the next page presents a summary of the findings in this report and the related issue ratings. (See Appendix 2 for more information about the issue rating classifications and descriptions.)

Background Information

The Texas Tech University System (System) entered into a contract on July 11, 2016, with Hill & Wilkinson Construction Group, Ltd. to provide construction manager-at-risk services for the Lubbock Education, Research & Technology + West Expansion project at its Health Sciences Center campus. As of February 28, 2019, the project was valued at \$71.1 million.

The project includes research, educational, administrative, conference, and support spaces for the School of Medicine, School of Nursing, Jerry H. Hodge School of Pharmacy, School of Health Professions, and Graduate School of Biomedical Sciences. Additional spaces will accommodate administrative and support spaces for the Office of Diversity and Inclusion, Office of Global Health, President's Office, Office of Academic Affairs, and Accounting Services, among others. The project is expected to be completed during 2019.

The System's Facilities Planning and Construction Office managed this project and new construction and renovation projects valued at more than \$2 million for the System and its four universities—Texas Tech University, Texas Tech University Health Sciences Center, Angelo State University, and Texas Tech University Health Sciences Center El Paso.

Source: The System.

Table 1

Summary of Chapters/Subchapters and Related Issue Ratings		
Chapter/ Subchapter	Title	Issue Rating ^a
1	While the System Planned, Procured, and Formed the HSC Contract in Accordance with Most Applicable Requirements, It Should Strengthen Its Evaluation Scoring Process	Medium
2	The System Complied with Most Contract Monitoring Requirements for the HSC Contract	Low
3	The System Complied with Applicable Requirements Related to Contracting Policies, Procedures, Training, and Reporting	Low

^a A chapter is rated **Priority** if the issues identified present risks or effects that if not addressed could critically affect the audited entity's ability to effectively administer the program(s)/function(s) audited. Immediate action is required to address the noted concern and reduce risks to the audited entity.

A chapter is rated **High** if the issues identified present risks or effects that if not addressed could substantially affect the audited entity's ability to effectively administer the program(s)/function(s) audited. Prompt action is essential to address the noted concern and reduce risks to the audited entity.

A chapter is rated **Medium** if the issues identified present risks or effects that if not addressed could moderately affect the audited entity's ability to effectively administer program(s)/function(s) audited. Action is needed to address the noted concern and reduce risks to a more desirable level.

A chapter is rated **Low** if the audit identified strengths that support the audited entity's ability to administer the program(s)/function(s) audited or the issues identified do not present significant risks or effects that would negatively affect the audited entity's ability to effectively administer the program(s)/function(s) audited.

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

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 System agreed with the recommendations in this report.

Audit Objective and Scope

The objective of this audit was to determine whether selected institutions of higher education have administered certain contract management functions for selected contracts in accordance with applicable requirements.

The scope of this audit covered the System's contracting processes for the HSC contract through February 28, 2019.

Contents

Detailed Results

Chapter 1	
While the System Planned, Procured, and Formed the HSC Contract in Accordance with Most Applicable Requirements, It Should Strengthen Its Evaluation Scoring Process	1
Chapter 2	
The System Complied with Most Contract Monitoring Requirements for the HSC Contract	4
Chapter 3	
The System Complied with Applicable Requirements Related to Contracting Policies, Procedures, Training, and Reporting	8

Appendices

Appendix 1	
Objective, Scope, and Methodology	9
Appendix 2	
Issue Rating Classifications and Descriptions	12

Detailed Results

Chapter 1

While the System Planned, Procured, and Formed the HSC Contract in Accordance with Most Applicable Requirements, It Should Strengthen Its Evaluation Scoring Process

**Chapter 1
Rating:**
Medium ¹

Texas Tech University System (System) complied with most applicable requirements to plan, procure, and form the contract for the construction of its Lubbock Education, Research & Technology + West Expansion project at the Texas Tech University Health Sciences Center (HSC contract) (see text box for more information about those contracting phases). However, the System should strengthen its process for evaluation scoring.

Contract Planning, Procurement, and Formation

Planning: Identify objectives and contracting strategy for procurement.

