



John Keel, CPA
State Auditor

An Audit Report on

Performance Measures at the Board of Veterinary Medical Examiners

July 2011

Report No. 11-037



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Overall Conclusion

The Board of Veterinary Medical Examiners (Board) reported reliable results for 2 (25 percent) of 8 key performance measures tested for fiscal year 2010. A result is considered reliable if it is certified or certified with qualification. The Board's performance measures provide key information regarding its licensing, enforcement, and peer assistance functions.

Two key licensing performance measures were certified with qualification because the Board did not have adequate controls over its data collection and reporting of performance measure results to ensure continued accuracy. Specifically, the Board did not have documented reviews of its performance measure calculations or written policies and procedures. Those two performance measures were:

- Number of New Licenses Issued to Individuals.
- Number of Licenses Renewed (Individuals).

Factors prevented certification of the four key enforcement performance measures tested because the Board did not keep a record of all the complaints it received and because the Board lacked adequate controls to ensure the accuracy of the reported results. Those four performance measures were:

- Number of Jurisdictional Complaints Received.
- Number of Complaints Resolved.
- Average Time for Complaint Resolution (Days).
- Percentage of Complaints Resulting in Disciplinary Action.

One key peer assistance performance measure—Number of Licensed Individuals Participating in a Peer Assistance Program—was inaccurate because the Board did

Background Information

The Board of Veterinary Medical Examiners (Board) licenses and regulates veterinarians. The Board operates under the authority of Texas Occupations Code, Chapter 801. The Veterinary Licensing Act and the Board were created in 1911.

The Board's staff is organized into four functional areas:

- Executive Division.
- Licensing Division.
- Enforcement Division.
- Fiscal Operations Division.

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

not calculate the performance measure according to the performance measure definition and there was more than a 5 percent error rate in the documentation that auditors tested.

Factors prevented certification of one peer assistance performance measure—Recidivism Rate for Peer Assistance Programs—because the Board did not retain supporting documentation for a sufficient period for the performance measure. Also, the Board did not calculate the performance measure according to the performance measure definition in the Automated Budget and Evaluation System of Texas (ABEST).

The Board should improve controls to ensure the reliability of the reported results for both of the peer assistance performance measures.

Table 1 summarizes the certification results for the key performance measures tested.

Table 1

The Board of Veterinary Medical Examiners (Agency No. 578)				
Related Objective or Strategy, Classification	Description of Measure	Fiscal Year	Results Reported in ABEST	Certification Results ^a
A.1.1, Output	Number of New Licenses Issued to Individuals	2010	396.00	Certified with Qualification
A.1.1, Output	Number of Licenses Renewed (Individuals)	2010	7,029.00	Certified with Qualification
A.2.1, Explanatory	Number of Jurisdictional Complaints Received	2010	478.00	Factors Prevented Certification
A.2.1, Output	Number of Complaints Resolved	2010	537.00	Factors Prevented Certification
A.2.1, Efficiency	Average Time for Complaint Resolution (Days)	2010	242.14	Factors Prevented Certification
A.2.1, Outcome	Percentage of Complaints Resulting in Disciplinary Action	2010	13.00%	Factors Prevented Certification
A.2.2, Output	Number of Licensed Individuals Participating in a Peer Assistance Program	2010	17.00	Inaccurate
A.2.2, Outcome	Recidivism Rate for Peer Assistance Programs	2010	0.00%	Factors Prevented Certification

^a A measure is Certified if reported performance is accurate within plus or minus 5 percent of actual performance and if it appears that controls to ensure accuracy are in place for collecting and reporting performance data.

A measure is Certified with Qualification 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 caused less than a 5 percent difference between the number reported to ABEST and the correct performance measure result.

A measure is Inaccurate when the actual performance is not within 5 percent of reported performance, or when there is more than a 5 percent error rate 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.

A Factors Prevented Certification 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.

Summary of Management's Response

The Board agreed with the recommendations in this report. The Board's detailed management responses are presented immediately following each set of recommendations in the Detailed Results section of this report.

