

An Audit Report on

The Historical Commission

August 2005
Report No. 05-049



**State
Auditor's
Office**

**John Keel, CPA
State Auditor**

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Overall Conclusion

The Historical Commission (Agency) needs to improve its grants management process. For its largest grant program—the Texas Historic Courthouse Preservation Program—the Agency miscalculated the amount of matching funds that the Texas Administrative Code requires counties to provide to receive a Courthouse grant. This resulted in three counties' receiving grants even though they did not provide the required amount of matching funds. Also, for Courthouse Preservation Program and Preservation Trust Fund grants, the Agency cannot demonstrate that it always scores applications objectively or awards grants competitively.

For all five grant programs audited, the Agency needs to improve its monitoring process to ensure that grantees meet their contract requirements and are not reimbursed more than the contract amounts. Although testing identified only \$600 (8 percent of contract amount) that was overpaid to a county, this demonstrates a weakness in the grants process.

The Agency is managing, monitoring, and reporting disbursements to vendors and grantees in a timely manner. Payroll and transfers between strategies were also properly processed. The majority of funds are received through wire transfer, where there were no errors found. However, the Agency should improve its controls over the receipt of cash and checks because current controls do not provide adequate assurance that all funds received are deposited.

Grant Programs Tested

Courthouse Preservation:

- Awarded to counties to restore historic courthouses
- 28 grants totaling \$42 million in fiscal year 2004

Preservation Trust Fund:

- Awarded to public and private owners of eligible historic properties and archeological sites
- 31 grants totaling \$572,000 in fiscal year 2004

Certified Local Government:

- Funded with federal funds for preservation efforts through the National Park Service Historic Preservation Fund
- 25 grants totaling \$87,000 in fiscal year 2004

Heritage Trails Partnership:

- Provides funds to heritage tourism projects
- 8 grants totaling \$30,000 in fiscal year 2004

History Museum:

- Provides funds to history museums to preserve their collections
- 12 grants totaling \$10,000 in fiscal year 2004

Source: Texas Historical Commission

Summary of Information Technology Review

To fully safeguard its electronic data, the Agency needs to address weaknesses in its management of user accounts. In addition, it can enhance its disaster recovery plan, complete an information security manual, and improve its controls over the spreadsheets and databases used to track grant information.



This audit was conducted in accordance with Texas Government Code, Sections 321.0131 and 321.0132

For more information regarding this report, please contact Verma Elliott, Audit Manager, or John Keel, State Auditor, at (512) 936-9500.

Detailed Results

Chapter 1

The Agency Needs to Improve Its Grants Management Process

The Historical Commission (Agency) needs to improve its grant management process. For its largest grant program—the Texas Historic Courthouse Preservation Program (Courthouse Preservation Program)—the Agency miscalculated the amount of matching funds that the Texas Administrative Code requires counties to provide to receive a courthouse grant. Also, for Courthouse Preservation Program and Preservation Trust Fund grants, the Agency cannot demonstrate that it always scores applications objectively or awards grants competitively.

The Agency established processes to obtain applications and score them based on established criteria. However, improvements are needed for the monitoring of these grants once they are awarded. The Heritage Trails Partnership Grant Program, the Certified Local Government Grant Program, and the History Museum Grant Program need improvement in the documentation of the application and scoring processes to ensure that applicants are eligible and that grants are awarded competitively.

Chapter 1-A

The Agency Does Not Follow Established Processes for Administering Its Courthouse Preservation Program

The Agency does not follow the established processes for the Courthouse Preservation Program. As a result, there is a risk that grantees may not be eligible for awards. Audit testing identified the following situations.

The Agency miscalculated the amount of matching funds that the Texas Administrative Code requires counties to provide to receive grant assistance. There were three counties that did not provide the required 15 percent in matching funds due to

Matching Requirement

Texas Administrative Code (Title 13, Part 2, Chapter 12 - Texas Historic Courthouse Preservation Program, Section 7, Subsection [d]):

“Applicants eligible to receive grant or loan assistance must provide a minimum of 15% of the total project cost.”

a miscalculation and that, therefore, were not in compliance with the matching fund requirements. These counties were deficient by approximately \$182,000 of the \$79 million in total project costs for completed projects since fiscal year 2000. The Agency’s grant manual correctly states that the match is based on the total project costs. However, in the grant application process, the Agency allowed counties to match 15 percent of the amount requested rather than

15 percent of the total project cost as required by the Texas Administrative Code (see text box).

