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An Audit Report on

# **Financial Management Practices at the Texas Medical Board**

February 2007

Report No. 07-012



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## *Financial Management Practices at the Texas Medical Board*

SAO Report No. 07-012  
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### *Overall Conclusion*

Since May 2006, when the Texas Medical Board (Board) presented information regarding an anticipated budget deficit for fiscal year 2006, the Board has made progress in improving its budget management processes. It has added a budget analyst position to its staff and plans to acquire an internal accounting system to improve its ability to record encumbrances and prepare budget-to-actual reports that will include all Board obligations.

While the Board has made progress, it should improve and document its methodologies for projecting the costs of activities reported in its Legislative Appropriations Requests and continue to improve processes for monitoring and controlling its expenditures.

The Board anticipates it will experience a budget deficit for fiscal year 2007. It has requested a supplemental appropriation of \$1,823,075 to cover fiscal years 2006 and 2007 deficits, including paying back the \$375,000 deficiency grant it previously received. See Table 1 on page 2 of this report for details. The Board originally reported that it could not open 58 cases for investigation without additional resources in fiscal year 2006; after receiving the deficiency grant, the Board reported that it opened those cases for investigation.

The Board has adequate controls to provide reasonable assurance that enforcement expenditures paid with Dedicated General Revenue are appropriate and reasonable. Its controls for managing capital budget<sup>1</sup> expenditures are not adequate to provide reasonable assurance that these expenditures are accounted for correctly and are within budgeted amounts. The Board's maximum allowable

#### **Background Information**

In May 2006, the Texas Medical Board notified the offices of the Governor, Lieutenant Governor, Speaker of the House, House Appropriations Committee, and Senate Finance Committee of an anticipated budget deficit of \$617,789 for fiscal year 2006.

The Governor authorized up to \$375,000 in deficiency grant assistance to be used for agency operating expenses and enforcement proceedings during fiscal year 2006.

As of August 31, 2006, the Board reported that there were approximately 63,000 licensed physicians. The Board also licenses physician assistants, acupuncturists, surgical assistants, and some business facilities.

<sup>1</sup> A capital budget project is an item or asset with a unit cost exceeding \$25,000, or similar or identical items with individual unit costs of less than \$25,000 that comprise a functionally unified asset or asset improvement with an aggregate cost that exceeds \$25,000 (2008-2009 Legislative Appropriations Request - Detailed Instructions).

capital budget for fiscal year 2006 was \$206,438,<sup>2</sup> but the Board made \$239,630 in capital budget expenditures, thereby exceeding its budget by \$33,192. All of the capital expenditures were for information technology. Of the total amount spent, approximately \$181,000 was spent after May 2006. Given the Board's projected budget deficit, the Board should have considered delaying these expenditures until fiscal year 2007 and reconsidered its priorities for fiscal year 2007. The 2006 capital budget authority would carry forward to 2007.

The Board has made significant progress implementing most of the recommendations the State Auditor's Office made in *An Audit Report on Expenditures at the Texas Medical Board* (State Auditor's Office Report No. 06-033, April 2006). It has fully or substantially implemented five of the six recommendations from that report.

### ***Summary of Management's Response***

The Board agrees with all the recommendations of the report and has taken steps to implement all recommendations. Regarding the suggestion that spending on information technology projects paid after May 2006 should have been delayed, the Board would like to clarify that in making the request for the Governor's Emergency and Deficiency grant the Board identified the need to continue development of information technology projects and believed that there was an expectation to do so when the funds were granted.

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

The objective of this audit was to review financial management practices at the Board to determine whether:

- Funds are budgeted and spent as required by the General Appropriations Act.
- Resources are used to accomplish the Board's mission.
- Financial information is reliable, accurate, and consistent.

Objectives were focused on budget management, compliance with limitations for the use of General Revenue-Dedicated and the capital budget, and follow-up on *An Audit Report on Expenditures at the Texas Medical Board* (State Auditor's Office Report No. 06-033, April 2006).

The scope of this audit covered fiscal year 2006 expenditures for Fund 5105 (General Revenue-Dedicated), appropriation year 2006 expenditures for the capital budget, cost projections for 2006-2007 and 2008-2009 Legislative Appropriations

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<sup>2</sup> The total allowable capital budget of \$206,438 is the budget amount after adding an allowance of 25 percent of the capital budget based on Article IX, Section 6.16, of the General Appropriations Act (79th Legislature). This is the maximum amount allowable without the approval of the Governor and the Legislative Budget Board.