Summary of Information Technology Review

Auditors assessed the information technology (IT) controls over the Board's information systems and the automated processes the Board uses for performance measure data. Auditors evaluated general IT controls, including logical access controls, program change management, physical security, and disaster recovery plans. Auditors also reviewed application controls, including input controls, process controls, and output controls.

The Board does not have adequate controls over its licensing and enforcement system, which supports its performance measurement data. While that system contains some input edit checks, those checks may not be sufficient to ensure the integrity of the data (see Chapter 4 of this report for additional information).

Summary of Objectives, Scope, and Methodology

The objectives of the audit were to determine whether the Board:

- Is accurately reporting its performance measures to ABEST.
- Has adequate controls in place over the collection, calculation, and reporting of its performance measures.

The audit scope included eight key performance measures the Board reported for fiscal year 2010. Auditors reviewed the controls over submission of the data used in reporting performance measures and traced performance measure information to the original source documents when possible.

The audit methodology consisted of selecting eight performance measures, auditing reported results for accuracy and adherence to measure definitions, evaluating controls over the performance measures' calculation processes, testing a sampling of original source documentation, and assessing the reliability of the data obtained from the Board's information system that supports performance measure data.

Auditors identified other less significant issues that were communicated to management in writing.

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Detailed Results

Chapter 1

The Board Should Improve Certain Controls Over Its Licensing Performance Measures

The Board of Veterinary Medical Examiners (Board) reported reliable results for the two key licensing performance measures tested for fiscal year 2010. A result is considered reliable if it is certified or certified with qualification.

The following licensing performance measures were certified with qualification because the Board did not have certain controls in place to ensure continued accuracy of these performance measures:

**Performance Measures:
Certified with Qualification**

A measure is certified with qualification when reported performance appears accurate but the controls over data collection and reporting are not adequate to ensure continued accuracy.

Number of New Licenses Issued to Individuals

Number of Licenses Renewed (Individuals)

Specifically, for the two licensing performance measures tested:

- The Board did not have documented reviews of the performance measure calculations. The lack of a documented review of performance measure calculations could lead to inaccurate reporting of performance measures into the Automated Budget and Evaluation System of Texas (ABEST).
- The Board did not have written policies and procedures for data collection and calculation of results. Detailed policies and procedures are important for the Board to continue to report accurate performance measure results.

The *Guide to Performance Measure Management* (State Auditor's Office Report No. 06-329, August 2006) is a helpful resource for developing procedures for performance measure reporting.

In addition, to help ensure the continued accuracy of the Number of Licenses Renewed (Individuals) measure, the Board should reconcile its Licensing Division's renewal data with the payment data that its Fiscal Operations Division receives from Texas.gov to verify that a licensee pays the required fee before the licensee receives a license renewal certificate. The Board uses the Texas.gov portal to process license renewals and credit card payments.

Recommendations

The Board should:

- Develop and implement policies and procedures that cover all steps to be performed in the collection, calculation, review, and reporting of performance measure data and provide personnel with training on those policies and procedures.
- Reconcile its Licensing Division renewal data with payment data its Fiscal Operations Division receives to verify that the Board received payment before issuing a license renewal.

Management's Response

The Board Improved Certain Controls over Its Licensing Performance Measures.

The Board now has more detailed procedures in place to more regularly conduct and document reviews of the performance measure calculations. This will ensure accurate reporting of performance measures into the Automated Budget and Evaluation System of Texas (ABEST). In addition, the Board has already put into place more detailed written policies and procedures for data collection, calculation, review and reporting of results for the performance measures, as well as training of appropriate staff. This will ensure consistency in the process of collecting and calculating the performance measures. In addition, the Board has already put into place a software program that will reconcile the Licensing Department's renewal data with the payment data the Financial Department receives from Texas.gov to verify that the funds paid to the vendor is passed on to the Board before the licensee receives a license renewal certificate. The Board believes it has now addressed all concerns regarding these performance measures.