The Agency indicated that it has been calculating the counties’ required matching funds based on grant request amounts since the Courthouse Preservation Program’s inception in fiscal year 2000. Because of the

Agency's error, the State may have spent more than necessary on this program. In addition, the miscalculation resulted in six of the nine (66 percent) tested counties' receiving an additional point for cash overmatch in the scoring process. This allowed these counties to receive a higher, undeserved score. The marginal score increases did not affect the award process.

The Agency should improve its monitoring of payments to grantees and maintain accurate documentation of the grants. It reimbursed one county 8 percent (\$634) more than the contract award amount because the database contained inaccurate information. The county was reimbursed \$8,467, while the funding agreement that was signed by the county was for \$7,833. The amount paid to the county should be equal to or less than the signed funding agreement amount. While the amount of the overpayment is not large, its occurrence illustrates the importance of maintaining consistent information between the tracking database and the funding agreements.

Additionally, the Agency changed the amounts awarded to counties, but it did not amend the contracts for 2 of 14 counties tested. According to the *State of Texas Contract Management Guide*, substantive changes that affect the rights of both parties, such as a change in the price of the contract, may require bilateral amendments.

The Agency cannot demonstrate that it always scored applications objectively. One county out of nine that were tested and that applied more than once provided the same information in its applications but received different scores in different years. The Agency did not document a reason for the differences in the scores. These inconsistent scores did not affect the award selection.

Recommendations

The Agency should:

- Calculate the matching requirement for applicants and grantees in accordance with the Texas Administrative Code.
- Document justification for variances in application scores from year to year.
- Compare final reimbursements to the signed funding agreements.
- Obtain updated funding agreements that are signed by both parties whenever there are changes to the contract amounts.

Management's Response

We agree with these recommendations and will review the match requirement in the Texas Administrative Code. This review may lead us to change the code so that the match requirement is based on the initial project cost instead of the final project cost, which is only known to us after the project is complete. We will ensure that the final reimbursement figure is equal to that stated in the signed funding agreements and that these agreements are signed by both parties whenever there are changes to the contract amounts. Finally, we will ensure that any variances in an individual county's application score from year to year are documented.

Chapter 1-B

For Its Texas Preservation Trust Fund, the Agency Does Not Always Award Grants Competitively or Enforce Its Requirements for Proof that Grantees Comply with Contract Provisions

The Agency's administration of the Preservation Trust Fund Program does not consistently ensure that the Agency awards grants competitively, which is required by the Texas Administrative Code (see text box). For example:

- The Agency awards itself an annual grant of \$10,000 without going through the competitive process required for all other grants from the Preservation Trust Fund Program. The Agency then reallocates the funds to other grantees using different criteria.
- Scores are not always justified in the documentation maintained by the Agency. It cannot provide justification for a change in the overall scoring of one application. The database has one score, and the handwritten scoring sheet has another. This application was not funded. In addition, the Agency could not locate the scoring sheet for the application related to a grant funded with \$18,113.

Competitive Award Requirement

Texas Administrative Code (Title 13, Cultural Resources, Part 2 - Texas Historical Commission, Chapter 17, Section 1, Subsection [b][1]) requires that grants be awarded on a competitive basis to eligible properties.

There is a lack of monitoring, and the Agency does not consistently enforce grantee requirements during the close-out phase of grant administration. Grantees did not provide completion reports by the required deadline for 4 of 17 completion reports tested (23.5 percent). Completion reports demonstrate that the grantees fulfilled contract expectations. The Agency's grant manual requires grantees to forfeit their funds if they do not submit their reports on time; however, the Agency did not require these grantees to forfeit their final reimbursements, which totaled approximately \$35,000.

Recommendations

The Agency should:

- Ensure that all awards are properly scored on a competitive and objective basis.
- Maintain adequate documentation and update supporting score sheets as needed to identify changes in scores.
- Obtain completion reports by the dates established in the grant manual and follow rules regarding the forfeiture of funds.