Procurement: Purchase, rent, lease, or otherwise acquire goods and services, including all functions that pertain to the acquisition.

Formation: Ensure that the contract contains provisions that hold the contractor accountable to the specifications and all state and federal required terms and conditions.

Source: The System's *Contract Management Handbook*.

Contract Planning

The System performed the required contract planning activities necessary for identifying the HSC contract's objective and procurement strategy. Specifically, the System (1) selected an independent architect to prepare the project's construction document as required by Texas Education Code, Section 51.782(c), and (2) developed and approved planning documents, which included a cost estimate, a project schedule, a statement of need, and a space allocation analysis. In addition, the System involved stakeholders from the Texas Tech University Health Sciences Center in its planning activities and received approval for the project from System's Board of Regents.

¹ The risk related to the issues discussed in Chapter 1 is rated as Medium because the issues identified present risks or effects that if not addressed could moderately affect the audited entity's ability to effectively administer program(s)/function(s) audited. Action is needed to address the noted concern and reduce risks to a more desirable level.

Contract Procurement

The System procured the HSC contract in accordance with its policies and procedures and applicable statutes. For example, the System prepared a request for qualifications and request for proposals that included the required information, such as project site, scope, schedule, selection criteria, and estimated budget, in compliance with Texas Education Code, Section 51.782(e). The System also ensured that the final evaluation criteria used to score the qualifications and proposals it received was consistent with the criteria identified in the solicitations and contained best value elements in accordance with Texas Education Code, Section 51.9335(b). Additionally, the System ensured that purchasing personnel involved in the evaluation of the HSC contract signed nepotism disclosure and nondisclosure statements prior to the award of the contract as required.

While the System reviewed each qualification and proposal using the criteria listed in the solicitations, it did not have a sufficient process to ensure that evaluators scored the proposals in a consistent manner. Specifically:

- Five evaluators did not use a consistent methodology in assigning subsequent ranks when ties occurred between the respondents.
- Two evaluators awarded more points than allowed for one or more respondents for a specific category.
- One evaluator excluded a specific category from the sum total for all respondents when determining the respondents' ranks.

Those errors did not significantly change the results of the contractor selection process and the System selected the appropriate contractor based on the evaluation criteria. However, similar evaluation errors could affect future procurements if the evaluators' scores between the respondents are close.

Contract Formation

The HSC contract contained the essential contract clauses required by the System's *Contract Management Handbook*. The contract was executed by the appropriate personnel, according to System's Regents Rules, and was reviewed and approved by Facilities Planning and Construction personnel and the System's general counsel as required.

The System did not include in the HSC contract a clause regarding the requirement to use the E-Verify system to determine the work eligibility of all employees because it asserted Executive Order No. RP-80 does not apply to the System (see text box for more information about E-Verify).

E-Verify

Executive Order RP-80 became effective December 3, 2014. That order requires all agencies under the governor's direction to include, as a condition of all state contracts for services, a requirement that contractors utilize the U.S. Department of Homeland Security's E-Verify system to determine the eligibility of:

- (1) All persons employed during the contract term to perform duties in Texas; and
- (2) All persons (including subcontractors) assigned by the contractor to perform work pursuant to the contract.

Source: Executive Order RP-80.

Recommendation

The System should develop and implement a process to ensure that evaluations are scored consistently.

Management's Response

TTUS agrees with the recommendation and will review all procedures related to solicitation evaluations to ensure that the scoring methods will ensure consistency and accuracy. The procedures, including those addressing ties, will be clearly defined at each component institution. The chief procurement officer at each component institution will conduct the review and implement any required procedural changes by August 31, 2019.

For FP&C contracts, specific language was added to Evaluation Committee Member Instructions and Evaluator Summary Sheets indicating that there can be no ties and that none of the evaluating committee members can leave the meeting until the proctor has completed his/her review and verification of the scores. The proctor's role is to verify calculations and ensure that the scores are in the specified range based on the total maximum points assigned. FP&C utilizes proctors from departments outside of FP&C, most recently from the Office of Audit Services, to oversee the selections.