Requests, and budget management controls implemented or planned as of the first quarter of fiscal year 2007. Because the Board uses the Uniform Statewide Accounting System (USAS) as its financial system of record, we did not perform any audit procedures for internal controls related to USAS (those controls are covered by other audits).

The audit methodology included interviewing Board management and staff, collecting information and documentation, performing selected tests and other procedures, and analyzing and evaluating the results of those tests.

# Contents

## *Detailed Results*

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Chapter 1	
The Board Should Continue to Improve Its Budget Management Processes .....	1
Chapter 2	
The Board Has Adequate Controls for Expenditures Made with Dedicated General Revenue, But It Should Improve Controls for Obligating and Spending Its Capital Budget.....	5
Chapter 3	
The Board Has Made Significant Progress in Implementing Recommendations Made in a Prior State Auditor's Office Audit .....	8

## *Appendices*

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Appendix 1	
Objective, Scope, and Methodology.....	10
Appendix 2	
Appropriation Year 2006 Expenditures as of November 30, 2006 .....	13
Appendix 3	
Recent State Auditor's Office Work .....	14

# Detailed Results

## Chapter 1

### *The Board Should Continue to Improve Its Budget Management Processes*

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The major reasons the Texas Medical Board (Board) experienced a budget deficit in fiscal year 2006 can be grouped into the accounting and internal control issues and the statutory or policies issues described below.

Agency accounting and internal control issues:

- The Board did not perform comprehensive budget monitoring that included all of its obligations.
- The Board did not have a contract monitoring and encumbrance system to record all of its obligations.
- The Board did not have an internal audit function to review financial processes during fiscal year 2004 and most of fiscal years 2005 and 2006.

Statutory or policy issues:

- The Board experienced an increase in license applications.
- Enforcement requirements expanded and the cost of enforcement activities increased due to new statutory requirements and, according to the Board, an increase in the complexity of enforcement cases.
- The Board's revenue decreased because of a legislatively required change from charging an annual surcharge of \$80 per license to charging a biennial surcharge of \$80 per license. This reduced appropriations by \$1,133,814.

Because the Board did not adequately monitor its financial activity and did not realize until May 2006 that there was a budget deficit, it did not give timely notice to the Legislative Budget Board regarding its anticipated budget deficit.

In addition to not adequately monitoring its budget activity, the Board's fiscal year 2006 cost projections were inaccurate for enforcement costs, such as Professional Fees and Services. For this category, the Board requested \$608,800 but spent \$1.3 million from fiscal year 2006 appropriations (see Appendix 2 for a comparison of requested amounts to actual expenditures). According to Board staff, the process for preparing the Board's Legislative Appropriations Request (LAR) for the 2006-2007 biennium did not include

sufficient input from program staff in developing the cost estimates included in the LAR. In addition, the Board did not have trend information on enforcement costs because significant changes had been made to enforcement requirements through Senate Bill 419 (79th Legislature, Regular Session).

The Board does not have a documented methodology or calculation for cost estimates it included in its 2008-2009 LAR for consulting fees (Other Professional Fees), expert witness fees (Witness Fees and Allowances), and medical records (Investigation Costs).

As of November 29, 2006, the Board had \$8,290,493 available to spend for operating costs (not including the emergency/deficiency grant of \$375,000) in appropriation year 2006. However, as of that same date, \$8,673,740 had been spent or obligated. This results in a deficit of \$383,247. The Board originally reported that it could not open 58 cases for investigation without additional resources in fiscal year 2006; after receiving the deficiency grant, the Board reported that it opened those cases for investigation.

The Board has requested a supplemental appropriation for fiscal year 2007. It made an initial request on September 15, 2006, for \$1,195,575 in General Revenue-Dedicated funding. It revised this amount on January 5, 2007, to \$1,823,075. Table 1 provides details regarding this request.

Table 1

The Board's Supplemental Appropriations Request			
Item	General Revenue	General Revenue-Dedicated	Total
Initial request for fiscal year 2007 operating deficiency		\$1,195,575	\$1,195,575
Additions:			
▪ Governor's emergency grant payback		375,000	375,000
▪ Additional operating expenses (computer expenses, printing, postage, medical records)	\$ 89,000		89,000
▪ Licensure staff— six additional staff positions in the fourth quarter of fiscal year 2007	43,500		43,500
▪ Internal budgeting system	45,000		45,000
▪ Upgrade enforcement system	75,000		75,000
<b>Totals</b>	<b>\$252,500</b>	<b>\$1,570,575</b>	<b>\$1,823,075</b>

Source: Board Supplemental Appropriations Request dated January 5, 2007.

