



The Delegation of Authority to State Entities to Contract for External Audit Services

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State Auditor

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Members of the Legislative Audit Committee:

To provide you with more information regarding the amount of audit work being performed related to state government, the State Auditor's Office has compiled the following data on delegations of authority to contract for audit services. State agencies and higher education institutions must request approval from the State Auditor's Office to contract for audit-related services. The State Auditor's Office is responsible for reviewing and approving state agencies' and higher education institutions' delegation of authority requests in accordance with Texas Government Code, Section 321.020 (see text box). From September 1, 2012, through August 31, 2014, the State Auditor's Office received and approved 182 delegation of authority requests from 68 entities.

Some delegations of authority include a request for more than one project, the majority of which were for audit services. The 182 delegation of authority requests included 214 projects with an estimated total cost exceeding \$62 million, as reported by the entities in their delegation of authority requests.

The delegation of authority requests are classified in the following three categories:

- **Financial audits:** Those audits provide an independent assessment of whether an auditee's financial information is presented fairly in accordance with recognized criteria. Financial audits include: (1) financial statement opinion audits for which the primary purpose is to provide an opinion on whether the auditee's financial statements are presented fairly in all material aspects in conformity with generally accepted accounting principles and (2) financial-related audits that can entail various scopes of work.
- **Internal audit services:** This includes entities that do not have an internal audit department but are required to have an internal audit function under Texas Government Code, Section 2102.004 (see text box for more information about the requirement to have an internal audit function). In these instances, an entity requests the authority to outsource the internal audit function. This also includes requests from entities that have an internal audit department but may not have the required resources or required expertise to perform a particular audit.
- **Other services:** This includes performance and compliance audits. It also includes other engagements, such as attestations (mostly client and auditor agreed-upon procedures), consulting services, and entities' internal audit department requests for staff augmentation.

Delegation of Authority for Audit Services

Texas Government Code, Section 321.020, specifies that a state agency may enter into a contract for audit services only if: (1) the agency or corporation is authorized to contract with a private auditor through a delegation of authority from the State Auditor, (2) the scope of the proposed audit has been submitted to the State Auditor for review and comment, and (3) the services of the private auditor are procured through a competitive selection process in a manner allowed by law.

Internal Audit Function

According to Texas Government Code, Section 2102.004, a state entity is required to have an internal audit function if it:

- Has an annual operating budget that exceeds \$10 million;
- Has more than 100 full-time equivalent employees as authorized by the General Appropriations Act; or
- Receives and processes more than \$10 million in cash in a fiscal year.

Of the 214 projects included in the 182 delegation of authority requests reviewed, 105 (49.1 percent) were for financial audits, 55 (25.7 percent) were for internal audit services, and 54 (25.2 percent) were for other services.

In addition, 11 entities accounted for 106 (49.5 percent) of the 214 requested projects. Table 1 lists those 11 entities.

Table 1

Eleven Agencies With the Most Projects Requested Under Delegation of Authority Requests From September 1, 2012, through August 31, 2014	
Entity Name	Number of Projects
The University of Texas System	24
Health and Human Services Commission	14
University of Houston	10
General Land Office	9
Texas Treasury Safekeeping Trust Company	9
The University of Texas at Austin	9
Texas Lottery Commission	9
Texas Tech University System	6
Teacher Retirement System	6
The University of Texas Health Science Center at Houston	5
The University of Texas M.D. Anderson Cancer Center	5

Texas Government Code, Section 2102.0091, and the State Auditor’s Office’s delegation of authority approval process require entities to submit the final audit report to the State Auditor’s Office. Of the 214 requested projects, the State Auditor’s Office had received 153 reports (71.5 percent) as of October 30, 2014. Entities also reported that 56 (26.2 percent) projects were ongoing or had not yet started. Requests for 5 (2.3 percent) delegations of authority were for projects that will not result in a report, such as staff augmentation or consulting services.

The table in the attachment to this letter summarizes the delegation of authority requests the State Auditor’s Office received from September 1, 2012, through August 31, 2014.

Sincerely,

John Keel, CPA
 State Auditor

Attachment

cc: The Honorable Rick Perry, Governor

Objective, Scope, and Methodology

The objective of this project was to analyze and summarize information regarding the delegation of authority to state entities to contract for external audit services. The project scope included delegations of authority requested from September 1, 2012, through August 31, 2014. This project relied on state entities’ self-reported information regarding requested services and estimated costs. That information was not subject to the tests and confirmations that would be performed in an audit.

The following members of the State Auditor’s staff performed the project:

- Ileana Barboza, MBA, CGAP (Project Manager)
- Julia Youssefnia, CPA
- Kelli Starbird
- Sarah Vela
- Mary Ann Wise, CPA, CFE (Quality Control Reviewer)
- Kelly Furgeson Linder, CIA, CGAP (Assistant State Auditor)



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Attachment

Delegations of Authority Requested To Procure Services in Fiscal Years 2013 and 2014

Table 2 lists the approved delegations of authority requested by 68 entities between September 1, 2012, and August 31, 2014. It lists delegations of authority in the fiscal year it was requested, the vendor contracted to provide the outsourced services, and the requesting entity's estimated cost of the services to be provided as reported in its delegation request.

