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**State Auditor**

An Audit Report on

# **Performance Measures at Five State Agencies**

December 2006

Report No. 07-005



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## Overall Conclusion

Reliable results were reported for 75 percent (18 of 24) of the fiscal year 2006 performance measures audited. This reliability rate is higher than the cumulative average reliability rate of 61 percent for prior audits of performance measure results (see Figure 1 on page iii).

The reliability percentages by agency for the measures audited are:

- Alcoholic Beverage Commission - 40 percent reliable (5 of 10 key measures audited).
- Department of Assistive and Rehabilitative Services - 50 percent reliable (4 of 38 key measures audited).
- Department of Transportation - 75 percent reliable (4 of 32 key measures audited).
- Department of Criminal Justice - 100 percent reliable (5 of 24 key measures audited).
- General Land Office and Trusteed Programs within the General Land Office - 100 percent reliable (6 of 17 key measures audited).

The reliability percentages were calculated using the results from the measures that were audited. The reported results for 16 of the 18 reliable measures were certified with qualification because the agencies' controls over data collection and reporting could be improved to ensure continued reliability. A result is considered reliable if it is classified as certified or certified with qualification.

### Background

Agencies report results for their key measures to the Legislative Budget Board's budget and evaluation system, which is called the Automated Budget and Evaluation System of Texas, or ABEST.

## Key Points

The results for 16 measures were certified with qualification; 2 were certified without qualification.

While the results reported for 18 of the 24 measures were reliable, the continued reliability of 16 of those measures cannot be assured. Control weaknesses, such as

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

*For more information regarding this report, please contact Mike Apperley, Assistant State Auditor, or John Keel, State Auditor, at (512) 936-9500.*

a lack of supervisory review of results and undocumented policies and procedures for collecting and calculating measure data, create a risk that future results will not be reliable.

**The results for one measure were inaccurate.**

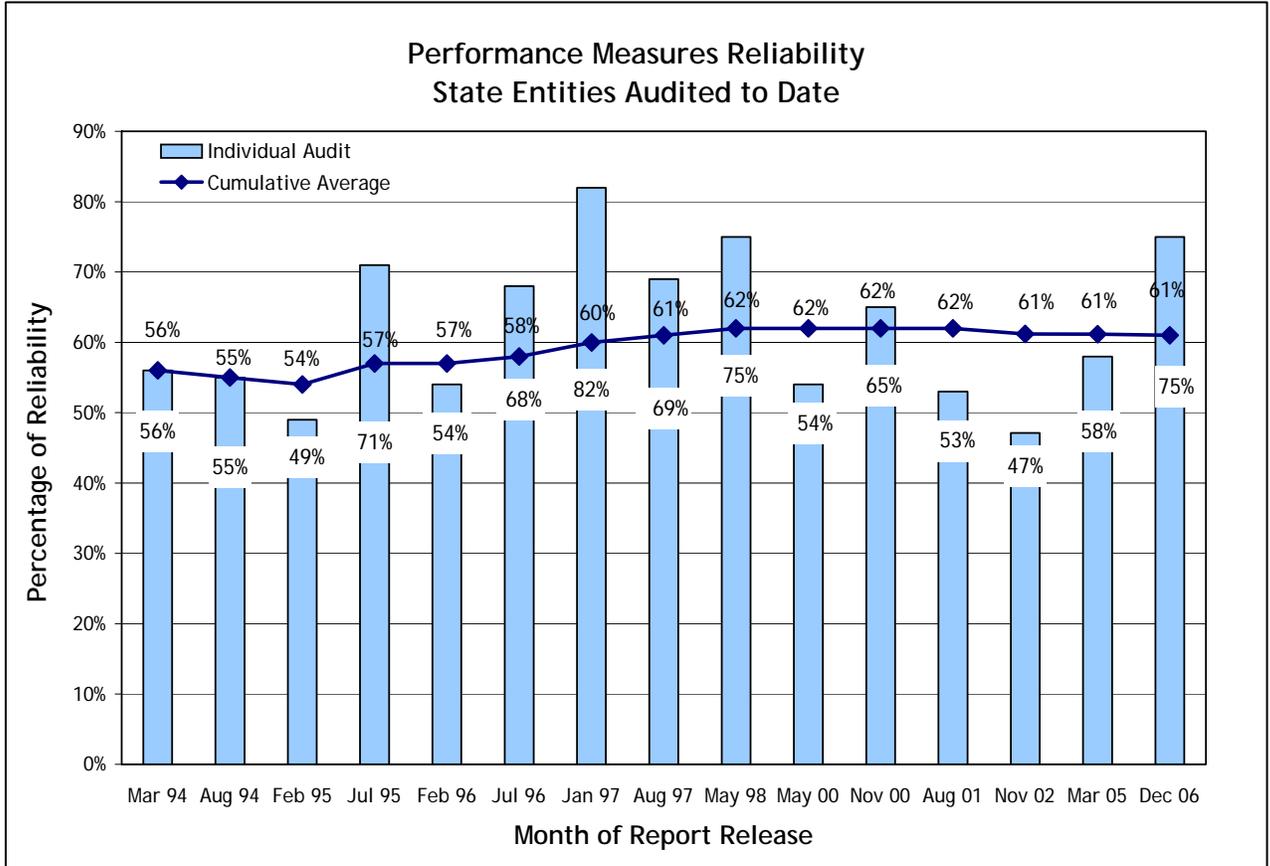
One measure was inaccurate because during the testing of controls, three or more errors were found in the selected sample. The control weaknesses include a lack of adequate supporting documentation. As a result, continued accuracy cannot be ensured.

**Factors prevented the certification of the results for five measures.**

Five measures could not be certified because the agencies did not retain sufficient supporting documentation to demonstrate that the results measured actually occurred. As a result, there was no data for the auditors to use to re-create the reported results.

Audit Results for Fiscal Year 2006 (1st three quarters)						
Agency	Reliable		Unreliable		Total Measures Audited	Reliability Percentage
	Certified	Certified With Qualification	Inaccurate	Factors Prevented Certification		
Alcoholic Beverage Commission	1	1	0	3	5	40%
Department of Assistive and Rehabilitative Services	0	2	1	1	4	50%
Department of Transportation	1	2	0	1	4	75%
Department of Criminal Justice	0	5	0	0	5	100%
General Land Office and Trusteed Programs within the General Land Office	0	6	0	0	6	100%
<b>Total</b>	<b>2</b>	<b>16</b>	<b>1</b>	<b>5</b>	<b>24</b>	
<b>Percentage</b>	<b>8%</b>	<b>67%</b>	<b>4%</b>	<b>21%</b>		<b>75%</b>
<p>A measure is <b>Certified</b> if reported performance is accurate within plus or minus 5 percent and if it appears that controls to ensure accuracy are in place for collecting and reporting performance data.</p> <p>A measure is <b>Certified With Qualification</b> when reported performance appears accurate but the controls over data collection and reporting are not adequate to ensure continued accuracy. A measure is also certified with qualification when controls are strong but source documentation is unavailable for testing. A measure is also certified with qualification if agency calculation of performance deviated from the measure definition but the deviation caused less than a 5 percent difference between the number reported to ABEST and the correct performance measure result.</p> <p>A measure is <b>Inaccurate</b> when the actual performance is not within 5 percent of reported performance, or when there is more than a 5 percent error in the sample of documentation tested. A measure is also inaccurate if the agency's calculation deviated from the measure definition and caused more than a 5 percent difference between the number reported to ABEST and the correct performance measure result.</p> <p>A <b>Factors Prevented Certification</b> designation is used if documentation is unavailable and controls are not adequate to ensure accuracy. This designation also will be used when there is a deviation from the measure definition and the auditor cannot determine the correct performance measure result.</p>						