The Board Should Ensure That It Captures All Complaints It Receives and Improve Controls Over Its Enforcement Performance Measures

Factors prevented certification of the following four key enforcement performance measures tested for fiscal year 2010 because the Board (1) did not keep a record of all the complaints it received and (2) lacked adequate controls to ensure the accuracy of the reported results:

**Performance Measures:
Factors Prevented
Certification**

A factors prevented certification designation is used if documentation is unavailable and controls are not adequate to ensure accuracy.

Number of Jurisdictional Complaints Received

Number of Complaints Resolved

Average Time for Complaint Resolution (Days)

Percentage of Complaints Resulting in Disciplinary Action

The Board's complaint collection methodology is inconsistent with the data source described in ABEST, and the Board was unable to provide auditors a complete population of complaints necessary to certify the Board's key enforcement measures. ABEST states that the Board enters all complaints received into a manual log; however, the Board recorded only the complaints that it determined were jurisdictional. The Board's investigative section makes the initial determination regarding whether a complaint is jurisdictional. The Board logged the jurisdictional complaints in its enforcement system and did not keep any log of the nonjurisdictional complaints it received. Without a complete log of complaints received, the Board cannot review the complaints to ensure that the investigative section's initial classification assessment was accurate. In addition, without a complete population of complaints, auditors were unable to certify the Number of Jurisdictional Complaints Received. The remaining three key enforcement measures tested are dependent on the results for Number of Jurisdictional Complaints Received. As a result, factors also prevented certification of those three measures.

In addition, the Board did not retain documentation of its reviews of its enforcement performance measure calculations and did not have written policies and procedures for the collection, calculation, review, and reporting of its enforcement performance measures. The lack of a documented review or policies and procedures increase the risk that the Board could report inaccurate results in ABEST for its enforcement performance measures.

The Guide to Performance Measure Management (State Auditor's Office Report No. 06-329, August 2006) is a helpful resource for developing procedures for performance measure reporting.

The Board did not calculate Percentage of Complaints Resulting in Disciplinary Action according to the performance measure definition.

Factors prevented the certification of Percentage of Complaints Resulting in Disciplinary Action because it is dependent on the results for Number of Jurisdictional Complaints Received. In addition, auditors reviewed the measure calculation and determined that the Board did not calculate the performance measure according to its definition in ABEST.

The methodology described in ABEST, which is consistent with the definition, states that to calculate the results, the “total number of complaints resolved during the reporting period that resulted in disciplinary action is divided by the total number of complaints resolved during the reporting period.” However, the Board calculated the results by dividing the total number of licensees disciplined during the reporting period by the total number of complaints resolved during the reporting period.

Recommendations

The Board should:

- Log all complaints it receives and identify which are jurisdictional complaints.
- Document all steps to be performed in the collection, calculation, review, and reporting of performance measure data and provide personnel with training on those procedures.
- Calculate the results for Percentage of Complaints Resulting in Disciplinary Action using the methodology specified in the performance measure definition in ABEST.

Management’s Response

The Board Has Ensured That It Captures All Complaints It Receives and Improved Controls Over Its Enforcement Performance Measures.

The Board now logs all complaints it receives and identifies which are jurisdictional complaints. The Board’s written policy and procedure manual now contains detailed written procedures regarding the logging of all complaints received by the Board. Training has been given to all appropriate staff regarding the appropriate procedure to log in complaints received. In addition, the Board’s written policy and procedure manual now more completely documents all steps to be performed in the collection, calculation, review, and reporting of performance measure data. Training has been given to the appropriate personnel with regards to these procedures. The agency staff will now retain documentation of its reviews of its enforcement

performance measure calculations. The Board now accurately calculates the results for Percentage of Complaints Resulting in Disciplinary Action using the methodology specified in the performance measure definition in ABEST. In many instances, the Board had been using too conservative of a methodology and due to these suggested changes now has better performance measure results.

The Board Should Improve Controls Over Its Peer Assistance Performance Measures

The Board did not report reliable results for its two key peer assistance performance measures tested in fiscal year 2010, and it should improve certain

Peer Assistance Program

The Board's peer assistance program is administered through the Texas Veterinary Medical Association. The goal of the program is to identify and assist licensed veterinarians and veterinary students who have job impairing mental health, medical illness, alcohol, or drug problems so that they may return to competent practice.

controls to ensure the reliability of its reported peer assistance performance measures. A measure is considered reliable if it is certified or certified with qualification.