Management's Response

We agree with these recommendations and will review the requirements of the Texas Administrative Code for this program. This review may lead us to change the code so that there are two ways to receive funding – one would be through the existing competitive process and the other would be an emergency grant process outside of the competitive process. We will maintain adequate documentation and update the supporting score sheets as needed to identify changes in scores. Finally, we will ensure that the schedule for completion reports by the dates established follow the guidelines in the grants manual and we will ensure that the rules are followed regarding the forfeiture of funds.

Chapter 1-C

The Agency Needs to Improve Its Monitoring of Grants Awarded for the Heritage Trails Partnership, Certified Local Government, and History Museum Grant Programs

For the Heritage Trails Partnership, Certified Local Government, and History Museum Grant Programs, the Agency has processes to obtain applications and score them based on established criteria. However, the Agency needs to improve its monitoring of these grants once it has awarded them, and it needs to improve its documentation of the award process. For example:

- One Heritage Trails Partnership project was never completed, and the Agency failed to contact the grantee until a year after the end of the contract to relinquish its funds (approximately \$3,900).
- The Agency does not always obtain documentation that projects are completed before it pays final reimbursements to grantees. Recipients of two Heritage Trails Partnership grants out of 10 tested (20 percent) did not submit final reports demonstrating that they fulfilled their contract requirements before the Agency processed their reimbursements for the projects. One of these grantees never submitted a final report. The total

final reimbursement for these two projects was \$5,353 out of total project costs of \$10,000. Twelve History Museum Grant Program grantees out of 15 (80 percent) tested did not submit photos with their final reports as required in their grant manuals.

Additionally, the Agency needs to improve the documentation and review of the application and scoring process. We found the following during testing:

- An application was not signed, but the applicant was still awarded a grant.
- An application that should have been ineligible was still reviewed and scored by Agency staff, although the applicant was not granted an award.
- Scoring sheets contained mathematical errors. These errors did not affect the awards.
- The Agency does not have documentation to show that applications were received by the required deadlines for all three programs because it did not consistently date-stamp the applications upon receipt.

Recommendations

The Agency should:

- Monitor all grants to ensure that projects are completed in accordance with the grant requirements prior to reimbursing the grantees.
- Ensure that grant applications are complete as part of their eligibility for an award.
- Review score sheets to ensure that they are mathematically correct.
- Verify that applications are date-stamped in order to provide documentation that they are received by the required deadlines.

Management's Response

We agree with these recommendations and will monitor all the grants given to ensure that the projects are completed in accordance with the grant requirements prior to reimbursing the grantees. We will ensure that the grant applications are complete as part of their eligibility for an award and make sure that the score sheets are mathematically correct. We will also ensure that the applications are date-stamped in order to provide documentation that they are received by the required deadlines.

The Agency Needs to Improve Passwords and Other Network Controls

To fully safeguard its electronic data, the Agency needs to address weaknesses in its management of network user accounts. In addition, it can enhance its disaster recovery plan, complete an information security manual, and improve its controls over the spreadsheets and databases used to track grant information.

Weaknesses in the Agency's password and access controls for its information technology resources increase the risk of unauthorized access, data alteration, and data theft.

Network user accounts need to be updated to ensure that access rights are appropriate for job responsibilities. Audit testing identified the following:

- Twenty-three of the Agency's network user accounts have administrator access rights, which is one of the least restrictive types of access available. As an administrator, a person can add, delete, and change other users' access rights. It is probable that not everyone with this level of access actually needs these rights to perform their job duties, given that only two Agency employees are network administrators (as defined by their job duties). There were additional control weaknesses related to administrator access that were identified and discussed with Agency management.
- The Agency had 173 active network user accounts but only 118 current staff members as of February 28, 2005. This could indicate that the Agency has established more active accounts than are necessary. Furthermore, 22 of these accounts have not been accessed in more than 120 days. Unused active accounts increase the risk that someone could misuse an account that should have been deactivated.
- Not all of the Agency's servers have the latest security upgrades installed.
- The Agency does not have a completed information security manual, an issue that was also identified in a 2004 internal audit report. An information security manual is required by the Texas Administrative Code, Section 202.25(g). Without documented security policies and procedures, the Agency is at a higher risk for security problems such as the misuse of passwords and user IDs and software applications and data that are not fully protected.
- The Agency needs to strengthen controls over network passwords in order to comply with Texas Administrative Code requirements. These weaknesses have been discussed with Agency management. Texas Administrative Code, Section 202.25(c)(4), requires that passwords follow industry best practices.