Table 2

Delegations of Authority Requested in Fiscal Years 2013 and 2014				
Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
Article I - General Government				
302 - Office of the Attorney General				
2013	Report on Agreed-upon Procedures to Determine Grant Expenditure Compliance for Fiscal Year 2013	Other Services	Rupert & Associates, PC	\$ 16,000
2014	Report on Agreed-upon Procedures to Determine Grant Expenditure Compliance for Fiscal Year 2014	Other Services	Contract Pending	Not Applicable ^a
Office of the Attorney General - Total				\$16,000
304 - Office of the Comptroller of Public Accounts				
2013	Audit of the Texas Conservation Plan for the Dunes Sagebrush Lizard	Other Services	Padgett, Stratemann & Co., LLP	\$ 50,000
Office of the Comptroller of Public Accounts - Total				\$50,000
306 - Library and Archives Commission				
2013	Internal Audit Services for Fiscal Year 2013	Internal Audit Services	Myers and Stauffer LC	\$ 68,693
2013	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	Garza/Gonzalez & Associates	70,000
2014	Internal Audit Services for Fiscal Year 2015	Internal Audit Services	Contract Pending	Not Applicable ^a
Library and Archives Commission - Total				\$138,693
307 - Office of the Secretary of State				
2014	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	Jansen & Gregorczyk, CPAs	\$ 50,000
Office of the Secretary of State - Total				\$50,000
313 - Department of Information Resources				
2013	Report on Agreed-upon Procedures of the TexasOnline Financial Report for the Year Ending August 31, 2012	Other Services	KPMG LLP	\$ 82,500

Delegations of Authority Requested in Fiscal Years 2013 and 2014				
Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
2014	Report on Agreed-upon Procedures of the TexasOnline Financial Report for the Year Ending August 31, 2013	Other Services	KPMG LLP	80,000
Department of Information Resources - Total				\$162,500
326 - Texas Emergency Services Retirement System				
2014	Audit of Financial Statements for the Year Ended August 31, 2014	Financial Audits	Weaver and Tidwell, LLP	\$ 100,000
Texas Emergency Services Retirement System - Total				\$100,000
403 - Veterans Commission				
2013	Internal Audit Services for Fiscal Year 2013	Internal Audit Services	Jansen & Gregorczyk, CPAs	\$ 34,000
Veterans Commission - Total				\$34,000
477 - Commission on State Emergency Communications				
2013	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	Jansen & Gregorczyk, CPAs	\$ 25,000
2014	Internal Audit Services for Fiscal Year 2015	Internal Audit Services	Jansen & Gregorczyk, CPAs	28,350
Commission on State Emergency Communications - Total				\$53,350
542 - Cancer Prevention and Research Institute of Texas				
2013	Internal Audit Services for Fiscal Year 2013	Internal Audit Services	Grant Thornton LLP	\$ 208,750
2013	Audit of Financial Statements for the Year Ended August 31, 2012	Financial Audits	CliftonLarsonAllen, LLP	39,808
2014	Audit of Financial Statements for the Year Ended August 31, 2013	Financial Audits	McConnell & Jones, LLP	35,800
2014	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	Grant Thornton LLP	200,000
Cancer Prevention and Research Institute of Texas - Total				\$484,358
808 - Texas Historical Commission				
2013	Internal Audit Services for Fiscal Year 2013	Internal Audit Services	Rupert & Associates, PC	\$ 139,000
Texas Historical Commission - Total				\$139,000
Article I - Total				\$1,227,901
Article II - Health and Human Services				
529 - Health and Human Services Commission				
2013	Recovery Audit of Payments Made by the State of Texas to Medicaid-enrolled Providers	Other Services	Health Management Systems, Inc.	\$ 1
2013	Assessment of Health Information Exchange Grant Subrecipients Internal Controls Compliance with U.S. Office of Management and Budget, Circular A-133 Compliance Supplement	Other Services	Horne LLP	130,000

