



A Legislative Summary Document Regarding Adjutant General's Department

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The Adjutant General's Department (Department) exceeded the travel cap for appropriation year 2001 by \$37,251 (25 percent over the cap).

Prepared for the 78th Legislature
by the State Auditor's Office

January 2003

SAO No. 03-352

This is not an audit report and, with the exception of any audit report summaries, the material in this document has not been subjected to all of the tests and confirmations performed in an audit.

Adjutant General's Department

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Key Findings from Previous Audits and Reviews

January 1, 2001–December 31, 2002

An Audit Report on 19 Agencies' Compliance With Historically Underutilized Business Requirements

(Report No. 01-035, August 2001)

Self-reported information received from the Adjutant General's Department (Department) indicates that the Department did not comply with certain provisions of the Historically Underutilized Business (HUB) regulations identified in the Texas Administrative Code (TAC) and Chapters 111 and 2161 of the Texas Government Code in fiscal year 2000. However, we determined that the Department made a "good-faith effort" to comply with TAC and the Texas Government Code.

Results of Entity Compliance With Historically Underutilized Business (HUB) Requirements - Fiscal Year 2000				
Compliance Requirement				Did the Entity Make a "Good-Faith Effort"? ^b
Planning	Outreach ^a	Reporting	Subcontracting	
No material noncompliance	Unable to identify HUB Coordinator job responsibilities to comply with the Texas Administrative Code (TAC, Section 111.26) Did not sponsor HUB forums (TAC, Section 111.27)	No monthly internal reports (TAC, Section 111.16)	No material noncompliance	Yes

^a Most of the agencies had not developed and implemented a mentor protégé program during fiscal year 2000. Of the HUB requirements, the mentor protégé program requirement had the latest effective date (June 2000). The agencies indicated there was not enough time to design and implement the program in the last quarter of the fiscal year.

^b The State Auditor's Office, in consultation with the General Services Commission, determined that an entity did not make a "good-faith effort" if it had noncompliance in at least three of the four basic HUB areas: planning, outreach, reporting, and subcontracting. (The General Services Commission was abolished effective September 1, 2001, and the newly created Texas Building and Procurement Commission subsequently assumed most of its responsibilities.)

Status of Corrective Action: In December 2002, the Department reported that it had implemented corrective action on two areas of noncompliance (HUB Coordinator and HUB forums) and partially implemented corrective action on one area of noncompliance (mentor protégé program), and that factors delayed implementation of corrective action on one area of noncompliance (HUB reports). This information has not been audited.

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Most Recent Performance Measure Certification

Fiscal Year 1998–Fiscal Year 2003

The results of the *1999 Small Agency Management Control Audit* (Report No. 99-031, March 1999) for this entity are summarized below. Detailed results are found in management letter No. 99-333.

Period	Goal/Strategy	Measure	Certification Results	
1998 ^a	A.1.1	Management Support	Average cost of management support per assigned guardsperson	Certified with Qualification
1998 ^a	A.2.1	Education and Training	Average cost of state support per guardsperson completing training	Certified with Qualification
1998 ^a	A.3.1	Equipment Maintenance	Average total cost to equip each guardsperson	Certified with Qualification
1998 ^a	A.4.3	Utilities	Utilities cost per square foot for all buildings	Certified
Total Measures Certified Without Qualification^b			1/4 (25%)	
Data Reliability Percentage (Certified and Certified with Qualification)			4/4 (100%)	
<p>^a This was a non-key measure for fiscal years 1998-1999. The measure officially appeared in the General Appropriations Act for fiscal years 2000-2001.</p> <p>^b The percentage of unqualified certifications is presented because it is used in determining an entity's eligibility for performance rewards as established in the General Appropriations Act [77th Legislature, Article IX, Sec. 6.31(d)(2)].</p>				

Category	Definition
Certified	Reported performance is accurate within +/-5 percent, and controls appear adequate to ensure accurate collection and reporting of performance data.
Certified with Qualification	Reported performance is within +/-5 percent, but the controls over data collection and reporting are not adequate to ensure the continued accuracy of performance data.
Factors Prevented Certification	Actual performance cannot be determined because of inadequate controls and insufficient documentation.
Inaccurate	Reported performance is not within +/-5 percent of actual performance, or there is an error rate of at least 5 percent in the supporting documentation.
Not Applicable	A justifiable reason exists for not reporting performance.

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Travel Expenditures

Travel Expenditures by Appropriation Year (unaudited)			
	2000	2001	2002
In-State Travel	\$ 61,040	\$ 57,613	\$ 112,206
Out-of-State Travel	94,064	127,757	139,107
Foreign Travel	0	0	0
Other Travel Costs	(286)	0	238
Total Travel Expenditures	\$154,818	\$185,370	\$251,551
Limit on Travel Expenditures (Cap)	148,119	148,119	94,064 ^a
Expenditures in Excess of Cap	\$ 6,699	\$ 37,251	\$ 45,043^b

^a Caps apply to total travel in appropriation years 2000 and 2001, but caps apply only to out-of-state travel and foreign travel in appropriation year 2002. Caps, calculated by the Comptroller of Public Accounts, have been adjusted for any increases requested by the Department and approved by the Legislative Budget Board in accordance with the General Appropriations Act.

^b The appropriation year 2002 excess expenditures may be reduced or eliminated because the General Appropriations Act, 77th Legislature, V-3, Rider 8, authorizes additional travel expenditures from 100 percent federally funded programs. The Department has indicated that \$95,971 in fiscal year 2002 out-of-state travel expenditures were from 100 percent federally funded programs.

Source: Uniform Statewide Accounting System (USAS) as of November 30, 2002. Amounts are subject to change as agencies continue to record additional expenditures or adjustments.