The Agency can enhance other areas of its information technology management.

- The Agency generally has good controls over user-maintained spreadsheets and databases used to track grant information. It does a good job of backing up most user data, and it houses the applications on servers so that problems with individual computers will not affect the applications or data.

However, the Agency does not have data backups with off-site storage for the spreadsheets for one of its programs; passwords are not used on all spreadsheets and databases; there is not full segregation of duties in data collection, data entry, and review duties for two of the programs; and programming changes are not consistently performed by qualified personnel. These spreadsheets and databases are used to track the majority of the application and grant data, so access controls are necessary.

- The Agency has not performed an annual test of its disaster recovery plan as required by the Texas Administrative Code, Section 202.24(a)(5)(E). This test is needed to adequately ensure that mission-critical functions can be resumed quickly in case of a disaster. This issue was also identified in the 2003 internal audit report.

Recommendations

The Agency should:

- Improve password and access controls.
- Comply with Texas Administrative Code requirements for an information security manual and a disaster recovery plan.
- Improve controls over user spreadsheets and databases.

Management's Response

We agree with these recommendations and will improve our password and access controls to ensure that only the minimum number of agency staff have administrator access rights. We will delete any inactive accounts and will install the necessary security upgrades. We will also complete the information security manual and the disaster recovery plan, as well as improve our controls over user spreadsheets and databases.

The Agency Is Generally Managing, Monitoring, and Reporting Its Financial Resources; However, It Needs to Improve Controls over Incoming Cash and Checks

The majority of the Agency's financial processes are working as intended. The Agency is managing, monitoring, and reporting disbursements to vendors and grantees in a timely manner. Payroll and transfers between strategies were also properly processed. In addition, funds received through wire transfer had adequate supporting documentation and were properly reported and approved.

Although the majority of funds are received through wire transfer, the Agency should improve its controls over the receipt of cash and checks. It cannot adequately ensure that all funds it receives are actually deposited, and it is not depositing all funds it receives within three days as required by Texas Government Code. The Agency's mail-handling procedures allow one person to open and record funds that come into the Agency and keep them for several days.

Areas of the Agency's financial management processes are working as intended. Audit testing did not identify any errors in the following:

- Payments to vendors and grantees (including purchases made with procurement cards)
- Transfers between strategies
- Payroll
- Revenues received from interagency contracts and federal funds

Although the majority of funds are received through wire transfer, the Agency's deposit process lacks adequate controls to mitigate the risk of theft. A walk-through of the Agency's deposit process identified the following:

Funds that the Agency receives through the mail include the following:

- Fees for copies
- Donations
- Payments for historical markers and plaques
- Proceeds from book sales

- Only one person opens the mail. This person sometimes keeps checks, cash, and money orders in a locked cabinet with glass doors overnight before preparing the deposit the next morning. In addition, the Agency is not ensuring that unopened mail is secured overnight. These situations create an opportunity for someone to remove funds from incoming mail without being detected.

- The Agency also receives donations for the non-profit organization Friends of the Historical Commission through the mail, and they are not included on the Administration Division's (Administration) daily log register. Administration forwards the donations to the Staff Services Division, which records the donations and deposits them in a bank account

(not the State Treasury). A test of donations recorded by the Staff Services Division found that all were supported by bank statements and copies of checks. In addition, all checks deposited to the Friends of the Historical Commission account were correctly made out to "Friends of the Historical Commission." The tested deposits totaled \$43,000 and were deposited between November 1, 2004, and March 31, 2005.

- Divisions do not receive any type of receipt after they deliver their deposits to Administration. As a result, they do not have assurance that Administration actually deposits the correct amount of funds.
- The Agency did not comply with the three-day deposit rule for 14 percent of deposits tested from fiscal year 2004 and 30 percent of deposits tested from the first nine months of fiscal year 2005 (September 1, 2004, through June 1, 2005). When funds are not deposited promptly, the risk is increased that they might be misappropriated between the time they are received and the time they are deposited. Also, prompt deposits help the State maximize its interest income.