Delegations of Authority Requested in Fiscal Years 2013 and 2014

Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
2013	Statement of Standards for Attestation Engagements 16, Type II Audit of the Electronic Benefits Transfer System for the Period of September 1, 2012, to August 31, 2013	Other Services	CliftonLarsonAllen, LLP	89,048
2013	Report on Agreed-upon Procedures of the Electronic Health Records Incentive Payments	Other Services	Davila, Buschhorn & Associates, P.C.	1,146,099
2013	Audit of Identity and Access Management	Internal Audit Services	Myers and Stauffer LC	250,000
2014	Audit of Texas Integrated Eligibility Redesign System Data Processing and Integrity Controls	Internal Audit Services	Myers and Stauffer LC	300,000
2014	Report on Agreed-upon Procedures on the Texas Health Transformation and Quality Improvement Program	Other Services	Contract Pending	Not Applicable ^a
2014	Statement of Standards for Attestation Engagements 16, Type II Audit of the Electronic Benefits Transfer System for the Period of September 1, 2013, to August 31, 2014	Other Services	Myers and Stauffer LC	87,784
2014	Report on Agreed-upon Procedures on the State of Texas Compliance with the Disproportionate Share Hospital Program for Medicaid State Plan for Rate Year 2011	Other Services	Myers and Stauffer LC	542,000
2014	Audit of Prospective Price Redetermination of the Texas Integrated Eligibility Redesign System Contract	Financial Audits	Horne LLP	500,000
2014	Report on Agreed-upon Procedures of Electronic Health Record Incentive Payments	Other Services	Davila, Buschhorn & Associates, P.C.	1,097,128
2014	Report on Agreed-upon Procedures of Medicaid and Children's Health Insurance Program Managed Care Financial Statistical Reports	Other Services	Myers and Stauffer LC	2,600,000
2014	Report on Agreed-upon Procedures of Medicaid and Children's Health Insurance Program Managed Care Financial Statistical Reports for the Period of March 2012 to August 2013	Other Services	Davila, Buschhorn & Associates, P.C.	2,600,000
2014	Report on Agreed-upon Procedures on Medicaid Patient Transportation Services Provided by the Medical Transportation Program	Other Services	Davila, Buschhorn & Associates, P.C.	167,760
Health and Human Services Commission - Total				\$9,509,820
Article II - Total				\$9,509,820
Article III - Education				
323 - Teacher Retirement System				
2013	Audit of Call Center Performance Measures for the Period from September 1, 2011, through September 30, 2012	Internal Audit Services	Myers and Stauffer LC	\$ 100,000
2013	Review of Teacher Retirement System Internal Network Vulnerabilities	Internal Audit Services	CliftonLarsonAllen, LLP	25,000
2013	Audit of Backup and Recovery Policies and Procedures	Internal Audit Services	CliftonLarsonAllen, LLP	22,000
2013	Audit of Health Plan Claims for TRS-Care and TRS-Active Care for Fiscal Years 2013 and 2012	Other Services	Sagebrush Solutions LLC	137,750
2014	Follow-up Audit of Call Center Performance Measures for the Period from September 1, 2011, through September 30, 2012	Internal Audit Services	Myers and Stauffer LC	20,000

Delegations of Authority Requested in Fiscal Years 2013 and 2014

Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
2014	Follow-up Audit of Recommendation to Strengthen the Effectiveness of the Information Security Program	Internal Audit Services	Myers and Stauffer LC	30,684
Teacher Retirement System - Total				\$335,434
506 - The University of Texas M.D. Anderson Cancer Center				
2013	Construction Auditing Services for Fiscal Year 2013 - Job Contract Orders	Internal Audit Services	Protiviti, Inc.	\$ 75,000
2013	Information Technology Auditing Services for Fiscal Year 2014	Internal Audit Services	PricewaterhouseCoopers, LLP	550,000
2013	Construction Auditing Services for Fiscal Year 2014 - Indefinite Delivery, Indefinite Quantity (IDIQ) Maintenance	Internal Audit Services	Protiviti, Inc.	75,000
2014	Construction Auditing Services for Fiscal Year 2015	Internal Audit Services	Protiviti, Inc.	50,000
2014	Information Technology Auditing Services for Fiscal Year 2015	Internal Audit Services	Contract Pending	Not Applicable ^a
The University of Texas M.D. Anderson Cancer Center - Total				\$750,000
555 - Texas A&M AgriLife Extension Service				
2014	Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013	Financial Audits	Ingram, Wallis & Co., PC	\$ 5,500
2014	Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2014	Financial Audits	Ingram, Wallis & Co., PC	5,750
Texas A&M AgriLife Extension Service - Total				\$11,250
556 - Texas A&M AgriLife Research				
2014	Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013	Financial Audits	Ingram, Wallis & Co., PC	\$ 6,500
2014	Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2014	Financial Audits	Ingram, Wallis & Co., PC	6,750
Texas A&M AgriLife Research - Total				\$13,250
709 - Texas A&M University System Health Science Center				
2014	Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013	Financial Audits	Ingram, Wallis & Co., PC	\$ 10,000
Texas A&M University System Health Science Center - Total				\$10,000
711 - Texas A&M University				
2014	Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013	Financial Audits	Ingram, Wallis & Co., PC	\$ 6,500
Texas A&M University - Total				\$6,500

Delegations of Authority Requested in Fiscal Years 2013 and 2014

Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
712 - Texas A&M Engineering Experiment Station				
2014	Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013	Financial Audits	Ingram, Wallis & Co., PC	\$ 5,500
2014	Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2014	Financial Audits	Ingram, Wallis & Co., PC	5,750
Texas A&M Engineering Experiment Station - Total				\$11,250
715 - Prairie View A&M University				
2013	Audit of KPVO-FM Radio Station Financial Statements for the Year Ended August 31, 2012	Financial Audits	Ingram, Wallis & Co., PC	\$ 26,450
2013	Report on Agreed-upon Procedures of the University's Athletic Department Funds in Accordance with the National Collegiate Athletic Association for the Year Ended August 31, 2012	Other Services	PricewaterhouseCoopers, LLP	33,000
2014	Audit of KPVO-FM Radio Station Financial Statements for the Year Ended August 31, 2013	Financial Audits	Ingram, Wallis & Co., PC	8,800
2014	Report on Agreed-upon Procedures of the University's Athletic Department Funds in Accordance with the National Collegiate Athletic Association for the Year Ended August 31, 2013	Other Services	PricewaterhouseCoopers, LLP	35,000
Prairie View A&M University - Total				\$103,250
717 - Texas Southern University				
2013	Audit of Financial Statements for the Year Ended August 31, 2012	Financial Audits	Belt Harris Pechacek, LLLP	\$ 231,975
2013	Audit of Financial Statements for the Year Ended August 31, 2013	Financial Audits	Belt Harris Pechacek, LLLP	174,700
2014	Audit of Financial Statements for the Year Ended August 31, 2014	Financial Audits	Whitley Penn, LLP	75,300
Texas Southern University - Total				\$481,975
720 - The University of Texas System Administration				
2013	Audit of the University of Texas System Consolidated Financial Statements for the Year Ended August 31, 2013. This includes certain funds of the University of Texas Investment Management Company and the financial statements of: <ul style="list-style-type: none"> ▪ The University of Texas M.D. Anderson Cancer Center ▪ The University of Texas Southwestern Medical Center ▪ The University of Texas Medical Branch at Galveston ▪ The University of Texas Health Science Center at Tyler 	Financial Audits	Deloitte & Touche LLP	\$ 1,946,319
2013	Audit of the University of Texas Investment Management Company Financial Statements for the Year Ended August 31, 2013	Financial Audits	Deloitte & Touche LLP	35,500