The Board has new staff in the positions of Chief of Staff and Finance Department Manager. The Board also added a Budget Analyst position, which it filled on January 2, 2007. This position will be responsible for

contract management activities and budget preparation and monitoring activities.

In addition, the Board has developed new budget/actual reporting formats with the intent to provide adequate information to Board departments and Board members so they can monitor and more effectively manage the operating budget. The Board also plans to acquire an internal accounting system to improve its ability to record encumbrances and automate the process of preparing budget-to-actual reports that will include all Board obligations.

### Recommendations

The Board should continue improving processes for (1) preparing its LAR and (2) monitoring and reporting budget activity. This includes:

- Implementing an internal accounting system that will provide an encumbering system for all Board financial obligations and will accommodate budget/actual reporting that is specific to the Board's needs.
- Implementing improved methodologies for projecting the costs of enforcement activities and including program staff in developing the LAR cost estimates. The methodologies and calculations should be documented.
- Implementing a process for contract monitoring that includes a comprehensive list of all contracts for goods and services, encumbering funds for all obligations for current appropriations related to these contracts, and reporting on amounts encumbered and spent to date on a regular basis.
- Preparing detailed operating budgets for each program area, along with regular and timely budget-to-actual reports. This information should detail expense categories so that management can take action when there is a risk of going over budget.
- Monitoring and providing quarterly budget-to-actual reports to the Legislative Budget Board and the Governor's Office.

### Management's Response

- *The agency has requested funding for purchase of an automated internal accounting system that will provide needed information regarding obligations.*
- *Program staff was fully involved in the development of the FY 08/09 LAR, especially in the strategic planning process, the decisions regarding the*



*required 10% reductions, and the development of exceptional items. The agency has developed improved budget tracking that will aid in improving cost projections in the future.*

- *The agency has implemented a system to improve tracking of contracts and encumbrances. The proposed acquisition of automated financial management software will ensure greater accuracy of projections.*
- *The agency has developed detailed operating budgets for program areas and managers will receive monthly and quarterly reports.*
- *The agency will provide reports as directed.*

## ***The Board Has Adequate Controls for Expenditures Made with Dedicated General Revenue, But It Should Improve Controls for Obligating and Spending Its Capital Budget***

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The Board has adequate controls to provide reasonable assurance that Dedicated General Revenue is used only for enforcement expenditures. Auditors tested payroll vouchers covering four months and 30 additional vouchers charged to Dedicated General Revenue in fiscal year 2006. All expenditures tested were reasonable and appropriately charged to Dedicated General Revenue. Expenditures for fiscal year 2006 that were subject to audit tests totaled approximately \$3 million. Major expenditure categories include salaries and related personnel costs, professional fees (consultants), and other operating expenses.

The Board should improve controls over its capital budget.

While the Board has controls to ensure that Dedicated General Revenue is used only for enforcement expenditures, it does not have adequate policies and procedures for budgeting and spending its capital budget. The capital budget for appropriation year 2006 was \$165,150. With consideration of the 25 percent allowance provided in the General Appropriations Act, Article IX, Sec.6.16, the maximum capital budget was \$206,438.

The Board charged \$180,402 to capital budget appropriations in fiscal year 2006. The Board assumed an increase in the capital budget without consideration for its total obligations. Audit testing identified an additional \$59,227 that fit the definition of capital budget expenditures that were not charged to capital budget appropriations. Including this amount as capital budget expenditures brings total capital expenditures to \$239,630. This is \$33,192 more than the maximum allowable budget.

All of the Board's capital expenditures were for information technology. The Board spent approximately \$181,000 after May 2006. Because the Board was facing a budget deficit, it should have considered delaying capital budget expenditures until 2007 and reconsidering priorities for 2007. Authority for the 2006 capital budget would carry forward to 2007.

The Board should improve controls over expenditure classification, property accounting, and purchase approvals.

The Board's expenditure classifications (object codes) associated with the expenditures for capital items were not always consistent and, in some cases, were incorrect. In a test of 78 transactions, 7 (9 percent) were classified incorrectly.