The late deposits identified in testing totaled \$17,720 in fiscal year 2004 and \$7,800 in the first nine months of fiscal year 2005. Section 404.094(a) of the Texas Government Code requires agencies to deposit funds into the State Treasury within three business days of their receipt.

While the Agency's deposit process has the above weaknesses, audit testing identified that funds received through wire transfer had adequate supporting documentation and were properly reported and approved.

Recommendations

The Agency should develop procedures to mitigate the risk of theft of incoming cash and checks. These procedures should include the following:

- Restrict access to the room in which mail is sometimes kept overnight.
- Keep checks, money orders, and cash in a locked safe.
- Have another employee in the room when mail is opened, or have two employees open the mail together.
- Notify divisions when money received for their services is transferred to Administration and deposited.
- Keep a separate daily log for checks (donations) received for the Friends of the Historical Commission organization.

- Include in its deposit policies and procedures a requirement that all cash and checks received in the mail be sent to the Staff Services Division on the date of receipt.
- Deposit funds by the third business day after the date of receipt.

Management's Response

We agree with these recommendations and will change the way we process the mail and the cash/checks received through the mail to mitigate the risk of theft. We will transfer the responsibility of opening the mail each day to our Staff Services Division where two or more people will be in the room where the mail is opened. We will keep any checks, money orders, and cash left overnight in a locked safe housed in a secured room. Once the mail is opened each day we will notify those divisions that have received cash/checks in the mail to come to the Staff Services Division office to sign for them before making the deposit, and we will ensure that these deposits are made by the third business day after the date of receipt. Finally, we will keep a separate daily log for cash/checks received for the Friends of the Historical Commission organization.

Appendices

Appendix 1

Objectives, Scope, and Methodology

Objectives

The objectives were to determine whether the Historical Commission (Agency) is:

- Delivering expected services as mandated by the Legislature and is in compliance with applicable statutes, rules, and regulations.
- Maintaining financial viability by properly and accurately managing, monitoring, and reporting agency cash and budgets.

Scope

The audit scope included the following grant programs and related information systems:

- Texas Historic Courthouse Preservation
- Preservation Trust Fund
- History Museum
- Heritage Trails Partnership
- Certified Local Government

In addition, we reviewed the revenue and expenditures of the Agency, including transfers and payroll.

The scope of the audit included reviewing and analyzing data from September 2003 through May 2005.

Methodology

The audit methodology consisted of collecting information and documentation, performing selected tests and other procedures, analyzing and evaluating results of the tests, and conducting interviews with agency management and staff. Specifically, we conducted tests to determine the following:

- Whether selected processes within the grant cycle (application, award, post award, and close-out) comply with applicable statutes, rules, regulations, and best practices.

- Whether expenditures to vendors and payroll are charged in accordance with statute and rule.
- Whether revenue received or earned is processed in accordance with statute and rule.

Project Information

Fieldwork was conducted from April to July 2005. This audit was conducted in accordance with generally accepted government auditing standards. The following members of the State Auditor's staff performed this audit:

- Jennifer Wiederhold (Project Manager)
- Nick Ballard
- Christina M. Gourley
- Jeffrey L. Grymkoski
- John Clark Jacobs, M.P.Aff.
- Marlen Randy Kraemer, MBA, CISA
- Amadou N'gaide, MBA
- Paige D. Paul, MBA
- Serra Tamur, M.P.Aff., CIA, CISA
- Leslie P. Ashton, CPA (Quality Control Reviewer)
- Scotty Killingsworth, CIA (Quality Control Reviewer)
- Verma Elliott, MBA (Audit Manager)

Counties that Have Received Courthouse Preservation Grant Funds

According to the Agency, the Texas Historic Courthouse Preservation Program provides partial matching grants to Texas counties for the restoration of their historic courthouses (www.thc.state.tx.us/courthouses/chdefault.html). The courthouses that have received grant funds were built between 1861 and 1940. The Agency has awarded 99 grants totaling approximately \$136.5 million over four rounds of grant awards since the inception of the program in fiscal year 2000:

- In Round I, matching grants totaling \$42.9 million were awarded to 19 Texas counties.
- In Round II, matching grants totaling \$6 million were awarded to 27 Texas counties.
- In Round III, grants totaling \$44.9 million were awarded to 25 counties.
- In Round IV, grants totaling \$42.6 million were awarded to 28 counties.