Figure 1



### *Summary of Management's Response*

The agencies generally agree with our findings and recommendations. All of the agencies' responses indicate they are addressing the issues identified.

### *Summary of Information Technology Review*

Based on our testing, general and application controls appear adequate over the Department of Assistive and Rehabilitative Services' information technology systems used to calculate, store, and report performance measures data. The Department of Transportation should improve its logical access and process controls for selected information technology systems. The Alcoholic Beverage Commission should improve network system access, password controls, and test its disaster recovery plan annually. The General Land Office should improve its logical access controls and documentation of its business continuity plan. The

Department of Criminal Justice should improve its logical access controls and program change controls.

### ***Summary of Objectives, Scope, and Methodology***

The audit objectives were to determine whether selected state agencies (1) are accurately reporting their performance measures to the Automated Budget and Evaluation System of Texas and (2) have adequate control systems in place over the collection, calculation, and reporting of their performance measures.

The scope consisted of testing selected performance measure results reported by five state agencies for the first three quarters of fiscal year 2006 to determine whether they were accurate. We also reviewed controls over the submission of data used in reporting performance measures. We traced performance information to the original source whenever possible.

Our methodology consisted of selecting agencies and measures to audit, auditing results for accuracy and adherence to the measure definitions, evaluating controls over the performance measure certification process and related information systems, and testing samples of source documentation.

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# Detailed Results

Chapter 1

## Alcoholic Beverage Commission

Auditors tested the accuracy of the Alcoholic Beverage Commission's (Commission) key output and efficiency performance measures for the first three quarters of fiscal year 2006. Table 1 summarizes the certification results from audit testing.

Table 1

Alcoholic Beverage Commission (Agency No. 458)			
Related Objective or Strategy, Classification, and Description of Measure	Fiscal Year	Results Reported in ABEST	Certification Results
A.1.1, Efficiency, Average Cost Per Inspection	2006 (Quarters 1-3)	\$248.74	Factors Prevent Certification
B.1.1, Efficiency, Average Cost Per License/Permit Processed	2006 (Quarters 1-3)	\$30.47	Certified
C.1.1, Output, Number of Inspections, Analyses, and Compliance Activities	2006 (Quarters 1-3)	88,271	Factors Prevent Certification
C.1.1, Efficiency, Average Cost Per Inspection, Analysis, and Compliance Activity	2006 (Quarters 1-3)	\$41.12	Factors Prevent Certification
C.2.1, Output, Number of Alcoholic Beverage Containers and Cigarette Packages Stamped	2006 (Quarters 1-3)	3,447,094	Certified with Qualifications
<p>A measure is <b>Certified</b> if reported performance is accurate within plus or minus 5 percent and if it appears that controls to ensure accuracy are in place for collecting and reporting performance data.</p> <p>A measure is <b>Certified With Qualification</b> when reported performance appears accurate but the controls over data collection and reporting are not adequate to ensure continued accuracy. A measure is also certified with qualification when controls are strong but source documentation is unavailable for testing. A measure is also certified with qualification if agency calculation of performance deviated from the measure definition but the deviation caused less than a 5 percent difference between the number reported to ABEST and the correct performance measure result.</p> <p>A measure is <b>Inaccurate</b> when the actual performance is not within 5 percent of reported performance, or when there is more than a 5 percent error in the sample of documentation tested. A measure is also inaccurate if the agency's calculation deviated from the measure definition and caused more than a 5 percent difference between the number reported to ABEST and the correct performance measure result.</p> <p>A <b>Factors Prevented Certification</b> designation is used if documentation is unavailable and controls are not adequate to ensure accuracy. This designation also will be used when there is a deviation from the measure definition and the auditor cannot determine the correct performance measure result.</p>			

## Average Cost Per Inspection

Factors prevented the certification of this measure because the Commission did not maintain adequate documentation to support the results reported in the

### Results: Factors Prevent Certification

Documentation is unavailable and controls are not adequate to ensure accuracy or there is a deviation from the measure definition and the auditor cannot determine the correct performance measure result.

Automated Budget and Evaluation System of Texas (ABEST). The Workflow Manager database used to track the inspections does not assign a unique identifier to each inspection, and hard copies are not maintained at the Commission. As a result, 23,846 (33 percent) of total inspections could not be verified. In addition, some inspections were entered multiple times. Testing found that 2,240 (3 percent) of total inspections were counted twice.

Additionally, the Commission does not have adequate controls in place over the measure calculation. Specifically:

- Written procedures do not specify how the performance measure should be calculated or how the inspections entered into the database are to be reviewed.
- Inspections that are entered into the database are not consistently reviewed.

## Recommendations

The Commission should:

- Ensure that sufficient information regarding inspections is captured in the Workflow Manager database and that inspections are counted only once to support performance measure results.
- Develop and implement written policies and procedures for the calculation and review of the performance measure.
- Implement a supervisory review process to ensure that data entry of performance measure results is accurate.

## Management's Responses

*The agency agrees with the above findings. TABC is currently in the final stages of developing and implementing a new system to capture and report various activities of the agency. The above recommendations will be included in the new system and should be finalized by July 2007. The Business Manager of the Enforcement Division and Director of the Information Resource Division will be responsible for the implementation.*

## Number of Inspections, Analyses, and Compliance Activities

### Average Cost Per Inspection, Analysis, and Compliance Activity

#### Results: Factors Prevent Certification

Documentation is unavailable and controls are not adequate to ensure accuracy or there is a deviation from the measure definition and the auditor cannot determine the correct performance measure result.

Factors prevented the certification of these measures because the Commission did not maintain adequate documentation to support the number of compliance activities. In addition, procedures do not specifically require the Commission to maintain certain hard-copy documents for compliance activities, such as “notices of delinquency” that are sent by licensees. As a result, a review found that the Commission could not support 3,493 (approximately 38 percent) of the compliance activities reported for October 2005.