The Board has not kept the State Property Accounting (SPA) system up-to-date regarding the Board's acquisitions and deletions of computers and related

assets. Of 45 computers purchased in fiscal year 2006, 40 (89 percent) were not entered in the SPA system. The SPA system is the official record of asset inventory, and it is important that it be kept up-to-date and accurate. State agencies are required to certify the accuracy of the details in the SPA system to the Comptroller of Public Accounts. The Board filed a SPA certification for fiscal year 2006 with the Comptroller of Public Accounts in September 2006 certifying that all capitalized and controlled personal property derived from the physical inventory is accurately reflected in the SPA system.

The Board did not always follow its internal procedures to complete the approval process before making a purchase. Of 24 transactions tested, 3 (13 percent) had been approved after the purchases were initiated. This increases the risk of inappropriate purchases or of exceeding the allowable budget.

## Recommendations

The Board should:

- Develop an information technology plan that identifies all capital budget projects. If any project cost, including ancillary items, will exceed \$25,000, the Board should include it in the Legislative Appropriations Request as a capital budget item. The Board also should provide timely notification to the Legislative Budget Board and the Governor's Office if there is a need to change the capital budget.
- Establish capital budget appropriations in the Uniform Statewide Accounting System that align with the capital budget in the Board's LAR and charge all capital budget expenditures to the correct capital budget appropriation.
- Establish procedures that provide reasonable assurance that capital budget items are coded consistently and accurately when processed for payment.
- Update the SPA system to reflect all additions and deletions of capital items and ensure that all assets are accounted for, including surplus items.

## Management's Response

*The agency specifically identified the need to continue development of Information Technology projects in making the request for the Emergency and Deficiency grant from the Office of the Governor and believed that there was an expectation that it would do so when the funds were granted.*

- *The agency has experienced a lack of clarity in interpreting and applying the capital budget requirements as set out by the oversight agencies. Information technology is critical to the agency's efficiency and*

*effectiveness in carrying out its mission and the agency will continue to seek the guidance of oversight agencies to improve planning and budgeting for capital budget and information technology projects and purchases.*

- *The agency will establish the recommended system for capital budget accounting.*
- *In the past, the accounting code combination was determined by one of several employees. Effective March 1, the agency will implement a change in this procedure requiring the Budget Analyst and Finance Manager to provide the accounting code combination. Both will be responsible for ensuring consistency of coding and compliance with Comptroller's requirements, as well as checking for the availability of funding.*
- *The agency has changed the approval process for purchase requisitions with capital comptroller object codes to require the approval of the Property Accountant before a purchase order is implemented. This will ensure that the Property Accountant has recorded that the agency anticipates a purchase that is required to be entered in SPA. This will ensure that the Property Accountant has knowledge of all capital items purchased and will allow timely entry into SPA. In addition, the Property Accountant will be responsible for preparing a monthly reconciliation of SPA to USAS, which will be approved/reviewed by the Finance Manager.*

## The Board Has Made Significant Progress in Implementing Recommendations Made in a Prior State Auditor's Office Audit

### Definitions of Implementation Status

- **Fully Implemented:** Successful development and use of a process, system, or policy to implement a prior recommendation.
- **Substantially Implemented:** Successful development but inconsistent use of a process, system, or policy to implement a prior recommendation.
- **Incomplete/Ongoing:** Ongoing development of a process, system, or policy to address a prior recommendation.
- **Not Implemented:** Lack of a formal process, system, or policy to address a prior recommendation.

In *An Audit Report on Expenditures at the Texas Medical Board* (State Auditor's Office Report No. 06-033, April 2006) the State Auditor's Office reported that, although expenditures tested for September 1, 2004, through November 30, 2005, were appropriate and reasonable, opportunities existed for the Board to strengthen the processes related to its payroll function, professional service fees expenditures, travel advance fund, and internal audit function.

The Board has fully or substantially implemented five of the six recommendations in that report. The implementation status of prior recommendations and the

Board's actions to date is summarized in Table 2.

Table 2

Status of Implementation of Prior Audit Recommendations	
Recommendation	Implementation Status/Actions Taken
<b>Salaries and Wages (Payroll Process)</b>	
The Board should document and implement procedures to ensure that separation of duties exists for payroll processing or that mitigating controls are in place if separation of duties is not practical.	<b>Not Implemented.</b> The Board did not improve controls during the period from May through October 2006. Five of 11 payrolls processed were entered and released by the same employee during this period with no mitigating controls. The previous audit reported that one employee entered and released 4 of 31 payrolls processed from September 2004 through November 2005.
The Board should consider using alternative methods for verifying employees' prior state service when the information is not confirmed after an initial request to the other agency.	<b>Fully Implemented.</b> The Board revised the form used to verify employees' prior state service to make it more user-friendly. The Board reports that there have been no problems getting the information since revising the form.
<b>Professional Service Fee Expenditures</b>	
The Board should ensure that its investigation department strengthens internal control by complying with the existing policy to date stamp all mail when it is received in the mail room.	<b>Fully Implemented.</b> The Board has made significant progress in complying with the existing policy to date stamp all mail when it is received in the mail room. In our test of invoices with service dates from May through July 2006, four of five invoices reviewed had been date stamped. Previously, the Board was not date stamping professional service fee invoices.
The Board should ensure that its investigation department revises its documented procedures to include all procedures performed.	<b>Fully Implemented.</b> The Board has documented procedures for processing invoices.