Number of Licensed Individuals Participating in a Peer Assistance Program

The Board reported inaccurate results for one of the two peer assistance performance measures tested—Number of Licensed Individuals Participating in a Peer Assistance Program—because it did not calculate the performance measure according to the performance measure definition and there was more than a 5 percent error rate in the documentation that auditors tested.

Performance Measures: Inaccurate

A measure is inaccurate 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 in ABEST and the correct performance measure result.

The measure requires the Board to capture all licensees who participated in the peer assistance program at some point during the reporting period. However, the Board subtracted from its reported results the individuals who participated and completed the program during the reporting period. It also did not include one other individual who participated in the program during the period.

Because of the small number of participants in the program, four errors resulted in a 23.53 percent difference between the reported performance measure results and the correct performance measure result for fiscal year 2010.

Recidivism Rate for Peer Assistance Program

Factors prevented the certification of the other peer assistance performance measure tested—Recidivism Rate for Peer Assistance Program—because the Board did not retain supporting documentation for a sufficient period for the performance measure. The Board recently disposed of the 2007 supporting documentation because it thought that documentation was past the retention period. However, the State of Texas Records Retention Schedule requires an agency to retain performance measure data for the fiscal year reported plus three years so that agencies can respond to audits, as well as to other performance-related questions.

In addition, the Board did not calculate the performance measure according to the performance measure definition in ABEST. The performance measure requires the Board to review the licensees who completed the peer assistance program three years prior to the reporting year and who received a related disciplinary action from the Board due to a relapse during the three-year

period. For example, for the fiscal year 2010 performance measure reporting year, the Board should have totaled the number of licensees who completed the program in fiscal year 2007 and calculated the percentage of those licensees who had relapsed during fiscal years 2008 through 2010.

However, the Board's methodology incorrectly captures all individuals who completed the Peer Assistance Program and relapsed during any of the three years prior to the reporting year, which could have resulted in inaccurate results.

The Board needs to improve certain controls to ensure the reliability of its reported peer assistance performance measures.

The Board did not document its review of its peer assistance performance measures, and it did not have written policies and procedures for the collection, calculation, review, and reporting of its performance measures. The lack of a documented review or policies and procedures increases the risk that the Board could report inaccurate results in ABEST for its performance measures.

Recommendations

The Board should:

- Retain performance measure documentation for the fiscal year reported plus three years in accordance with the State of Texas Records Retention Schedule.
- Calculate results for its peer assistance performance measures using the methodology specified in the performance measures' definitions in ABEST and, if necessary, seek clarification from the Legislative Budget Board. The Board should also report the corrected results to the Legislative Budget Board for fiscal year 2010 and any subsequent quarters in which the Number of Licensed Individuals Participating in a Peer Assistance Program measure was calculated and reported incorrectly.
- Develop and implement written policies and procedures for the collection, calculation, review, and reporting of the peer assistance performance measures, and provide personnel with training on those policies and procedures.

Management's Response

The Board Has Improved Controls over Its Peer Assistance Performance Measures.

The Board has already changed the agency policy and procedure manual to document the correct procedure for retaining performance measure documentation for the fiscal year reported plus three years in accordance with the State of Texas Records Retention Schedule, as well as the collection, calculation, review and reporting of the Peer Assistance performance measures. Training has already occurred with the appropriate agency staff regarding the correct procedure for retaining performance measure documentation, as well as the other implemented policies and procedures. In addition, the Board has recalculated the results for its peer assistance performance measures using the methodology specified in the performance measures' definitions in ABEST. The Board is in the process of reporting the corrected results to the Legislative Budget Board for FY2010 and any subsequent quarters in which the Number of Licensed Individuals Participating in a Peer Assistance Program measure was calculated and reported incorrectly. In addition, the Board was aware of some of the documentation issues regarding the previous contract to run the Peer Assistance Program. The Board rebid and selected a different provider, the Professional Recovery Network (PRN), to run the Board's Peer Assistance Program in FY2011. PRN is used by several other state agencies to run their peer assistance programs and has been in the business for several years. The level of documentation has increased substantially and is more than sufficient to meet the requirements to be able to properly document the Board's peer assistance performance measures.