Additionally, the Commission does not have adequate controls in place to ensure the measure is calculated correctly. Specifically:

- The written procedures are not clear as to what the sources are for each compliance activity, or which specific compliance activities are included in the amounts reported in ABEST.
- The calculation for the number of inspections, analyses, and compliance activities is not reviewed against supporting documentation before it is entered into ABEST.

### Recommendations

The Commission should:

- Maintain supporting documentation relating to the performance measure results.
- Develop written procedures that contain enough detail to ensure that all elements of the measure are recorded and calculated correctly. These procedures should also require that all records for the measure be maintained.
- Implement and document a quarterly review process of the performance measure results against supporting documentation.

### Management’s Responses

*The agency agrees with the above findings and will immediately ensure procedures, including those in reference to documentation, are followed as outlined in the Credit Law Procedures Manual. Written procedures will be revised to include adequate detail of the performance measure calculation and documentation, as well as an appropriate review process, by the Assistant Director of Compliance by March 2007.*

## Number of Alcoholic Beverage Containers and Cigarette Packages Stamped

### Results: Certified With Qualification

Reported performance appears accurate but the controls over data collection and reporting are not adequate to ensure continued accuracy.

The Commission's reported results for this measure were accurate, but a lack of supervisory review prevents the assurance of continued accuracy. The calculation for the number of alcoholic beverage containers and cigarette packages stamped is not reviewed against supporting documentation before it is entered into ABEST.

### Recommendation

The Commission should implement and document a quarterly review process of the performance measure results against supporting documentation.

### Management's Responses

*The agency agrees with the above findings and will implement and document procedures for a quarterly review process. The Ports of Entry manager will implement the recommendations by February 2007.*

### Specific Information Technology Controls Should Be Improved

The Commission has weak general and application controls over its information technology systems (Ports of Entry and Workflow Manager) used to calculate, store, and report performance measures data. Testing of the data used during this audit provided assurance that the data in LicenseEase and the Ports of Entry system are sufficiently valid and reliable to support the conclusions reached in the audit. However, the data from Workflow Manager is not sufficiently reliable and valid as mentioned previously (see the "Average Cost Per Inspection" measure).

General controls are weak regarding system access and business continuity. There were 13 former employees and 1 former contractor who still had network user IDs, and there was one duplicate user ID. The disaster recovery plan is not tested annually as required by Title 1, Texas Administrative Code, Section 202.24.

In addition, logical access control weaknesses were identified and discussed with management.

### Recommendations

The Commission should:

- Improve network system access and password controls.

- Test the disaster recovery plan on an annual basis.

#### Management's Responses

*The agency agrees with the above findings and has performed a tabletop disaster recovery exercise on November 14, 2006. Improvement to network access and password control will be concluded by January 2007 by the Director of Information Resources and the Director of Human Resources. Removal of all obsolete and duplicate accounts has been completed.*

## Department of Assistive and Rehabilitative Services

Auditors tested the accuracy of the Department of Assistive and Rehabilitative Services' (Department) key output and efficiency performance measures for the first three quarters of fiscal year 2006. Table 2 summarizes the certification results from audit testing.

Table 2

Department of Assistive and Rehabilitative Services (Agency No. 538)			
Related Objective or Strategy, Classification, and Description of Measure	Fiscal Year	Results Reported in ABEST	Certification Results
B.2.1, Output, Number of Contact Hours of Communication Access Services Provided	2006 (Quarters 1-3)	18,924.05	Factors Prevent Certification
B.3.1, Output, Number of Consumers Who Achieved Employment Outcomes	2006 (Quarters 1-3)	9,845	Inaccurate
B.3.1, Efficiency, Cost Per Consumer Served (Vocational Rehabilitation Services)	2006 (Quarters 1-3)	\$1,641	Certified with Qualification
B.3.4, Efficiency, Cost Per CRS Consumer (Comprehensive Rehabilitation Services)	2006 (Quarters 1-3)	\$30,318	Certified with Qualification
<p>A measure is <b>Certified</b> if reported performance is accurate within plus or minus 5 percent and it appears that controls to ensure accuracy are in place for collecting and reporting performance data.</p> <p>A measure is <b>Certified With Qualification</b> when reported performance appears accurate but the controls over data collection and reporting are not adequate to ensure continued accuracy. A measure is also certified with qualification when controls are strong but source documentation is unavailable for testing. A measure is also certified with qualification if agency calculation of performance deviated from the measure definition but the deviation caused less than a 5 percent difference between the number reported to ABEST and the correct performance measure result.</p> <p>A measure is <b>Inaccurate</b> when the actual performance is not within 5 percent of reported performance, or when there is more than a 5 percent error in the sample of documentation tested. A measure is also inaccurate if the agency's calculation deviated from the measure definition and caused more than a 5 percent difference between the number reported to ABEST and the correct performance measure result.</p> <p>A <b>Factors Prevented Certification</b> designation is used if documentation is unavailable and controls are not adequate to ensure accuracy. This designation also will be used when there is a deviation from the measure definition and the auditor cannot determine the correct performance measure result.</p>			

### Key Measures

#### Number of Contact Hours of Communication Access Services Provided

Factors prevented certification of this measure because the Department did not maintain adequate documentation to support the results reported in ABEST. Contact hours are provided by Department staff and contractors for the number of hours of services provided to persons who are deaf or hard-of-hearing. Contractors submit the number of hours they provide through paper reports or via an online application. The Department allows continual updates

from contractors and does not maintain a static file at the end of each reporting period to support the number reported in ABEST. For example, during the third quarter a contractor could update the number of contact hours it provided in the first quarter. Once this is done, the number of hours originally submitted by the contractor is not saved.

**Results: Factors Prevent Certification**

Documentation is unavailable and controls are not adequate to ensure accuracy or there is a deviation from the measure definition and the auditor cannot determine the correct performance measure result.

Additionally, the Department does not have documented policies and procedures for the calculation of this measure, nor is the review process for the calculation of the measure documented.

### Recommendations

The Department should:

- Maintain a static file of the performance measure results at the end of each reporting period, including the number of hours reported by each contractor.
- Develop and implement written policies and procedures for the calculation of the measure.
- Implement a formal documented review process for the calculation of the measure.

### Management's Responses

*As approved by the LBB, this measure will be deleted after August 31, 2007, and will not be used for the Fiscal 2008-09 biennium.*

*For Fiscal 2007, DARS will create a static data file of the performance measure results at the end of each quarterly reporting period, including the number of hours reported by each contractor. That will provide a sufficient audit trail of documentation. As this measure will be discontinued after August 31, 2007, it will not be cost effective to develop and implement written policies and procedures or a formal and extensive documented review process.*

### Number of Consumers Who Achieved Employment Outcomes

**Results: Inaccurate**

Actual performance is not within plus-or-minus 5 percent of reported performance or there are more than two errors in the sample tested.