Delegations of Authority Requested in Fiscal Years 2013 and 2014

Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
2014	<p>Audit of the University of Texas System Consolidated Financial Statements for the Year Ended August 31, 2014. This includes certain funds of the University of Texas Investment Management Company and the financial statements of:</p> <ul style="list-style-type: none"> ▪ The University of Texas M.D. Anderson Cancer Center ▪ The University of Texas Southwestern Medical Center ▪ The University of Texas Medical Branch at Galveston ▪ The University of Texas Health Science Center at Tyler 	Financial Audits	Deloitte & Touche LLP	2,650,523
2014	<p>Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Three Years Ended August 31, 2012, at the University of Texas at Arlington. This delegation of authority request also included:</p> <ul style="list-style-type: none"> ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013, at the University of Texas at Arlington ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Three Years Ended August 31, 2012, at the University of Texas at Austin ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013, at the University of Texas at Austin ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Three Years Ended August 31, 2012, at the University of Texas at Dallas ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013, at the University of Texas at Dallas ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Three Years Ended August 31, 2012, at the University of Texas at El Paso ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013, at the University of Texas at El Paso ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Three Years Ended August 31, 2012, at the University of Texas Health Science Center at Houston ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013, at the University of Texas Health Science Center at Houston 	<p>Financial Audits</p> <p>Financial Audits</p> <p>Financial Audits</p> <p>Financial Audits</p> <p>Financial Audits</p> <p>Financial Audits</p> <p>Financial Audits</p> <p>Financial Audits</p> <p>Financial Audits</p>	<p>Deloitte & Touche LLP</p> <p>Deloitte & Touche LLP</p> <p>Deloitte & Touche LLP</p> <p>Deloitte & Touche LLP</p> <p>Deloitte & Touche LLP</p> <p>Deloitte & Touche LLP</p> <p>Deloitte & Touche LLP</p> <p>Deloitte & Touche LLP</p> <p>Deloitte & Touche LLP</p>	797,200 ^b

Delegations of Authority Requested in Fiscal Years 2013 and 2014

Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
	<ul style="list-style-type: none"> ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Three Years Ended August 31, 2012, at the University of Texas Health Science Center at San Antonio ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013, at the University of Texas Health Science Center at San Antonio ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Three Years Ended August 31, 2012, at the University of Texas Medical Branch at Galveston ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013, at the University of Texas Medical Branch at Galveston ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Three Years Ended August 31, 2012, at the University of Texas M.D. Anderson Cancer Center ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013, at the University of Texas M.D. Anderson Cancer Center ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Three Years Ended August 31, 2012, at the University of Texas at San Antonio ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013, at the University of Texas at San Antonio ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Three Years Ended August 31, 2012, at the University of Texas Southwestern Medical Center ▪ Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013, at the University of Texas Southwestern Medical Center 	Financial Audits	Deloitte & Touche LLP	
		Financial Audits	Deloitte & Touche LLP	
		Financial Audits	Deloitte & Touche LLP	
		Financial Audits	Deloitte & Touche LLP	
		Financial Audits	Deloitte & Touche LLP	
		Financial Audits	Deloitte & Touche LLP	
		Financial Audits	Deloitte & Touche LLP	
		Financial Audits	Deloitte & Touche LLP	
		Financial Audits	Deloitte & Touche LLP	
2014	Audit of the University of Texas Investment Management Company Financial Statements for the Year Ended August 31, 2014	Financial Audits	Deloitte & Touche LLP	39,000
The University of Texas System Administration - Total				\$5,468,542
721 - The University of Texas at Austin				
2013	Audit of the University of Texas Elementary School Financial Statements for the Year Ended August 31, 2012	Financial Audits	Belt Harris Pechacek, LLLP	\$ 10,500
2013	Audit of KUT-FM Radio Station Financial Statements for the Year Ended August 31, 2012	Financial Audits	Gindler, Chappell, Morrison & Co. P.C.	9,750