The Board Should Improve Controls Over Its Licensing and Enforcement System

The Board uses its licensing and enforcement system to manage agency performance. Therefore, it is important for the Board to have sufficient controls over that system.

The Board should improve controls to prevent or detect modifications to the data in its licensing and enforcement system.

The Board does not have adequate controls over its licensing and enforcement system, which supports its performance measurement data. While the system contains some input edit checks, those checks may not be sufficient to ensure the integrity of the data. All employees with access to the system have

“modify” access rights to the data, which increases the risk of unauthorized changes to the data.

Excerpts from Title 1, Texas Administrative Code, Chapter 202

Managing Physical Security (Section 202.23) -

(a) The agency head or his or her designated representative(s) shall document and manage physical access to mission critical information resources facilities to ensure the protection of information resources from unlawful or unauthorized access, use, modification or destruction.

Disaster Recovery Plan (Section 202.24) -

(4) Each state agency shall maintain a written disaster recovery plan for major or catastrophic events that deny access to information resources for an extended period. Information learned from tests conducted since the plan was last updated will be used in updating the disaster recovery plan. The disaster recovery plan will: (D) Include provisions for annual testing.

Identification/Authentication (Section 202.25) -

- (A) Each user of information resources shall be assigned a unique identifier except for situations where risk analysis demonstrates no need for individual accountability of users. User identification shall be authenticated before the information resources system may grant that user access.
- (B) A user's access authorization shall be appropriately modified or removed when the user's employment or job responsibilities within the state agency change.

In addition, passwords are shared among the staff in each licensing and enforcement section. As a result, the Board cannot create and review an audit trail to identify who made edits to a record and what changes were made.

The Board should improve certain other controls over its licensing and enforcement system.

Disaster recovery testing. The Board's procedures do not require it to regularly test its disaster recovery plan, and the Board did not maintain evidence that it was conducting regular tests or reviews of its disaster recovery plan as required by the Texas Administrative Code (see text box). Conducting regular tests or reviews of its disaster recovery plan could help the Board successfully recover from a disaster that affects its automated systems, including its licensing and enforcement system.

Physical controls. The Board did not have sufficient controls in place to protect its computer equipment from environmental hazards or unauthorized access. The computer equipment that supports the Board's licensing and enforcement data was stored in its employee breakroom, which increased the exposure to environmental hazards and the risk of unauthorized access. The Board moved the equipment to a more secure location during this audit.

User Access. The Board did not actively monitor user access to its licensing and enforcement system. Six former employees had active user IDs and one had network access, which increases the risk of unauthorized modifications to the licensing and enforcement data.

Segregation of Duties. The Board did not have sufficient segregation of duties between the entry, review, and release of performance measure data into ABEST. The same individual performed all tasks.

Recommendations

The Board should:

- Implement sufficient controls to prevent and detect unauthorized modifications to the data that support its key licensing and enforcement performance measures.
- Update its disaster recovery plan to include an annual test of its emergency procedures as required by Title 1, Texas Administrative Code, Section 202.24, and retain supporting documentation for all tests it conducts.
- Continue to monitor physical access to mission-critical computer equipment to protect information resources from unauthorized access, use, modification, or destruction.
- Monitor user access to its automated systems and appropriately modify or remove access when a user's employment or job responsibilities within the Board change.
- Properly segregate the duties for the entry, review, and release of performance measure data into ABEST.

Management's Response

The Board Improved Its Controls Over Its Licensing and Enforcement System.