This measure is inaccurate because testing of controls found that for 11 percent of the items tested “consumers who achieved employment outcomes” did not have adequate documentation supporting that these consumers were employed for 90 days, as required by the measure definition. The Department is not following the documentation requirements in its *Rehabilitation Services Manual*. For example, the manual requires documented

support to validate a consumer's employment before a case is closed and subsequently included in the measure count. This documentation may include financial statements for self-employed consumers, pay stubs, or employer verification. Documentation to support the consumer's employment was not always collected and/or maintained.

In addition, the Department does not have updated written policies and procedures for the calculation of this measure.

### Recommendation

The Department should:

- Ensure all required documentation is collected and maintained to support the consumer's employment for inclusion in this measure count.
- Update written policies and procedures for the calculation of this measure.

### Management's Responses

*The Rehabilitation Services System (RSS) will not allow a Vocational Rehabilitation Counselor to close a consumer successfully prior to achieving 90 days of employment. The SAO confirmed that for each consumer in the sample tested, the system would not allow closure until 90 days had lapsed. In the cases where exceptions were taken, the consumers were in fact working, but the documentation of employment verification was not sufficient to meet required RSM policy.*

*The lack of "updated policies and procedures" refers to documentation that employs the initials of the legacy agency's name—"TRC"—rather than our current initials—"DRS"—and references data table locations from an earlier UNIX version rather than the current platform. Since HB 2292 (March 2004 for DARS) transferred all obligations, forms, powers and a number of other items from the legacy agencies to DARS, making these many technical and wording changes were not completely done. However, the data table and data element names, as well as the actual methodology for calculating the measure have not undergone material change since consolidation and the renaming of TRC to DRS. Documentation of the methodology and calculation for this measure is sufficient to provide accurate and consistent reporting.*

*To enhance the documentation systems, the DARS will:*

*1.) Clarify policy within the Rehabilitation Services Manual on documenting verification of employment and include specific examples of documentation needed for closing a case successful in self employment. (By March 2007)*

2.) Update the referenced calculation and methodology documentation materials to reflect DRS and current data table locations. (By March 2007)

### Cost Per Consumer Served (Vocational Rehabilitation Services)

### Cost Per CRS Consumer (Comprehensive Rehabilitation Services)

**Results: Certified With Qualification**

Reported performance appears accurate but the controls over data collection and reporting are not adequate to ensure continued accuracy.

The Department's reported results for these measures were accurate. These measures are calculated by dividing the cost per program by the number of consumers served per program. These measures were certified with qualification because the Department's written policies and procedures for the calculation of the costs did not contain detailed procedures to ensure continued accuracy. There were documented procedures for determining the number of consumers served for both measures; however, these procedures had not been updated to reflect the current process after the Department was consolidated in fiscal year 2004.

### Recommendation

The Department should develop detailed procedures for the data entry, calculation, and review of the measures.

### Management's Responses

*DARS Management agrees with this recommendation and will comply as a matter of further improving our general business practices. We are considering using standard templates on our intranet in order to centralize the detailed procedures for all DARS performance measures.*

### Information Technology Controls Appear to be Adequate

General and application controls over the Rehabilitation Service System appear to be adequate to ensure the data supporting the Department's performance measures is accurate and reliable. The Rehabilitation Service System supports the Department's Rehabilitation Services Division's case management processes.

Additionally, the Department's physical security controls and disaster recovery plan are strong, ensuring business continuity of the automated systems.

### Management's Responses

*DARS Information Resources (IR) appreciates the State Auditor's Office's positive comments about DARS' information technology controls, including our disaster recovery plan and physical security controls. We have taken and*

*continue taking steps to routinely monitor, review, and strengthen these important IT controls.*

*It should be noted that DARS IR is closely involved with the DIR Data Center Services Outsourcing/Consolidation activities, and we are focused on making sure IT controls are appropriately addressed by the selected Service Provider.*

## Department of Transportation

Auditors tested the accuracy of the Department of Transportation's (Department) key output performance measures for the first three quarters of fiscal year 2006. Table 3 summarizes the certification results from audit testing.

Table 3

Department of Transportation (Agency No. 601)			
Related Objective or Strategy, Classification, and Description of Measure	Fiscal Year	Results Reported in ABEST	Certification Results
A.1.1, Output, Dollar Volume of Construction Contracts Awarded in Fiscal Year (Millions)	2006 (Quarters 1 - 3)	\$3,238.10	Certified with Qualifications
C.1.1, Output, Number of Lane Miles Contracted for Resurfacing	2006 (Quarters 1 - 3)	15,100	Factors Prevent Certification
C.1.2, Output, Number of Highway Lane Miles Resurfaced by State Forces	2006 (Quarters 1 - 3)	4,213	Certified With Qualifications
D.1.3, Output, Number of Vehicles Registered	2006 (Quarters 1 - 3)	14,794,649	Certified
<p>A measure is <b>Certified</b> if reported performance is accurate within plus or minus 5 percent and if it appears that controls to ensure accuracy are in place for collecting and reporting performance data.</p> <p>A measure is <b>Certified With Qualification</b> when reported performance appears accurate but the controls over data collection and reporting are not adequate to ensure continued accuracy. A measure is also certified with qualification when controls are strong but source documentation is unavailable for testing. A measure is also certified with qualification if agency calculation of performance deviated from the measure definition but the deviation caused less than a 5 percent difference between the number reported to ABEST and the correct performance measure result.</p> <p>A measure is <b>Inaccurate</b> when the actual performance is not within 5 percent of reported performance, or when there is more than a 5 percent error in the sample of documentation tested. A measure is also inaccurate if the agency's calculation deviated from the measure definition and caused more than a 5 percent difference between the number reported to ABEST and the correct performance measure result.</p> <p>A <b>Factors Prevented Certification</b> designation is used if documentation is unavailable and controls are not adequate to ensure accuracy. This designation also will be used when there is a deviation from the measure definition and the auditor cannot determine the correct performance measure result.</p>			

## Number of Lane Miles Contracted for Resurfacing

### Results: Factors Prevent Certification

Documentation is unavailable and controls are not adequate to ensure accuracy or there is a deviation from the measure definition and the auditors could not determine the correct performance measure result.

Factors prevented the certification of this measure because the Department did not follow the measure definition. The definition refers to resurfacings completed throughout the state by contract; however, the Department reports the lane miles that it has contracted for, rather than actual lane miles completed. Currently, the Department appears unable to generate a total for actual lane miles completed.

### Recommendation

The Department should:

- Develop a means of calculating actual lane miles completed by contract; or,
- Work with the Legislative Budget Board and the Governor's Office of Budget, Planning, and Policy to modify the current performance measures definition.