The System Complied with Most Contract Monitoring Requirements for the HSC Contract

**Chapter 2
Rating:**
Low²

The System performed monitoring activities to ensure compliance with contract terms related to construction of the Lubbock Education, Research & Technology + West Expansion project. Additionally, the System ensured that (1) payments to the contractor were reviewed, accurate, allowable, and supported and (2) findings that an external auditor identified for the pre-construction and construction phases were resolved. However, the System should improve certain monitoring activities such as (1) ensuring that the contractor obtains all required bonds, (2) verifying that insurance policies contain all required clauses, and (3) requiring the contractor to update its Historically Underutilized Businesses (HUB) Subcontracting Plan as needed.

Contract Monitoring Activities

Pre-Construction and Construction. The System adequately monitored the construction of the Lubbock Education, Research & Technology + West Expansion project through February 28, 2019. As part of that monitoring, the System performed, or contracted with independent entities to perform, inspections in accordance with Texas Education Code, Section 51.782(d). The System also received required documents from the contractor, such as a guaranteed maximum price proposal (see text box for more information), safety plan, and daily construction activity logs. In addition, the amendments and approved change orders tested were supported and approved by all of the individuals required by the System's internal policy.

Guaranteed Maximum Price Proposal

After a construction-related contract is executed, the contractor performs preconstruction phase services as a participant of the project design team. At the completion of the design development documents for the project, the contractor submits a "guaranteed maximum price proposal." If accepted, the proposal is the maximum amount the System will pay the contractor for all work and may be modified only by a contract amendment.

Source: The HSC contract.

Payments. The System made \$43.3 million in payments to the contractor as of February 28, 2019. All 4 payments that auditors tested, which included a sample of expenditures totaling \$5.4 million, were accurate, allowable, and supported. Those payments also were made within 30 days as required by Texas Government Code, Section 2251.021, and were approved by all of the individuals required by the System's internal policy.

² The risk related to the issues discussed in Chapter 2 is rated as Low because the audit identified strengths that support the audited entity's ability to administer the program(s)/function(s) audited or the issues identified do not present significant risks or effects that would negatively affect the audited entity's ability to effectively administer the program(s)/function(s) audited.

External Auditor. The System implemented a monitoring process by contracting with an external auditor to provide consulting services and perform agreed-upon procedures³ for the pre-construction and construction phases of project. The agreed-upon procedures include reviewing a sample of the contractor's expenditures to determine whether amounts are reimbursable in accordance with the HSC contract at approximately midway through completion and during close out of the project. The System ensured that the findings identified in the midway report were resolved.

Bonds and Insurance

Bonds. The HSC contract required the contractor to provide the System security, payment, and performance bonds (see text box for information about those types of bonds). While the contractor obtained the appropriate payment and performance bonds in the required timeframe after the accepted guaranteed maximum price proposal was executed, the System did not ensure that the contractor obtained the required security bond after the contract was executed. If a security bond is not obtained, the System cannot ensure that it is fully protected if an accepted guaranteed maximum price proposal is not executed or performance and payment bonds are not obtained in a timely manner.

Security, Payment, and Performance Bonds

Security Bond: A bond that protects the System if the contractor fails to execute the guarantee maximum price proposal or fails to deliver the payment and performance bonds within the required timeframe.

Payment Bond: A bond that protects payment bond beneficiaries who have a direct contractual relationship with the contractor or subcontractor.

Performance Bond: A bond that protects the System if the contractor does not perform work in accordance with the contract documents.

Sources: The HSC contract and the Texas Government Code.

Insurance. The HSC contract required the contractor to carry certain types and coverage amounts of insurance during the duration of the project. In addition, the contract required specific clauses to be included in those insurance policies. While the System obtained from the contractor the appropriate insurance types and coverage amounts, it did not ensure that all of the policies included the required clauses. Specifically, the System did not verify that all of the obtained policies included clauses related to:

- Notifications of cancelation, material changes, or non-renewals.
- Deeming the contractor's insurance as primary.
- Waiver of subrogation⁴ in favor of the System.