Status of Implementation of Prior Audit Recommendations	
Recommendation	Implementation Status/Actions Taken
<b>Travel Expenditures</b>	
If the Board continues to have a travel advance fund, it should strengthen the controls over the use of this fund. The Board may want to evaluate the need to maintain a travel advance fund, taking into consideration the cost of additional controls. Other options available to the Board are to require employees who must travel to use the direct billing option or the state credit card available to them for travel expenditures.	<b>Substantially Implemented.</b> The Board has not used the Travel Advance Fund since April 2006, but the account has not been closed as of December 2006. The balance is approximately \$2,300.
<b>Internal Auditor</b>	
The Board should comply with all applicable terms of Texas Government Code, Chapter 2102, including maintaining an internal audit function and completing and submitting all required reports to the Governor, Legislative Budget Board, Sunset Advisory Commission, and State Auditor, as appropriate.	<b>Fully Implemented.</b> The Board has complied with the recommendation regarding internal audit. On July 20, 2006, it contracted with a certified public accounting firm to perform an internal audit on financial processes. The resulting audit report was dated August 31, 2006, and was submitted to the required parties in October 2006. The Board also submitted an annual internal audit report for fiscal year 2006 as required by Texas Government Code, Chapter 2102.

## Recommendations

The Board should:

- Ensure separation of responsibilities in processing payrolls or that mitigating controls are in place if separation of responsibilities is not possible.
- Return the balance in the Travel Advance Fund bank account to unappropriated General Revenue and close the bank account.

## Management's Response

- *The agency took steps to implement the audit recommendation on payroll processing in May 2006. Following turnover in finance management personnel, staff error resulted in failure to follow the established procedure. In November 2006 the Payroll Accountant was informed by the Chief of Staff and Finance Manager that all payroll transactions had to be approved by the Finance Manager. The Finance Manager also revoked the release authority for the Payroll Accountant to assure that the individual could not approve her own documents in the payroll system.*
- *The bank account for the travel advance fund has been closed and the funds have been returned to agency's unappropriated revenue fund.*

# Appendices

Appendix 1

## ***Objective, Scope, and Methodology***

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### **Objective**

The objective of this audit was to review financial management practices at the Texas Medical Board (Board) to determine whether:

- Funds are budgeted and spent as required by the General Appropriations Act.
- Resources are used to accomplish the Board's mission.
- Financial information is reliable, accurate, and consistent.

Objectives were focused on budget management, compliance with limitations for use of General Revenue-Dedicated and the capital budget, and follow-up on *An Audit Report on Expenditures at the Texas Medical Board* (State Auditor's Office Report No. 06-033, April 2006).

### **Scope**

The scope of this audit covered fiscal year 2006 expenditures for Fund 5105 (General Revenue-Dedicated), appropriation year 2006 expenditures for capital budget, cost projections for the 2006-2007 and 2008-2009 Legislative Appropriations Requests, and controls implemented or planned as of the first quarter of fiscal year 2007 for budget management.

### **Methodology**

The audit methodology included interviewing Board management and staff, collecting information and documentation, performing selected tests and other procedures, and analyzing and evaluating the results of those tests.

Information collected and reviewed included the following:

- Relevant legislation, including Senate Bill 104 (78th Legislature, Regular Session) and Senate Bill 419 (79th Legislature, Regular Session).
- Texas Occupations Code, Chapter 152.
- The Board's Legislative Appropriations Requests for fiscal years 2006-2007 and 2008-2009.

- General Appropriations Act for the 2006-2007 biennium.
- Legislative Budget Board's instructions for preparing a Legislative Appropriations Request for fiscal years 2008 and 2009.