### Management's Responses

*TxDOT concurs that the measure could be more clearly stated and will work with the Legislative Budget Board and Governor's Office to develop a more concise definition.*

### Dollar Volume of Construction Contracts Awarded in Fiscal Year (Millions)

This measure was certified with qualifications because the reported results were accurate; however, the measure results were not compiled according to the measure definition. The query used to generate the results omitted contracts that were awarded by the Texas Transportation Commission (Commission) but were later canceled. According to the measure definition, all projects awarded by the Commission should be included. As a result, the Department underreported this performance measure by less than 1 percent.

### Results: Certified With Qualification

Reported performance appears accurate but the controls over data collection and reporting are not adequate to ensure continued accuracy. A measure is also certified with qualification if agency calculation of performance deviated from the measure definition but the deviation caused less than a 5 percent difference between the number reported to ABEST and the correct performance measure result.

In addition, the following control weaknesses were noted regarding the calculation of the measure:

- There was no documentation of supervisory review before the performance measure results were submitted to the Department's ABEST coordinator.

- The Department did not have documented procedures for uploading data from one information system to another system. That data was used for reporting this performance measure.
- An inactive user account had not been removed from the system access list for the information system that was used to calculate the measure.

### Recommendations

The Department should:

- Review and test methods used to generate performance measure data for compliance with performance measure definitions.
- Implement and document a review process of the performance measure calculations prior to submission to the ABEST coordinator.
- Document the process of transferring data between information systems.
- Implement a procedure to revoke user access when an employee changes job functions, and perform a periodic review of the user access list.

### Management's Responses

*TxDOT concurs with the recommendations and will review and test the methods used to generate performance measure data; develop procedures to ensure documentation of supervisory review prior to submitting performance measure results to the Department's ABEST coordinator; develop documented procedures for uploading data from one information system to another system; and ensure inactive users are removed from system access lists. The required programming changes and documentation development are currently underway and are scheduled to be in place by the end of December 2006.*

### Number of Highway Lane Miles Resurfaced by State Forces

This measure was certified with qualifications because the Department did not maintain detailed source documentation to support the numbers reported to

**Results: Certified With Qualification**

Reported performance appears accurate but the controls over data collection and reporting are not adequate to ensure continued accuracy.

ABEST. The "number of lane miles resurfaced" is captured in the Maintenance Management Information System. However, the Department's district offices are able to update and overwrite the "number of lane miles resurfaced," and documentation is not maintained for these changes. This contributed to the Department's inability to support the updated results for 3 percent of the "number of lane miles" for the first three quarters of fiscal year 2006.

## Recommendation

The Department should maintain adequate source documentation to support the numbers reported in ABEST.

## Management's Responses

*TxDOT concurs with the recommendation. The Department will maintain an archived version of the Maintenance Management Information System (MMIS) report detailing lane miles resurfaced by state forces for each quarter. This process will provide documentation for the data reported at a specific time for a designated quarter.*

## Specific Information Technology Controls Should Be Improved

Improvements are needed for logical access and process controls for selected systems that are used to calculate, store, and report performance measures data. The Maintenance Management Information System had a weakness that allowed users to make changes to the system without any audit trails (as mentioned previously in the "Number of Highway Lane Miles Resurfaced by State Forces" measure). The Decision Support System/Bid Analysis Management System had an active user ID that should have been revoked and a query that did not properly calculate the measure total (as mentioned previously in the "Dollar Volume of Construction Contracts Awarded" measure). Additionally, the Design and Construction Information System does not have effective measures to remove system access of terminated employees. Five former employees still had accounts in the system.

No control weaknesses were found in the Registration and Title System.

## Recommendations

The Department should:

- Improve process and access controls.
- Develop an audit trail to track changes made in the Maintenance Management Information System or maintain a report that shows the data used to calculate the measures.
- Document the process of transferring data from the Design and Construction Information System to the Decision Support System/Bid Analysis Management System.

## Management's Responses

*TxDOT is currently developing new procedures designed to improve process and access controls by removing inactive users from system access lists.*

*In addition, the Department has developed an audit trail to track changes made in the Maintenance Management Information System (MMIS) and is developing documentation identifying the procedure regarding the Design and Construction Information System (DCIS) and Decision Support System/Bid Analysis Management System transfer process. Completion of this document is anticipated by the end of December 2006.*

## Department of Criminal Justice

Auditors tested the accuracy of the Department of Criminal Justice's (Department) key output and efficiency performance measures for the first three quarters of fiscal year 2006. Controls were reviewed for one non-key outcome measure for fiscal year 2005.<sup>1</sup> Table 4 summarizes the certification results from audit testing.

Table 4

Department of Criminal Justice (Agency No. 696)			
Related Objective or Strategy, Classification, and Description of Measure	Fiscal Year	Results Reported in ABEST	Certification Results
E.1.1, Output, Number of Parole Cases Considered	2006 (Quarters 1 - 3)	65,505	Certified with Qualification
E.1.2, Output, Number of Parole Cases Processed	2006 (Quarters 1 - 3)	31,984	Certified with Qualification
E.2.1, Efficiency, Average Monthly Caseload	2006 (Quarters 1 - 3)	61.37	Certified with Qualification
E.2.1, Output, Average Number of Offenders Under Active Parole Supervision	2006 (Quarters 1 - 3)	76,620.67	Certified with Qualification
E.2.2, Output, Average Number of Pre-parole Transferees in Pre-parole Transfer Facilities	2006 (Quarters 1 - 3)	2,256	Certified with Qualification
C, Outcome, Three-year Recidivism Rate	2005	28.3% <sup>a</sup>	Not Applicable <sup>b</sup>
<p>A measure is <b>Certified</b> if reported performance is accurate within plus or minus 5 percent and it appears that controls to ensure accuracy are in place for collecting and reporting performance data.</p> <p>A measure is <b>Certified With Qualification</b> when reported performance appears accurate but the controls over data collection and reporting are not adequate to ensure continued accuracy. A measure is also certified with qualification when controls are strong but source documentation is unavailable for testing. A measure is also certified with qualification if agency calculation of performance deviated from the measure definition but the deviation caused less than a 5 percent difference between the number reported to ABEST and the correct performance measure result.</p> <p>A measure is <b>Inaccurate</b> when the actual performance is not within 5 percent of reported performance, or when there is more than a 5 percent error in the sample of documentation tested. A measure is also inaccurate if the agency's calculation deviated from the measure definition and caused more than a 5 percent difference between the number reported to ABEST and the correct performance measure result.</p> <p>A <b>Factors Prevented Certification</b> designation is used if documentation is unavailable and controls are not adequate to ensure accuracy. This designation also will be used when there is a deviation from the measure definition and the auditor cannot determine the correct performance measure result.</p>			
<p><sup>a</sup> The amount reported in fiscal year 2005 is based on fiscal year 2001 release data. This information was not reported in ABEST. This information was reported by the Legislative Budget Board in its annual <i>Statewide Criminal Justice Recidivism and Revocation Rates</i> report.</p> <p><sup>b</sup> This measure is calculated by the Legislative Budget Board's Criminal Justice Data Analysis Team based on offender data received from the Department of Criminal Justice. The State Auditor's Office (SAO) reviewed the controls used by the Department of Criminal Justice to compile the data provided to the Legislative Budget Board. The SAO did not audit the Legislative Budget Board's calculation of the recidivism rate.</p>			

<sup>1</sup> Outcome measures are reported annually; output and efficiency measures are reported quarterly.