³ In an agreed-upon procedures engagement, the external auditor reports only on the findings related to the procedures that the System approved.

⁴ A waiver of subrogation clause would prevent the contractor's insurer from asserting a claim against the System for an amount paid in resolution of a covered claim.

Without verifying that the contractor's insurance include all required clauses, the policies may not provide the System the expected protection. After auditors brought the missing clauses to the System's attention, the contractor updated the insurance policies to include those clauses.

HUB Subcontracting Plan

The contractor notified Texas-certified HUBs and trade organizations about subcontracting opportunities and submitted to the System a required HUB Subcontracting Plan. Additionally, the contractor submitted monthly *HUB Progress Assessment Reports* with its payment documentation as required.

However, the System has not required the contractor to update its initial HUB Subcontracting Plan after changes in subcontractor selection or changes in project scope provided additional subcontracting opportunities. The HSC contract requires the contractor to submit a revised HUB Subcontracting Plan to the System for its written approval if changes are made to the plan or if additional subcontracting opportunities exist. In the December 2018 *HUB Progress Assessment Report* submitted to the System, the contractor listed 7 (14.9 percent) of 47 subcontractors that have performed work, or entered into a subcontract to perform work for the project, that were not identified on the initial HUB Subcontracting Plan. Of those 7 subcontractors, 5 performed work related to a scope change that created additional subcontracting opportunities. Not ensuring that the contractor resubmits a HUB Subcontracting Plan when changes are made to the plan or additional subcontracting opportunities exist, the System may not be aware of subcontractors that are selected to perform work on the project. In addition, the System may not be able to determine whether the contractor is making the required good faith efforts to solicit HUB subcontractors.

Recommendations

The System should:

- Ensure that contractors submit security bonds as required by its contracts.
- Verify that the contractor's insurance policies include all clauses required by its contracts.
- Ensure that contractors update their HUB Subcontracting Plans as required by its contracts.

Management's Response

TTUS agrees with the recommendations. Component institutions will utilize the institutional contract checklist to verify bonding and insurance requirements and ensure that the bonds and insurance comply with Texas Government Code and the contract language. Insurance certificates will be reviewed to verify the required clauses are included in the insurance policies. The chief procurement officer at each component institution will review and implement any required procedural changes by August 31, 2019.

For FP&C contracts, the Enhanced Contract File Monitoring Checklist (ECFMC) has been updated to ensure all insurance policies, including the security (aka bid) bond, are received with each contractor's submitted proposal. The Assistant Director will ensure clauses required by the UGCs are covered, and FP&C will now have external auditors verify that each contractor's insurance policies include all required clauses as part of project cost audits. Further, language in the TTUS construction RFQs and RFPs will be updated to state that a security bond is required when the contractor's proposal is submitted. These changes will be fully implemented by August 31, 2019.

In addition, the ECFMC was modified to require an updated Hub Subcontracting Plan (HSP) when contractor billing has reached 50% and 100%. The contract language will be modified to state that a contractor will not receive final payment until a completed HSP is received. FP&C will add to the Invoice Approval process in e-Builder a reminder to receive an updated HSP at the 50% and 100% contractor applications for payment. Along with that, FP&C has added a 50% and 100% HSP check box to our Required Invoice Items checklist, which the contractor must complete, sign, and submit with each application for payment. These changes will be fully implemented by August 31, 2019.

The System Complied with Applicable Requirements Related to Contracting Policies, Procedures, Training, and Reporting

**Chapter 3
Rating:**
Low⁵

The System complied with applicable requirements related to contracting policies, procedures, training, and reporting.

Policies and Procedures. The System used the Board of Regents' Rules, as well as operating policies and procedures and its *Contract Management Handbook*, to address the applicable contracting requirements in Texas Education Code, Section 51.9337, and Texas Government Code, Chapter 2261(F) (see text box for more information about those requirements).

Contract Management Handbook. To comply with Texas Education Code, Section 51.9337, the System created a *Contract Management Handbook* to document its contract management processes and practices. Those processes and practices are consistent with the requirements in Texas Government Code, Chapter 2261(F). That handbook provides guidance for the System's institutions of higher education about the procedures needed to plan, procure, form, and administer contracts.