In response to your recommendations, the Board has made the following changes already:

- *The Board updated its Disaster Recovery Plan to include an annual review and test of its emergency procedures as required by Title 1, Texas Administrative Code, Section 202.24, and retains supporting documentation for all tests it conducts. The Department of Information Resources already regularly tests the agency firewall. The agency will now document the testing. The Board policy and procedure manual has been updated to include the process of appropriate documentation of all tests the Board conducts.*
- *The Board policy and procedure manual has been updated to exhaustively cover all steps for Board staff to follow to continue to monitor physical access to mission-critical computer equipment to protect information*

resources from unauthorized access, use, modification and destruction. Training has occurred with appropriate agency staff to follow the steps set out to prevent unauthorized access, use, modification and destruction.

- *The Board policy and procedure manual has been updated to exhaustively cover all steps for agency staff to follow to monitor user access to its automated systems and appropriately modify or remove access when user's employment or job responsibilities within the Board change. Training has occurred with appropriate agency staff to follow the steps set out to monitor user access to its automated systems and appropriately modify or remove access when user's employment or job responsibilities within the Board change.*
- *The duties regarding the entry, review and release of performance measure data into ABEST has been segregated between our Chief Fiscal Officer and our Fiscal Administrative Assistant.*

The Board has already identified the areas requiring further controls to prevent and detect modifications to the data that support its key licensing and enforcement performance measures. The Board has also already begun discussions with a software programmer to give the agency a bid for making the suggested changes. Depending on the amount of the bid, the Board will enter into a contract by the end of the fiscal year, in August 2011, to complete the suggested changes. If the bid is higher than the agency budget will allow, the Board will complete the suggested controls in the following fiscal years if the budget will allow or will ask for further appropriations from the Legislature in order to be able to complete the suggested changes.

In the future, the Board will seek clarification from the Legislative Budget Board regarding the performance measure definitions should any questions arise.

Appendix

Appendix

Objectives, Scope, and Methodology

Objectives

The objectives of this audit were to determine whether the Board of Veterinary Medical Examiners (Board):

- Is accurately reporting its performance measures to the Automated Budget and Evaluation System of Texas (ABEST).
- Has adequate controls in place over the collection, calculation, and reporting of its performance measures.

Scope

The scope of this audit included eight key performance measures the Board reported for fiscal year 2010. Auditors reviewed controls over the submission of data used in reporting performance measures and traced performance measure information to the original source documents when possible.

Methodology

Auditors selected eight key performance measures that the Board reported in ABEST for fiscal year 2010 and tested the measures for which supporting data was available. The Board completed questionnaires related to its performance measurement process to help auditors identify preliminary control information.

Information collected and reviewed included the following:

- Documentation supporting the Board's calculation of each performance measure.
- Hard-copy files (licensee files for licensing performance measures, complaint files for enforcement performance measures, and reports for peer assistance performance measures).
- Performance measure data stored in the Board's automated system.
- Performance measure reports obtained from the Board's third-party contractor.

Procedures and tests conducted included the following:

- Auditing calculations for accuracy and to ensure that they were consistent with the methodology on which the Board and the Legislative Budget Board agreed.
- Analyzing data flow to evaluate whether proper controls were in place.
- Testing a sample of source documents to verify the accuracy of reported performance when possible.
- Conducting high-level reviews of the information system that supports performance measure data.
- Assessing performance measure results in one of four categories: certified, certified with qualification, inaccurate, and factors prevented certification.

Criteria used included the following:

- The *Guide to Performance Measure Management* (State Auditor's Office Report No. 06-329, August 2006).
- ABEST measure definitions.
- Title 1, Texas Administrative Code, Chapter 202 (Information Security Standards).

Project Information

Audit fieldwork was conducted from April 2011 through May 2011. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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

- Stacey Williams, CGAP (Project Manager)
- Robert G. Kiker, CGAP (Assistant Project Manager)
- Anna Howe, Team Lead
- W. Chris Ferguson, MBA
- Dana Musgrave, MBA (Quality Control Reviewer)
- Sandra Vice, CIA, CGAP, CISA (Assistant State Auditor)

Copies of this report have been distributed to the following:

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The Honorable Steve Ogden, Senate Finance Committee
The Honorable Thomas “Tommy” Williams, Member, Texas Senate
The Honorable Jim Pitts, House Appropriations Committee
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