Delegations of Authority Requested in Fiscal Years 2013 and 2014

Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
2013	Audit of the University of Texas-University Charter School Financial Statements for the Year Ended August 31, 2012	Financial Audits	West, Davis & Company, LLP	15,000
2013	Audit of the University of Texas Elementary School Financial Statements for the Year Ended August 31, 2013	Financial Audits	Belt Harris Pechacek, LLLP	10,500
2013	Audit of University Interscholastic League Financial Statements for the Year Ended August 31, 2012	Financial Audits	West, Davis & Company, LLP	17,250
2013	Report on Agreed-upon Procedures of the University's Athletic Department Funds in Accordance with the National Collegiate Athletic Association for the Year Ended August 31, 2013	Other Services	Maxwell Locke & Ritter LLP	45,000
2013	Audit of KUT Radio Station Financial Statements for the Year Ended August 31, 2013	Financial Audits	Gindler, Chappell, Morrison & Co. P.C.	11,300
2014	Audit of the University of Texas-University Charter School Financial Statements for the Year Ended August 31, 2013	Financial Audits	West, Davis & Company, LLP	15,000
2014	Audit of the University of Texas Elementary School Financial Statements for the Year Ended August 31, 2014	Financial Audits	Belt Harris Pechacek, LLLP	11,429
The University of Texas at Austin - Total				\$145,729
724 - The University of Texas at El Paso				
2013	Audit of KTEP-FM Radio Station Financial Statements for the Year Ended August 31, 2012	Financial Audits	Stockton Scurry & Smith Certified Public Accountants, PC	\$ 13,800
2014	Audit of KTEP-FM Radio Station Financial Statements for the Year Ended August 31, 2013	Financial Audits	Stockton Scurry & Smith Certified Public Accountants, PC	15,500
The University of Texas at El Paso - Total				\$29,300
729 - The University of Texas Southwestern Medical Center				
2014	Internal Audit Department Professional Services for Fiscal Year 2014 - Staff Augmentation	Other Services	Protiviti, Inc.	\$ 115,000
The University of Texas Southwestern Medical Center - Total				\$115,000
730 - University of Houston				
2013	Audit of the University of Houston System Endowment Fund Financial Statements for the Year Ended August 31, 2013	Financial Audits	BKD, LLP	\$ 53,600
2013	Audit of Houston Public Media Financial Statements for the Year Ended August 31, 2013	Financial Audits	BKD, LLP	115,500
2013	Audit of the University of Houston Charter School Financial Statements for the Year Ended August 31, 2013	Financial Audits	Belt Harris Pechacek, LLLP	30,300
2013	Report on Agreed-upon Procedures of the University's Athletic Department Funds in Accordance with the National Collegiate Athletic Association for the Year Ended August 31, 2013	Other Services	Belt Harris Pechacek, LLLP	59,000
2014	Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013	Financial Audits	Belt Harris Pechacek, LLLP	30,000

Delegations of Authority Requested in Fiscal Years 2013 and 2014

Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
2014	Report on Agreed-upon Procedures of the University's Athletic Department Funds in Accordance with the National Collegiate Athletic Association for the Year Ended August 31, 2014	Other Services	Belt Harris Pechacek, LLLP	25,038
2014	Audit of the University of Houston Charter School Financial Statements for the Year Ended August 31, 2014	Financial Audits	Belt Harris Pechacek, LLLP	15,312
2014	Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2014	Financial Audits	Belt Harris Pechacek, LLLP	25,000
2014	Audit of the University of Houston System Endowment Fund Financial Statements for the Year Ended August 31, 2014	Financial Audits	BKD, LLP	52,000
2014	Audit of Houston Public Media Financial Statements for the Year Ended August 31, 2014	Financial Audits	BKD, LLP	83,200
University of Houston - Total				\$488,950
733 - Texas Tech University				
2013	Audit of Texas Tech Public Broadcasting Financial Statements for the Year Ended August 31, 2012	Financial Audits	Davis Kinard & Co, PC	\$ 21,000
2014	Audit of Texas Tech Public Broadcasting Financial Statements for the Year Ended August 31, 2013	Financial Audits	Davis Kinard & Co, PC	21,500
Texas Tech University - Total				\$42,500
734 - Lamar University				
2013	Audit of KVLU-FM Radio Station Financial Statements for the Year Ended August 31, 2012. This delegation of authority request also included:	Financial Audits	Gayle W. Botley, CPA	\$ 15,000 ^c
	<ul style="list-style-type: none"> ▪ Report on Agreed-upon Procedures of the University's Athletic Department Funds in Accordance with the National Collegiate Athletic Association for the Year Ended August 31, 2012 	Other Services	Gayle W. Botley, CPA	
2014	Audit of KVLU-FM Radio Station Financial Statements for the Year Ended August 31, 2013. This delegation of authority also included:	Financial Audits	Gayle W. Botley, CPA	15,000 ^d
	<ul style="list-style-type: none"> ▪ Report on Agreed-upon Procedures of the University's Athletic Department Funds in Accordance with the National Collegiate Athletic Association for the Year Ended August 31, 2013 	Other Services	Gayle W. Botley, CPA	
Lamar University - Total				\$30,000
737 - Angelo State University				
2014	Report on Agreed-upon Procedures of the University's Athletic Department Funds in Accordance with the National Collegiate Athletic Association for the Year Ended August 31, 2013	Other Services	Armstrong, Backus & Co., LLP	\$ 12,000
Angelo State University - Total				\$12,000
744 - The University of Texas Health Science Center at Houston				
2013	Audit of the University of Texas System Medical Foundation Financial Statements for the Year Ended August 31, 2012	Financial Audits	Blazek & Vetterling Certified Public Accountants	\$ 14,000