Contract Training. Training in ethics, selection of appropriate procurement methods, and information resources purchasing technologies for officers and employees authorized to execute contracts or who exercise discretion in awarding contracts is required by Texas Education Code, Section 51.9337(b)(5). While the System did not have the required training in place at the time the HSC contract was executed, the System implemented that training as it became practicable after the contract's execution, as allowed by Senate Bill 20 (84th Legislature).

Reporting. For the HSC contract, the System reported information to the Legislative Budget Board within the time frames required by Texas Government Code, Section 2166.2551, and the General Appropriations Act (84th Legislature). In addition, the System reported accurate information for the contract's value, vendor information, and solicitation date.

Contracting Requirements

Higher education institutions are required to establish a code of ethics, a contract management handbook, contracting delegation guidelines, training for officers and employees involved in the contracting process, policies and procedures governing conflicts of interest, and internal audit protocols.

Additionally, employees of those institutions must disclose potential conflicts of interest, and the institutions must have accountability and risk analysis procedures.

Sources: Texas Education Code, Section 51.9337, and Texas Government Code, Chapter 2261(F).

⁵ The risk related to the issues discussed in Chapter 3 is rated as Low because the audit identified strengths that support the audited entity's ability to administer the program(s)/function(s) audited or the issues identified do not present significant risks or effects that would negatively affect the audited entity's ability to effectively administer the program(s)/function(s) audited.

Appendices

Appendix 1

Objective, Scope, and Methodology

Objective

The objective of this audit was to determine whether selected institutions of higher education have administered certain contract management functions for selected contracts in accordance with applicable requirements.

Scope

The scope of this audit covered Texas Tech University System's (System) contracting processes for its contract effective July 11, 2016, for construction of the Lubbock Education, Research & Technology + West Expansion at the Texas Tech University Health Sciences Center (HSC contract) through February 28, 2019.

Methodology

The audit methodology included collecting and reviewing administration, planning, procurement, formation, and monitoring documentation for the HSC contract. Activities included conducting interviews with System staff; reviewing applicable statutes, rules, and System policies and procedures; and performing selected tests and procedures.

Data Reliability and Completeness

Auditors reviewed contractor payment data from the System's accounting software application (Ellucian Banner) from the contract inception date through February 28, 2019. Auditors' procedures to review that payment data for completeness included (1) generating an encumbrance detail report for the project identification number associated with the contract; (2) observing the data extract for the query; and (3) reconciling the data to invoice support in e-Builder, the System's construction management software. In addition, auditors tested the restriction and appropriateness of user access for payment processing in Ellucian Banner for the Texas Tech University Health Sciences Center. Auditors determined that the contractor payment data was sufficiently reliable for the purposes of this audit.

Sampling Methodology

Auditors selected risk-based samples of payments to the contractor for testing, which included a subset of a risk-based selection of expenditures. In addition, auditors selected a risk-based sample of approved change orders for testing. Those sample items were not representative of the population and, therefore, it would not be appropriate to project the test results to the population.

Information collected and reviewed included the following:

- The HSC contract.
- System solicitation and bid documentation, evaluation criteria and documentation, approvals, and related supporting documentation.
- System personnel training records, conflict of interest disclosure statements, and nondisclosure statements.
- System payment and change order documentation, including contractor payment requests, invoices, approvals, and other supporting documentation.

Procedures and tests conducted included the following:

- Interviewed System staff.
- Reviewed the System's contracting policies and procedures for compliance with applicable state requirements.
- Determined whether the System's officers and employees authorized to execute contracts met the training requirements.
- Reviewed documentation to determine whether the System performed appropriate contract planning, procurement, formation, and monitoring procedures.
- Reviewed applicable conflict of interest disclosure statements and nondisclosure statements.
- Tested whether the System reported contract notifications to the Legislative Budget Board accurately and within the required time frames.
- Tested contract payments for accuracy, proper approvals, and compliance with applicable requirements.
- Tested amendments and approved change orders for supporting documentation and proper approvals.