Table 1 shows all the grants awarded to all the counties over the four rounds, and the map that follows shows the locations of these counties. For the 2006–2007 biennium, the Agency was appropriated approximately \$81.7 million for the Courthouse Preservation Program.

Table 1

Counties that Have Received Courthouse Preservation Grants					
Map No.	County Courthouse (City)	Amount of Grant	Type of Grant	Round	Restored Courthouses (Date of Rededication)
9	Archer (Archer City)	\$120,409	Planning	II	May 12, 2005
		\$2,805,444	Construction	III	
55	Atascosa (Jourdanton)	\$2,686,138	Planning, Construction	I	June 14, 2003
48	Bandera (Bandera)	\$484,891	Construction (Emergency)	IV	
60	Bee (Beeville)	\$233,643	Planning	II	
		\$3,748,163	Construction	IV	
49	Bexar (San Antonio)	\$2,829,816	Planning, Construction	I	April 4, 2003
28	Bosque (Meridian)	\$3,461,592	Construction	IV	
63	Brooks (Falfurrias)	\$145,420	Planning	II	
		\$2,619,835	Construction	IV	
64	Cameron (Brownsville)	\$237,786	Planning	II	
17	Cass (Linden)	\$383,282	Planning	IV	
11	Cooke (Gainesville)	\$371,222	Planning	III	
		\$1,773,280	Construction	IV	
8	Crosby (Crosbyton)	\$200,550	Planning	II	

Table 1

Counties that Have Received Courthouse Preservation Grants					
Map No.	County Courthouse (City)	Amount of Grant	Type of Grant	Round	Restored Courthouses (Date of Rededication)
20	Dallas (Dallas)	\$462,500	Planning	II	
		\$3,537,500	Construction	IV	
64	Dancy Building - Old Cameron County Courthouse (Brownsville)	\$3,170,185	Construction	III	
14	Denton (Denton)	\$462,035	Planning	II	November 6, 2004
		\$2,645,435	Construction	III	
57	DeWitt (Cuero)	\$311,270	Planning	III	
		\$3,688,730	Construction	IV	
54	Dimmit (Carrizo Springs)	\$269,109	Planning	II	November 18, 2004
		\$2,430,913	Construction	III	
6	Donley (Clarendon)	\$3,125,408	Planning, Construction	I	July 4, 2003
26	Ellis (Waxahachie)	\$3,604,787	Planning, Construction	I	October 2, 2002
23	Erath (Stephenville)	\$1,835,619	Planning, Construction	I	August 20, 2002
33	Falls (Marlin)	\$100,334	Planning	II	
51	Fayette (La Grange)	\$3,999,989	Planning, Construction	III	June 25, 2005
16	Franklin (Mount Vernon)	\$209,105	Planning	IV	
61	Goliad (Goliad)	\$247,500	Planning	II	December 4, 2003
		\$3,751,784	Construction	III	
3	Gray (Pampa)	\$3,825,773	Planning, Construction	I	April 12, 2003
43	Grimes (Anderson)	\$1,567,748	Planning, Construction	I	March 2, 2002
29	Hamilton (Hamilton)	\$394,077	Planning	IV	
7	Hardeman (Quanah)	\$386,448	Planning	IV	
52	Harris (Houston)	\$500,000	Planning	IV	
22	Harrison (Marshall)	\$1,000,000	Emergency	III	
		\$2,512,500	Construction	IV	
24	Hood (Granbury)	\$344,171	Planning	II	
15	Hopkins (Sulphur Springs)	\$3,719,661	Planning, Construction	I	December 7, 2002
27	Hudspeth (Sierra Blanca)	\$133,950	Planning	II	July 3, 2004
		\$1,650,847	Construction	III	
37	Jeff Davis (Fort Davis)	\$157,500	Planning	II	November 8, 2003
		\$2,307,624	Construction	III	
25	Johnson (Cleburne)	\$4,000,000	Planning, Construction	IV	
56	Karnes (Karnes City)	\$100,000	Construction (Emergency)	IV	
12	Lamar (Paris)	\$464,500	Planning	II	
		\$3,535,500	Construction	III	
32	Lampasas (Lampasas)	\$2,383,752	Planning, Construction	I	March 2, 2004