Delegations of Authority Requested in Fiscal Years 2013 and 2014

Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
2013	Audit of U.T. Physicians Financial Statements for the Year Ended August 31, 2013	Financial Audits	Blazek & Vetterling Certified Public Accountants	90,000
2014	Audit of the University of Texas System Medical Foundation Financial Statements for the Year Ended August 31, 2013	Financial Audits	Blazek & Vetterling Certified Public Accountants	14,700
2014	Audit of Harris County Psychiatric Center Financial Statements for the Year Ended August 31, 2013	Financial Audits	BKD, LLP	70,000
2014	Audit of U.T. Physicians Financial Statements for the Year Ended August 31, 2014	Financial Audits	Blazek & Vetterling Certified Public Accountants	35,000
The University of Texas Health Science Center at Houston - Total				\$223,700
750 - The University of Texas at Tyler				
2013	Audit of the Innovation Academy Financial Statements for the Year Ended August 31, 2013	Financial Audits	Belt Harris Pechacek, LLLP	\$ 10,000
2014	Report on Agreed-upon Procedures on Federal Perkins Loan Liquidation	Other Services	Gollob Morgan Peddy PC	8,400
The University of Texas at Tyler - Total				\$18,400
751 - Texas A&M University - Commerce				
2013	Audit of KETR-FM Radio Station Financial Statements for the Year Ended August 31, 2012	Financial Audits	Conway Company CPAs PC	\$ 8,750
2013	Audit of the Commerce Foundation Financial Statements for the Year Ended August 31, 2012	Financial Audits	BKD, LLP	8,700
Texas A&M University - Commerce - Total				\$17,450
753 - Sam Houston State University				
2013	Report on Agreed-upon Procedures of the University's Athletic Department Funds in Accordance with the National Collegiate Athletic Association for the Year Ended August 31, 2012	Other Services	Bickley, Prescott & Co.	\$ 3,150
2014	Report on Agreed-upon Procedures of the University's Athletic Department Funds in Accordance with the National Collegiate Athletic Association for the Year Ended August 31, 2013	Other Services	Bickley, Prescott & Co.	3,250
Sam Houston State University - Total				\$6,400
755 - Stephen F. Austin State University				
2013	Audit of the Stephen F. Austin State University Charter School Financial Statements for the Year Ended August 31, 2013	Financial Audits	Goff & Herrington, PC	\$ 6,750
2013	Report on Agreed-upon Procedures of the University's Athletic Department Funds in Accordance with the National Collegiate Athletic Association for the Year Ended August 31, 2013	Other Services	Goff & Herrington, PC	4,350
2014	Audit of the Stephen F. Austin State University Charter School Financial Statements for the Year Ended August 31, 2014	Financial Audits	Goff & Herrington, PC	7,050

Delegations of Authority Requested in Fiscal Years 2013 and 2014

Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
2014	Report on Agreed-upon Procedures of the University's Athletic Department Funds in Accordance with the National Collegiate Athletic Association for the Year Ended August 31, 2014	Other Services	Goff & Herrington, PC	4,500
Stephen F. Austin State University - Total				\$22,650
758 - Texas State University System				
2013	Construction Audit Services	Internal Audit Services	McGladrey LLP	\$ 150,000
2014	Construction Audit Services	Internal Audit Services	McGladrey LLP	200,000
Texas State University System - Total				\$350,000
760 - Texas A&M University - Corpus Christi				
2014	Report on Agreed-upon Procedures of the University's Athletic Department Funds in Accordance with the National Collegiate Athletic Association for the Year Ended August 31, 2014	Other Services	PriceWaterhouseCoopers, LLP	\$ 33,452
Texas A&M University - Corpus Christi - Total				\$33,452
768 - Texas Tech University System				
2014	Audit of the Texas Tech Foundation, Inc. Financial Statements for the Year Ended August 31, 2013	Financial Audits	Bolinger, Segars, Gilbert & Moss, LLP	\$ 32,000
2014	Construction Audit Services - Student Housing Project	Internal Audit Services	McGladrey LLP	70,000
2014	Construction Audit Services - Petroleum Engineering Research Building	Internal Audit Services	McGladrey LLP	55,000
2014	Construction Audit Services - College of Human Sciences Life Safety project	Internal Audit Services	McGladrey LLP	38,625
2014	Construction Audit Services - Bayer CropScience Research Facility and Greenhouse	Internal Audit Services	CBIZ Risk & Advisory Services, LLC	30,000
2014	Audit of the Schedule of Expenditures of Cancer Prevention and Research Institute of Texas Awards for the Year Ended August 31, 2013	Financial Audits	Bolinger, Segars, Gilbert & Moss, LLP	30,000
Texas Tech University System - Total				\$255,625
769 - University of North Texas System Administration				
2014	Assistance with Financial Reporting Analysis	Other Services	Deloitte & Touche LLP	\$ 300,000
2014	Assistance with Gathering Information to Evaluate Selected Processes Compliance	Other Services	Deloitte & Touche LLP	57,500
University of North Texas System Administration - Total				\$357,500
770 - Texas A&M University - Central Texas				
2013	Report on Agreed-upon Procedures of the Texas A&M University-Central Texas Scholarship Program	Other Services	Lott, Vernon & Company, PC	\$ 5,000
Texas A&M University - Central Texas - Total				\$5,000