The Department should improve its reviews of performance measures, as well as its policies and procedures for reporting performance measures.

For all performance measures tested, the Department does not have adequate controls to ensure the accuracy of its reported performance measures.

Specifically:

- Detailed, step-by-step procedures are not documented for the data collection, entry, calculation, or review of performance measure results that are reported in ABEST.
- There is not a documented review process of the source documents used to calculate the performance measure results.

### Recommendations

The Department should:

- Develop detailed written policies and procedures for data entry, calculation, and reporting of performance measures.
- Implement a documented review process of source documents to ensure the data entry and calculations of performance measure results are accurate.

Key Measures

### Number of Parole Cases Considered

The Department's reported results for this measure were accurate. However, control weaknesses were identified related to the measure definition. The

Department has not formally documented when parole cases are "considered" for inclusion in the measure calculation. According to the Department, parole cases are considered when at least two members of the Board of Pardons and Paroles agree that the offender is recommended or denied parole, which is the "consensus" date. However, because of limitations in the Department's computer system, the date used for the measure calculation is the date that the decision is entered into the mainframe rather than the "consensus" date.

**Results: Certified With Qualification**

Reported performance appears accurate but the controls over data collection and reporting are not adequate to ensure continued accuracy.

In addition, auditors found that the decision date for each of the board member's votes was not always documented in the case files.

## Recommendations

The Department should:

- Document in its policies and procedures how the measure will be calculated, including the date that will be used.
- Document each board member's decision and the decision date in the case files.
- Implement the recommendations for improving reviews of performance measures and the procedures for reporting them listed on page 17.

### Results: Certified With Qualification

Reported performance appears accurate but the controls over data collection and reporting are not adequate to ensure continued accuracy.

## Number of Parole Cases Processed

### Average Number of Pre-parole Transferees in Pre-parole Transfer Facilities

### Average Number of Offenders under Active Parole Supervision

The Department's reported results for these measures were accurate; however, the measures were certified with qualification because of the controls weaknesses identified on page 17.

## Recommendation

The Department should implement the recommendations for improving reviews of performance measures and procedures for reporting them listed on page 17.

## Average Monthly Caseload

### Results: Certified With Qualification

Reported performance appears accurate but the controls over data collection and reporting are not adequate to ensure continued accuracy.

The Department's reported result for this measure was accurate. However, this measure was certified with qualification because of the control weaknesses identified on page 17. In addition, only certain parole officers and case managers are included in the calculation of this measure. The Department does not have detailed policies and procedures documenting which parole officers should be included in the calculation of the measure. This could lead to inconsistencies in the collection of the data needed to calculate this measure.

## Recommendations

The Department should:

- Specify in its written policies and procedures which parole officers and case managers are considered for the calculation of this measure.

- Implement the recommendations for improving reviews of performance measures and the procedures for reporting them listed on page 17.

### Three-year Recidivism Rate

This measure is calculated by the Legislative Budget Board's (LBB) Criminal Justice Data Analysis Team based on offender data received from the Department. As a result, the measure was not certified for the purposes of this audit. Auditors reviewed the program codes used by the Department to pull the offender data that is sent to the LBB for the measure calculation and determined that this process is working as intended. However, the controls over the collection of the offender data are weak due to the lack of written policies and procedures that detail the data collection process.

### Recommendation

The Department should develop written policies and procedures that detail the methodology used to gather the data needed for the calculation of this measure.

### Management's Responses

*In response to the recommendations related to performance measures, TDCJ will develop detailed, step-by-step procedures for the data collection, entry, calculation, and review of performance measures and source documents utilized by operations staff. These formalized procedures will also document the review process by agency administration of performance measure results reported in the ABEST system. Specifically, these procedures will address the following –*

*Number of Parole Cases Considered: Detailed procedures to be developed will include the definition of "consideration date." Additionally, TDCJ will coordinate with the Board of Pardons and Paroles (BPP) in regards to ensuring consideration dates are documented in the case file. It is the BPP that enters the consideration date in the file.*

*Average Monthly Caseload: Detailed procedures to be developed will include the definition of "parole officers."*

### Specific Information Technology Controls Should Be Improved

Improvements are needed for logical access controls and program change controls for the Department's mainframe system; its Offender Information Management System (OIMS); and Clear Trust, which is a Web-based application used by parole officers. Auditors did not find any evidence that the data in these systems was incorrect; however, weaknesses were found in security and access controls that could allow problems with data integrity.

Specifically:

- Auditors identified 5 percent of Clear Trust users who still had active user IDs but who were no longer employed by the Department; however these users' mainframe and network access were revoked at the time of separation.
- Three system programmers have the capability to edit application code. Those same three system programmers are able to move that edited code into the production environment. This is a control weakness in terms of segregation of duties. The individual who edits the code in a development environment needs to be separate from the individual who moves those changes into the production environment. This minimizes the risk that a system programmer can both edit and move code that could accidentally or intentionally affect data integrity.
- The Department has temporarily delayed implementation of adequate change management controls during the OIMS software and hardware transition.
- A large group of users has security access to change production data. A minimal number of people should be able to change production data. This would help reduce the opportunity for accidental or intentional modification of data. Furthermore, programming staff should not have change access to production data. In addition, security access allows a programmer to change production program code that could alter production data. Without adequate oversight controls or auditing tools, changes could be made without detection. Programmers also have the ability to make changes to the data directly through the database itself.
- Logical access control weaknesses were identified and discussed with Department management.

The Department has adequate business processes that are followed by the user community to facilitate data origination, authorization, input, verification, and correction. Data origination, authorization, input, and verification are the responsibility of the user community using applications that are maintained by the Information Technology Division.

Strong controls exist over the physical security and business continuity of information technology resources.

## Recommendations

The Department should:

- Establish password requirements that are based on industry best practices.

- Develop controls to protect automated applications and data from accidental or intentional modification. Specifically:
  - ♦ Revoke system programmers' security access to make changes to application code.
  - ♦ Develop and implement adequate change management controls for the OIMS software and hardware transition.
  - ♦ Reduce the number of users who have change access to production data to mitigate the opportunity for accidental or intentional modification of data.