Table 1

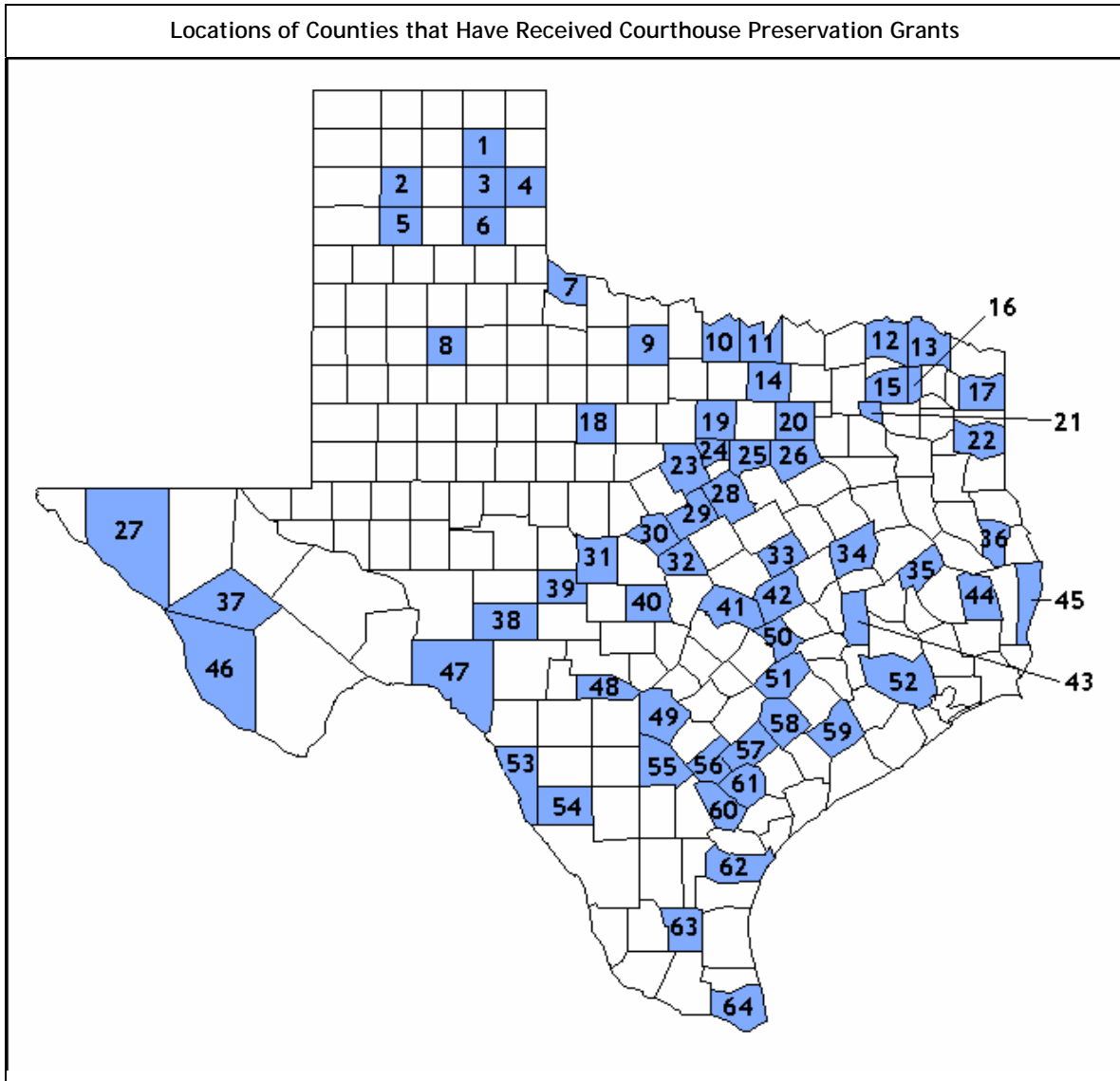
Counties that Have Received Courthouse Preservation Grants					
Map No.	County Courthouse (City)	Amount of Grant	Type of Grant	Round	Restored Courthouses (Date of Rededication)
58	Lavaca (Hallettsville)	\$37,500	Planning	II	
		\$938,570	Construction	III	
50	Lee (Giddings)	\$2,459,835	Planning, Construction	I	October 8, 2004
34	Leon (Centerville)	\$163,328	Planning	II	
		\$8,468	Emergency	III	
		\$1,495,033	Construction	IV	
40	Llano (Llano)	\$2,910,835	Planning, Construction	I	June 15, 2002
		\$438,430	Construction	IV	
53	Maverick (Eagle Pass)	\$290,000	Planning, Construction (Emergency)	I	
		\$255,647	Planning	II	
		\$2,338,057	Construction	III	
31	McCulloch (Brady)	\$354,146	Planning	IV	
39	Menard (Menard)	\$112,448	Planning	III	
		\$2,215,784	Construction	IV	
42	Milam (Cameron)	\$2,921,492	Planning, Construction	I	July 4, 2002
30	Mills (Goldthwaite)	\$253,545	Planning	IV	
10	Montague (Montague)	\$89,488	Emergency	III	
45	Newton (Newton)	\$415,533	Planning, Construction (Emergency)	II	
		\$3,000,000	Emergency	III	
62	Nueces (Corpus Christi)	\$333,401	Planning (Emergency)	II	
		\$1,900,000	Emergency	III	
22	Old Harrison (Marshall)	\$487,500	Planning	II	
19	Parker (Weatherford)	\$371,310	Planning	II	
		\$3,614,800	Construction	III	
2	Potter (Amarillo)	\$425,025	Planning	II	
46	Presidio (Marfa)	\$2,191,230	Planning, Construction	I	January 5, 2002
21	Rains (Emory)	\$229,385	Planning, Construction (Emergency)	I	
		\$60,375	Planning (Emergency)	II	
		\$203,615	Emergency	III	
		\$1,640,950	Construction	IV	
5	Randall (Canyon)	\$322,365	Planning (Emergency)	IV	
13	Red River (Clarksville)	\$3,847,057	Planning, Construction	I	October 26, 2002
1	Roberts (Miami)	\$123,339	Planning	IV	
36	San Augustine (San Augustine)	\$83,482	Planning	IV	