Procedures and tests conducted included the following:

- Performed a judgmental test of expenditures from Fund 5105-General Revenue-Dedicated. Testing included payroll expenditures for the first month of each quarter of fiscal year 2006. Thirty additional non-payroll transactions were tested.
- Performed a test of all 30 transactions that were charged to capital budget appropriations. In addition, 76 additional transactions that appeared to be capital budget transactions but were not charged to capital budget appropriations were tested.
- Interviewed Board staff concerning internal controls for budget management and other financial processes.
- Reviewed current and proposed budget monitoring reports.
- Reviewed bank statements and Uniform Statewide Accounting System (USAS) reports to validate Board information.
- Reviewed State Property Accounting (SPA) system reports for accuracy and completeness of inventory records.
- Reviewed the Board's proposed procedures for processing invoices and accounts payable.

Criteria used included the following:

- General Appropriations Act for the 2006-2007 biennium.
- Legislative Budget Board's instructions for preparing Legislative Appropriations Requests for the 2008-2009 biennium.
- The Board's Legislative Appropriations Requests for 2006-2007 and 2008-2009 biennia.
- Comptroller of Public Accounts' guidelines for the SPA system.

### **Project Information**

Audit fieldwork was conducted from November 2006 through December 2006. This audit was conducted in accordance with generally accepted government auditing standards.

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



- Leslie P. Ashton, CPA (Project Manager)
- Ron W. Cornelius, CPA (Assistant Project Manager)
- Anne Hoel
- Aggie Rasmussen, CPA, CISA (Quality Control Reviewer)
- Kelly Linder, MSCRP, CGAP (Audit Manager)

## Appropriation Year 2006 Expenditures as of November 30, 2006

Table 3 presents information on the Board's appropriation year 2006 expenditures as of November 30, 2006.

Table 3

The Board's Appropriation Year 2006 Expenditures and Adjustments (as of November 30, 2006)						
Expenditure Category	Actual Amount from the Uniform Statewide Accounting System (USAS)	Percent of Total Expenditures	Budgeted Amount in the Legislative Appropriations Request (LAR)	Final Amount Budgeted in the General Appropriations Act	Adjustments for General Appropriations Act Riders	Difference between USAS Actual Amounts and Budgeted Amounts in LAR
<b>Expenditures</b>						
Salaries, Wages and Other Personnel Cost	\$5,510,217.72	63.86%	\$5,504,090.00	\$5,736,427.00	\$212,439.00 <sup>a</sup>	\$ 438,648.28
Professional Fees/Services	1,298,114.65	15.04%	608,800.00	609,325.00		(688,789.65)
Fuels/Lubricants	8,809.64	0.10%	3,759.00	4,199.00		(4,610.64)
Consumable Supplies	82,274.73	0.95%	87,624.00	90,178.00		7,903.27
Utilities	49,857.98	0.58%	40,481.00	44,355.00		(5,502.98)
Travel	268,500.14	3.11%	195,973.00	201,788.00		(66,712.14)
Rent-Building	8,920.98	0.10%	7,877.00	8,149.00		(771.98)
Rent-Machine/Other	17,257.11	0.20%	13,359.00	14,383.00		(2,874.11)
Other Operating Expenses	1,329,085.66	15.40%	1,146,894.00	1,253,054.00	167,566.00 <sup>b</sup>	91,534.34
Capital Expenditures	56,834.81	0.66%	96,001.00	96,001.00		39,166.19
<b>Total Expenditures</b>	<b>\$8,629,873.42</b>	<b>100.00%</b>	<b>\$7,704,858.00</b>	<b>\$8,057,859.00</b>	<b>\$380,005.00</b>	<b>\$(192,009.42)</b>
<b>Adjustments</b>						
						(112,000.00)
						(24,140.00)
						(11,231.33)
						(43,866.27)
					<b>Total Deficit</b>	<b>(383,247.02)</b>
						375,000.00
					<b>Total Deficit after Receiving Emergency/Deficit Grant</b>	<b>\$ (8,247.02)</b>
<sup>a</sup> Adjustment was for the salary increase specified in Article IX, Section 13.17(a), of the General Appropriations Act (79th Legislature, Regular Session).						
<sup>b</sup> Adjustment was to increase collected revenue for the TexasOnline Authority in accordance with Article IX, Section 13.12, the General Appropriations Act (79th Legislature, Regular Session).						

Sources: Uniform Statewide Accounting System, the Board's 2006-2007 Legislative Appropriations Request, and the General Appropriations Act (79th Legislature, Regular Session).

## Recent State Auditor's Office Work

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Recent SAO Work		
Number	Product Name	Release Date
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