### Management's Responses

*Management agrees to implement SAO recommendations regarding password requirements and practices by March 31, 2007.*

*TDCJ will implement standardized procedures restricting the Systems Programmers access to the application code at the conclusion of the development process of the Offender Information Management System but not later than the transition to DIR's data center consolidation initiative scheduled for March 31, 2007.*

*TDCJ will implement enhanced changed management procedures at the conclusion of the development process but not later than the transition to DIR's data center consolidation initiative.*

*Management agrees that the number of programmers with change access should be reduced and strictly controlled. The more formal procedures will be implemented and strictly enforced at the conclusion of the development process but not later than the transition to DIR's data center consolidation initiative.*

## General Land Office and Trusteed Programs within the General Land Office

Auditors tested the accuracy of the General Land Office's (Office) and Trusteed Programs within the Office's key output and efficiency performance measures for the first three quarters of fiscal year 2006. Table 5 summarizes the certification results from audit testing.

Table 5

General Land Office and Trusteed Programs within the General Land Office (Agency No. 305 and 317)			
Related Objective or Strategy, Classification, and Description of Measure	Fiscal Year	Results Reported in ABEST	Certification Results
B.1.1, Output, Annual Value of Permanent School Fund Real Estate Transactions	2006 (Quarters 1-3)	\$106,927,727	Certified With Qualification
C.1.1, Output, Dollar Volume of Program Loans Serviced by Veterans' Land Board	2006 (Quarters 1-3)	\$390,293,608	Certified With Qualification
C.1.1, Efficiency, Average Number of Loans Serviced Per Loan Servicer	2006 (Quarters 1-3)	2,438	Certified With Qualification
C.1.2, Output, Occupancy Rate at Veterans Homes	2006 (Quarters 1-3)	71.85	Certified with Qualification
C.1.3, Output, Number of Interments Provided by the State Veterans Cemetery Program	2006 (Quarters 1-3)	207	Certified with Qualification
A.1.1, Output, Amount of Revenue Detected from Audits	2006 (Quarters 1-3)	\$6,359,140.40	Certified with Qualification
<p>A measure is <b>Certified</b> if reported performance is accurate within plus or minus 5 percent and if it appears that controls to ensure accuracy are in place for collecting and reporting performance data.</p> <p>A measure is <b>Certified With Qualification</b> when reported performance appears accurate but the controls over data collection and reporting are not adequate to ensure continued accuracy. A measure is also certified with qualification when controls are strong but source documentation is unavailable for testing. A measure is also certified with qualification if agency calculation of performance deviated from the measure definition but the deviation caused less than a 5 percent difference between the number reported to ABEST and the correct performance measure result.</p> <p>A measure is <b>Inaccurate</b> when the actual performance is not within 5 percent of reported performance, or when there is more than a 5 percent error in the sample of documentation tested. A measure is also inaccurate if the agency's calculation deviated from the measure definition and caused more than a 5 percent difference between the number reported to ABEST and the correct performance measure result.</p> <p>A <b>Factors Prevented Certification</b> designation is used if documentation is unavailable and controls are not adequate to ensure accuracy. This designation also will be used when there is a deviation from the measure definition and the auditor cannot determine the correct performance measure result.</p>			

The Office should improve its reviews of performance measures, as well as its policies and procedures for calculating performance measures.

For all performance measures tested, the Office does not have adequate controls to ensure the accuracy of its reported performance measures.

Specifically:

- There are no documented policies and procedures for the calculation and review of performance measures results that are reported in ABEST.
- There is not a documented review process of the source documents that are used to calculate the performance measure results.

### Recommendations

The Office should:

- Develop written policies and procedures for calculation and review of the performance measures.
- Implement a documented review process of source documents to ensure data entry and calculations of performance measures results are accurate.

### Management's Responses

*The Agency will ensure that all policies and procedures used for calculating and reviewing performance measures are documented. Each program area will document the procedures it uses by March 1, 2007.*

*Each program area will document its processes for reviewing source documents used to calculate performance measures results by March 1, 2007.*

Key Measures

### Annual Value of Permanent School Fund Real Estate Transactions

**Results: Certified with Qualification**

Reported performance appears accurate but the controls over data collection and reporting are not adequate to ensure continued accuracy.

The Office's reported results for this measure were accurate based on recalculation by the State Auditor's Office. However, because of the weaknesses identified previously, the measure was certified with qualifications.

#### Recommendation

The Office should implement the recommendations for improving the review of performance measures and the procedures for calculating them that are listed above.

## Management's Responses

*Asset Management has developed procedures for completing Inventory Update Forms and for performing reviews to ensure the completeness of transaction files and the accuracy of information on Inventory Update Forms and in the PSF Land database. These procedures will be approved and implemented by March 1, 2007.*

## Dollar Volume of Program Loans Serviced by Veterans' Land Board

This measure was certified with qualifications because the reported results were accurate within plus or minus 5 percent of the amount recalculated.

**Results: Certified with Qualification**

Reported performance appears accurate but the controls over data collection and reporting are not adequate to ensure continued accuracy.

However, some of the loans reported for this measure did not meet the measure definition. The query used to generate the results included loan balances of terminated contracts between the veteran and the Office's Veterans' Land Board. Once the contract has been terminated, they are no longer loans and should not be counted for this measure.

In addition to the control weaknesses listed on page 23, there were no documented procedures for the query that was used to obtain the dollar volume amount from the loan servicing database.

## Recommendations

The Office should:

- Review and test methods used to generate performance measure data to ensure the correct loan balances are counted and are in compliance with the performance measure definition.
- Implement the recommendations for improving the review of performance measures and the procedures for reporting them listed on page 23.

## Management's Responses

*Information Systems (IS) will modify the query used to produce the "Dollar Volume of Loans Serviced" so that it does not include accounts on "Management Hold" or accounts that have been "Ordered for Sale." IS will also document the query and procedures for extracting the data. In addition, IS will train an employee to serve as a back-up for the function. These actions will be completed by March 1, 2007. Our outsourcing project will impact the strategies used to generate this information. Throughout this conversion, IS will ensure that the strategy for generating this information meets the above requirements of not including accounts on "Management Hold" or accounts that have been "Ordered for Sale," and of documenting the query and extract*

*procedures and providing adequate cross-training to ensure that back-up skills are available.*

### **Number of Interments Provided by the State Veterans Cemetery Program**

**Results: Certified with Qualification**

Reported performance appears accurate but the controls over data collection and reporting are not adequate to ensure continued accuracy.

The Office's reported results for this measure were accurate; however, the measure was certified with qualification because of the control weaknesses listed on page 23. In addition, self-reported data from the cemetery is not verified for accuracy or to ensure compliance with the performance measure definition.

### **Recommendations**

The Office should:

- Review the summary documents from the cemetery to ensure that they are accurate and comply with the performance measure definition.
- Implement the recommendations for improving the review of performance measures and the procedures for reporting them listed on page 23.