Delegations of Authority Requested in Fiscal Years 2013 and 2014

Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
772 - School for the Deaf				
2013	Internal Audit Services for Fiscal Year 2013	Internal Audit Services	Garza/Gonzalez & Associates	\$ 27,000
School for the Deaf - Total				\$27,000
781 - Higher Education Coordinating Board				
2013	Audit of Financial Statements for the Year Ended August 31, 2012	Financial Audits	KPMG LLP	\$ 600,000
2014	Audit of Financial Statements for the Year Ended August 31, 2013	Financial Audits	KPMG LLP	165,100
Higher Education Coordinating Board - Total				\$765,100
785 - The University of Texas Health Science Center at Tyler				
2013	Audit of East Texas Quality Care Network, Inc. Financial Statements for the Year Ended August 31, 2012	Financial Audits	Henry & Peters, PC	\$ 10,000
2013	Audit of East Texas Quality Care Network, Inc. Financial Statements for the Year Ended August 31, 2013	Financial Audits	Henry & Peters, PC	10,000
The University of Texas Health Science Center at Tyler - Total				\$20,000
923 - Texas State Technical College - Harlingen				
2013	Review of Financial Statements for the Year Ended August 31, 2013	Other Services	Long Chilton, LLP	\$ 25,000
Texas State Technical College - Harlingen - Total				\$25,000
924 - Texas State Technical College - West Texas				
2014	Review of Financial Statements for the Year Ended August 31, 2012. This delegation of authority request also included:	Other Services	Jaynes Reitmeier Boyd & Therrell, PC	\$30,000 ^e
	▪ Review of Financial Statements for the Year Ended August 31, 2013	Other Services	Jaynes Reitmeier Boyd & Therrell, PC	
Texas State Technical College - West Texas - Total				\$30,000
925 - Texas State Technical College - Waco				
2014	Audit of Financial Statements for the Year Ended August 31, 2012. This delegation of authority request also included:	Financial Audits	Pattillo, Brown & Hill, LLP	\$80,000 ^f
	▪ Audit of Financial Statements for the Year Ended August 31, 2013	Financial Audits	Pattillo, Brown & Hill, LLP	
Texas State Technical College - Waco - Total				\$80,000
Article III - Total				\$10,292,207
Article V - Public Safety and Criminal Justice				
401 - Texas Military Department^g				
2013	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	McConnell & Jones, LLP	\$ 150,000
Texas Military Department - Total				\$150,000

Delegations of Authority Requested in Fiscal Years 2013 and 2014

Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
405 - Department of Public Safety				
2013	Audit of Federal Emergency Management Public Assistance Grants for Fiscal Year 2014	Other Services	Cohn Reznick LLP Ernst & Young LLP Grant Thornton, LLP Horne LLP	\$ 25,000,000
2014	Audits of Forensic DNA Testing Laboratories	Other Services	ANSI-AQS National Accreditation Board	60,000
2014	Audit of Federal Emergency Management Public Assistance Grants for Fiscal Year 2015	Other Services	Cohn Reznick LLP Ernst & Young LLP Grant Thornton, LLP Horne LLP	9,000,000
Department of Public Safety - Total				\$34,060,000
458 - Alcoholic Beverage Commission				
2013	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	Monday N. Rufus, PC	\$ 50,000
2014	Internal Audit Services for Fiscal Year 2015	Internal Audit Services	Monday N. Rufus, PC	50,000
Alcoholic Beverage Commission - Total				\$100,000
696 - Department of Criminal Justice				
2014	Audit of Compliance with the Prison Rape Elimination Act	Other Services	American Correctional Association	\$ 37,900
Department of Criminal Justice - Total				\$37,900
Article V - Total				\$34,347,900
Article VI - Natural Resources				
305 - General Land Office				
2013	Audit of the State Energy Program Contractors	Other Services	MLHubbard, PLLC	\$ 44,000
2013	Assistance with Accounting and Reporting of Land Investments	Other Services	Weaver and Tidwell, LLP	50,000
2013	Audit of Royalty Payments Made by Selected El Paso Aggregate Producers Operating on Permanent School Fund Lands	Other Services	MLHubbard, PLLC	55,600
2014	Audit of Financial Statements for the Years Ended August 31, 2013, and August 31, 2012 - The Alamo	Financial Audits	Tsakopoulos Brown Schott & Anchors	75,000
2014	Audit of Oil and Gas Services Royalties	Other Services	Grant Thornton LLP	1,028,156
2014	Report on Agreed-upon Procedures of the State Energy Program Contractors - Reliant Energy and Cavallo Energy	Other Services	MLHubbard, PLLC	31,800
2014	Audit of the Permanent School Fund Real Estate Investment Financial Statements for the Year Ended December 31, 2013 - Galveston Preserve at West Beach, Ltd.	Financial Audits	CliftonLarsonAllen, LLP	20,000
2014	Audit of the Permanent School Fund Real Estate Investment Financial Statements for the Year Ended December 31, 2013 - RS New Braunfels, Ltd.	Financial Audits	CliftonLarsonAllen, LLP	20,000