Criteria used included the following:

- Texas Education Code, Chapter 51.
- Texas Government Code, Chapters 572, 2166, 2251, 2252, 2261, and 2262.
- Governor's Executive Order No. RP-80.
- System policies and procedures, manuals, and monitoring tools.
- HSC contract terms and solicitation requirements.
- The General Appropriations Act (84th Legislature).

Project Information

Audit fieldwork was conducted from January 2019 through June 2019. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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

- Ryan Marshall Belcik, MBA (Project Manager)
- Tony White, CFE (Assistant Project Manager)
- Ro Amonett, MPA
- Charlotte Carpenter, CPA
- Armando S. Sanchez, MBA
- Dana Musgrave, MBA (Quality Control Reviewer)
- Hillary Eckford, CIA, CFE (Audit Manager)

Issue Rating Classifications and Descriptions

Auditors used professional judgement and rated the audit findings identified in this report. Those issue ratings are summarized in the report chapters/sub-chapters. The issue ratings were determined based on the degree of risk or effect of the findings in relation to the audit objective(s).

In determining the ratings of audit findings, auditors considered factors such as financial impact; potential failure to meet program/function objectives; noncompliance with state statute(s), rules, regulations, and other requirements or criteria; and the inadequacy of the design and/or operating effectiveness of internal controls. In addition, evidence of potential fraud, waste, or abuse; significant control environment issues; and little to no corrective action for issues previously identified could increase the ratings for audit findings. Auditors also identified and considered other factors when appropriate.

Table 2 provides a description of the issue ratings presented in this report.

Table 2

Summary of Issue Ratings	
Issue Rating	Description of Rating
Low	The audit identified strengths that support the audited entity's ability to administer the program(s)/functions(s) audited <u>or</u> the issues identified do not present significant risks or effects that would negatively affect the audited entity's ability to effectively administer the program(s)/function(s) audited.
Medium	Issues identified present risks or effects that if not addressed could <u>moderately affect</u> the audited entity's ability to effectively administer the program(s)/function(s) audited. Action is needed to address the noted concern(s) and reduce risks to a more desirable level.
High	Issues identified present risks or effects that if not addressed could <u>substantially affect</u> the audited entity's ability to effectively administer the program(s)/function(s) audited. Prompt action is essential to address the noted concern(s) and reduce risks to the audited entity.
Priority	Issues identified present risks or effects that if not addressed could <u>critically affect</u> the audited entity's ability to effectively administer the program(s)/function(s) audited. Immediate action is required to address the noted concern(s) and reduce risks to the audited entity.

Copies of this report have been distributed to the following:

Legislative Audit Committee

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

Office of the Governor

The Honorable Greg Abbott, Governor

Texas Tech University System

Members of the Texas Tech University System Board of Regents

Mr. Christopher M. Huckabee, Chairman

Mr. J. Michael Lewis, Vice Chairman

Mr. Mark Griffin

Mr. Ronnie "Ron" Hammonds

Ms. Ginger Kerrick

Mr. Sean Lewis

Mr. Mickey Long

Mr. John D. Steinmetz

Mr. John Walker

Mr. Dusty Womble

Dr. Tedd L. Mitchell, Chancellor



This document is not copyrighted. Readers may make additional copies of this report as needed. In addition, most State Auditor's Office reports may be downloaded from our Web site: www.sao.texas.gov.

In compliance with the Americans with Disabilities Act, this document may also be requested in alternative formats. To do so, contact our report request line at (512) 936-9500 (Voice), (512) 936-9400 (FAX), 1-800-RELAY-TX (TDD), or visit the Robert E. Johnson Building, 1501 North Congress Avenue, Suite 4.224, Austin, Texas 78701.

The State Auditor's Office is an equal opportunity employer and does not discriminate on the basis of race, color, religion, sex, national origin, age, or disability in employment or in the provision of services, programs, or activities.

To report waste, fraud, or abuse in state government call the SAO Hotline: 1-800-TX-AUDIT.