### **Management's Responses**

*The Veterans Land Board (VLB) will start requiring cemetery operators to submit a quarterly list of veterans interred and the supporting documentation used to demonstrate their eligibility for interment at a veterans' cemetery. Review procedures for verifying compliance with eligibility requirements will be developed and documented. The review will use a sampling of the interment records for that quarter to verify that the eligibility determination process is fully documented and supports the decision for approval of interment. A report of the findings and corrective actions will be submitted to the Executive Secretary of the VLB for approval. These actions will be implemented by March 1, 2007.*

### **Average Number of Loans Serviced Per Loan Servicer**

**Results: Certified with Qualification**

Reported performance appears accurate but the controls over data collection and reporting are not adequate to ensure continued accuracy.

### **Occupancy Rate at Veterans Homes**

### **Amount of Revenue Detected from Audits**

The reported results for these measures were accurate; however, the measures were certified with qualifications because of the control weaknesses listed on page 23.

## Recommendation

The Office should implement the recommendations for improving the review of performance measures and the procedures for reporting them listed on page 23.

## Management's Responses

*IS will implement a process for reviewing the report on the number and dollar value of active loans serviced to ensure the accuracy of the numbers. IS will provide verification that the query used to extract the data is accurate and has not been altered. VLB/Loan Servicing will implement a process for reviewing the report on "Paid-in-full" and "Ordered for sale" accounts to ensure the accuracy of the numbers. Existing procedures will be enhanced to include this management review. These actions will be implemented by March 1, 2007.*

*The Veterans Homes Program will document procedures for the On-site Representatives to use when reviewing and submitting census reports. Also, the procedures will be modified to require revised daily reports to be submitted if changes have been made subsequent to submission of the original daily census report. In addition, the auditor who reviews the daily census reports will start initialing the reports to demonstrate that they have been reviewed. These actions will be implemented by March 1, 2007.*

*The Royalty Management Division of Energy Resources will document procedures on how to extract the figure for "Revenue Detected from Audits" that is to be reported in ABEST. This will be implemented by March 1, 2007.*

## Specific Information Technology Controls Should Be Improved

The Office has some weaknesses in controls surrounding the Loan Servicing System used to calculate, store, and report performance measures data. Specifically, improvements are needed in the areas of logical access and changes to data. Auditors did not find any evidence that the data in the Office's systems were incorrect.

Additional weaknesses in general technology controls were identified that could allow problems with data integrity. Auditors observed control weaknesses in the data center such as a lack of a visitor sign-in process, hand-held fire extinguishers, and a water detection system. The Office has the following items that are required by the Texas Administrative Code, Title 1, Section 202.24, for a disaster recovery plan: step-by-step procedures, a list of names and phones numbers, and a list of vendors for supplies. However, this information is not documented in the disaster recovery plan. In addition, an annual test of the disaster recovery plan was performed; however, the lessons

learned during the test were not documented. Finally, a signed approval of the plan was not obtained as required.

## Recommendations

The Office should:

- Strengthen logical access controls to meet industry best practices.
- Strengthen controls for the Loan Servicing System to protect data from unauthorized changes.
- Implement procedures to further protect the Office's data center and coordinate with the Texas Building and Procurement Commission to obtain sufficient water detection and fire extinguishing systems.
- Update its disaster recovery plan to include documentation required by with Texas Administrative Code, Title 1, Section 202.24.

## Management's Responses

*Information Systems will take actions to improve logical access controls by the end of fiscal year 2007.*

*The Agency is actively working to outsource the Loan Servicing activities and system in approximately 6 months. Until that occurs, IS will reinforce control processes by conducting a 90-day review of systems changes and will present the data owners and Internal Audit with a report on logical access changes during the reporting period.*

*IS met with the Texas Building and Procurement Commission (TBPC) to present the various SAO recommendations that impact the physical management of the data center location. We will continue working with TBPC to enhance the fire protection and control systems within the data center.*

*A visitor sign-in log for the data center has been implemented to enhance the physical security access already provided by the video recording of data center visitors and the electronic locks and electronic keys that are required to gain access. A fire extinguisher has been placed inside the data center.*

*The existing step-by-step disaster recovery procedures, the list of contact names and phone numbers, and the list of vendors for supplies will be referenced in the documented disaster recovery plan. IS will start documenting the lessons learned from the annual test of the disaster recovery plan. Also, IS will ensure that the disaster recovery plan is signed to indicate it was approved. These actions will be implemented by March 1, 2007.*

# Appendix

Appendix

## **Objectives, Scope, and Methodology**

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### **Objectives**

The objectives of this audit were to:

- Determine whether selected state agencies are accurately reporting their performance measures to the Automated Budget and Evaluation System of Texas (ABEST) database.
- Determine whether selected state agencies have adequate control systems in place over the collection, calculation, and reporting of their performance measures.

### **Scope**

Our audit included selected measures at five state agencies:

- Alcoholic Beverage Commission
- Department of Criminal Justice
- Department of Assistive and Rehabilitative Services
- Department of Transportation
- General Land Office and Trusteed Programs within the General Land Office

We audited performance measure results reported by state agencies for three quarters of fiscal year 2006 to determine whether they were accurate. We also reviewed controls over the submission of data used in reporting performance measures. We traced performance information to the original source whenever possible.

### **Methodology**

We audited the accuracy of performance measures using the following procedures:

- The State Auditor's Office and the Legislative Budget Board (LBB) selected agencies and measures to be audited based on risk factors identified by the LBB and the State Auditor's Office.

- We selected measures from the population of key performance measures in ABEST and included one non-key measure at the Department of Criminal Justice in our analysis. ABEST data was selected because state decision makers rely upon it. All agencies completed questionnaires related to their performance measurement processes to help identify preliminary control information for each Agency.
- We audited calculations for accuracy and to ensure that they were consistent with the methodology that the Agency and the LBB agreed on.
- We analyzed the flow of data to evaluate whether proper controls were in place.
- We tested a sample of source documents to verify the accuracy of reported performance when possible.
- We conducted a high-level review of all information systems that support the performance measure data.
- We reported performance measure results in one of four categories: (1) Certified, (2) Certified With Qualification, (3) Inaccurate, or (4) Factors Prevent Certification.

### **Project Information**

Audit fieldwork was conducted from September 2006 through October 2006. This audit was performed in accordance with generally accepted government auditing standards.

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

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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

### **Alcoholic Beverage Commission**

Members of the Texas Alcoholic Beverage Commission  
Mr. Alan Steen, Administrator

### **Department of Assistive and Rehabilitative Services**

Mr. Terrel I. Murphy, Commissioner

### **Health and Human Services Commission**

Mr. Albert Hawkins, Executive Commissioner

### **Department of Transportation**

Members of the Texas Transportation Commission  
Mr. Michael W. Behrens, P.E., Executive Director

### **Department of Criminal Justice**

Members of the Board of Criminal Justice  
Mr. Brad Livingston, Executive Director

### **General Land Office**

The Honorable Jerry Patterson, Land Commissioner



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