Table 1

Counties that Have Received Courthouse Preservation Grants					
Map No.	County Courthouse (City)	Amount of Grant	Type of Grant	Round	Restored Courthouses (Date of Rededication)
18	Shackelford (Albany)	\$1,765,440	Planning, Construction	I	June 30, 2001
38	Sutton (Sonora)	\$1,008,348	Planning, Construction	I	June 11, 2002
		\$2,188,100	Construction	IV	
35	Trinity (Groveton)	\$373,047	Planning	IV	
44	Tyler (Woodville)	\$147,454	Emergency	III	
47	Val Verde (Del Rio)	\$102,950	Planning	II	July 23, 2004
		\$1,743,990	Construction	III	
59	Wharton (Wharton)	\$250,000	Planning (Emergency)	I	
		\$143,400	Planning	II	
		\$2,034,250	Emergency	III	
		\$1,572,350	Construction	IV	
4	Wheeler (Wheeler)	\$243,169	Planning	II	October 16, 2004
		\$3,448,717	Construction	III	
41	Williamson (Georgetown)	\$243,492	Planning	II	
		\$3,755,000	Construction	IV	

Source: Texas Historical Commission Web site (www.thc.state.tx.us)

Figure 1



Copies of this report have been distributed to the following:

Legislative Audit Committee

The Honorable David Dewhurst, Lieutenant Governor, Joint Chair
The Honorable Tom Craddick, Speaker of the House, Joint Chair
The Honorable Steve Ogden, Senate Finance Committee
The Honorable Thomas “Tommy” Williams, Member, Texas Senate
The Honorable Jim Pitts, House Appropriations Committee
The Honorable Jim Keffer, House Ways and Means Committee

Office of the Governor

The Honorable Rick Perry, Governor

Historical Commission

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