



A Legislative Summary Document Regarding
**Soil and Water Conservation
Board**

Contents
Key Findings from Previous Audits and Reviews
Most Recent Performance Measure Certification
Travel Expenditures

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

January 2003

SAO No. 03-363

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.

Soil and Water Conservation Board

SAO Contact: Joanna Peavy
(512) 936-9500

Key Findings from Previous Audits and Reviews

January 1, 2001–December 31, 2002

A Review of Implementation of Sunset Advisory Commission Management Actions at 13 State Agencies

(Report No. 02-067, August 2002)

The Soil and Water Conservation Board fully implemented all three management actions.

Most Recent Performance Measure Certification

Fiscal Year 1998–Fiscal Year 2003

The results of *An Audit on Performance Measures at 12 State Entities–Fiscal Year 2001* (Report No. 01-036, August 2001) for this entity are summarized below.

Period	Goal/Strategy	Measure	Certification Results
2000	A	Protect Texas Farm and Grazing Land	Percent of District Financial Needs Met by Soil and Water Conservation Board Grants Factors Prevented Certification
2000	A.1.2	Financial and Technical Assistance	Number of District Directors and District Employees Contacted by Field Staff Inaccurate
2001 Q1	A.1.2	Financial and Technical Assistance	Number of District Directors and District Employees Contacted by Field Staff Inaccurate
2000	B	Nonpoint Source Pollution Abatement	Percent of Agricultural/Silvicultural Operations Within Identified Problem Areas Having District-Approved Water Quality Management Plans Developed and Certified Certified with Qualification
2000	B.2.1	Pollution Abatement Plans	Number of Pollution Abatement Plans Certified Certified with Qualification
2001 Q1	B.2.1	Pollution Abatement Plans	Number of Pollution Abatement Plans Certified Certified with Qualification
Total Measures Certified Without Qualification^a			0/6 (0%)
Data Reliability Percentage (Certified and Certified with Qualification)			3/6 (50%)
^a 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)].			

Soil and Water Conservation Board

SAO Contact: Joanna Peavy
(512) 936-9500

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.

Travel Expenditures

Travel Expenditures by Appropriation Year (unaudited)			
	2000	2001	2002
In-State Travel	\$ 198,246	\$ 212,752	\$ 242,578
Out-of-State Travel	17,574	15,944	16,171
Foreign Travel	0	0	0
Other Travel Costs	(348)	0	265
Total Travel Expenditures	\$ 215,472	\$ 228,695	\$ 259,013
Limit on Travel Expenditures (Cap)	246,085	246,085	17,574 ^a
Expenditures in Excess of Cap	\$ 0	\$ 0	\$ 0

^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 Board and approved by the Legislative Budget Board in accordance with the General Appropriations Act.

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.