Delegations of Authority Requested in Fiscal Years 2013 and 2014

Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
2014	Audit of the Permanent School Fund Real Estate Investment Financial Statements for the Year Ended December 31, 2013 - Imperial Johnson, LLC	Financial Audits	CliftonLarsonAllen, LLP	40,000
General Land Office - Total				\$1,364,556
551 - Department of Agriculture				
2013	Audit of Financial Statements for the Year Ended August 31, 2013 - Finance Authority	Financial Audits	Jansen & Gregorczyk, CPAs	\$ 11,000
2014	Audit of Financial Statements for the Year Ended August 31, 2014 - Finance Authority	Financial Audits	Martinez, Rosario & Company, LLP, CPAs	13,000
Department of Agriculture - Total				\$24,000
554 - Animal Health Commission				
2013	Internal Audit Services for Fiscal Year 2013	Internal Audit Services	Monday N. Rufus, PC	\$ 35,000
2013	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	Monday N. Rufus, PC	35,000
2014	Internal Audit Services for Fiscal Year 2015	Internal Audit Services	Monday N. Rufus, PC	45,000
Animal Health Commission - Total				\$115,000
592 - Soil and Water Conservation Board				
2013	Internal Audit Services for Fiscal Year 2013	Internal Audit Services	Jansen & Gregorczyk, CPAs	\$ 24,000
2013	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	Jansen & Gregorczyk, CPAs	24,000
Soil and Water Conservation Board - Total				\$48,000
Article VI - Total				\$1,551,556
Article VII - Business and Economic Development				
362 - Texas Lottery Commission				
2013	Audit of Financial Statements for the Year Ended August 31, 2013. This delegation of authority request also included:	Financial Audits	Weaver and Tidwell, LLP	\$ 80,000 ^h
	▪ Agreed-upon Procedures Engagement for Mega Millions and Powerball Transactions, Accounts, and Processes for the Year Ended August 31, 2013	Other Services	Weaver and Tidwell, LLP	
2013	Agreed-upon Procedures Engagement for the Verification and Certification of Lottery Drawings for Fiscal Year 2014	Other Services	Davila, Buschhorn & Associates, P.C.	1,029,086
2014	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	McConnell & Jones, LLP	300,000
2014	Audit of Financial Statements for the Year Ended August 31, 2014. This delegation of authority request also included:	Financial Audits	Weaver and Tidwell, LLP	80,000 ⁱ
	▪ Agreed-upon Procedures Engagement for Mega Millions and Powerball Transactions, Accounts, and Processes for the Year Ended August 31, 2014	Other Services	Weaver and Tidwell, LLP	

Delegations of Authority Requested in Fiscal Years 2013 and 2014				
Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
2014	Comprehensive Study and Evaluation of Lottery Security for 2014	Other Services	Grant Thornton LLP	300,000
2014	Agreed-upon Procedures Engagement for the Verification and Certification of Lottery Drawings for Fiscal Year 2015	Other Services	Davila, Buschhorn & Associates, P.C.	1,029,086
2014	Internal Audit Services for Fiscal Year 2015	Internal Audit Services	McConnell & Jones, LLP	\$300,000
Texas Lottery Commission - Total				\$3,118,172
601 - Department of Transportation				
2014	Audit of the Financial Statements for the Year Ended August 31, 2014, of the Department of Transportation, the Central Texas Turnpike, and the Texas Mobility Fund	Financial Audits	Crowe Horwath LLP	\$ 650,000
Department of Transportation - Total				\$650,000
608 - Department of Motor Vehicles				
2014	Internal Audit Department Professional Services for Fiscal Year 2015 - Staff Augmentation	Other Services	TIBH Industries, Inc.	\$ 63,000 ^j
2014	Staff Augmentation for the Automobile Burglary and Theft Prevention Authority	Other Services	TIBH Industries, Inc.	47,000 ^j
Department of Motor Vehicles - Total				\$110,000
Article VII - Total				\$3,878,172
Article VIII - Regulatory				
312 - State Securities Board				
2014	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	Garza/Gonzalez & Associates	\$ 20,000
State Securities Board - Total				\$20,000
360 - State Office of Administrative Hearings				
2013	Internal Audit Services for Fiscal Year 2013	Internal Audit Services	Jansen & Gregorczyk, CPAs	\$ 24,350
2013	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	Jansen & Gregorczyk, CPAs	29,500
2014	Internal Audit Services for Fiscal Year 2015	Internal Audit Services	Contract Pending	Not Applicable ^a
State Office of Administrative Hearings - Total				\$53,850
456 - State Board of Plumbing Examiners				
2013	Internal Audit Services - Financial Audit for the Fiscal Year Ended August 31, 2012	Internal Audit Services	Monday N. Rufus, PC	\$ 10,000
State Board of Plumbing Examiners - Total				\$10,000
473 - Public Utility Commission of Texas				
2013	Audit of the Texas Universal Service Fund's Financial Statements for the Year Ended August 31, 2013	Financial Audits	Hurlbert, CPA, LLC	\$ 52,000

Delegations of Authority Requested in Fiscal Years 2013 and 2014

Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
2014	Audit of the Texas Universal Service Fund's Financial Statements for the Year Ended August 31, 2014	Financial Audits	Hurlbert, CPA, LLC	165,000
Public Utility Commission of Texas - Total				\$217,000
476 - Racing Commission				
2014	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	Monday N. Rufus, PC	\$ 10,000
Racing Commission - Total				\$10,000
503 - Texas Medical Board				
2013	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	Rupert & Associates, PC	\$ 24,710
2014	Internal Audit Services for Fiscal Year 2015	Internal Audit Services	Garza/Gonzalez & Associates	24,710
Texas Medical Board - Total				\$49,420
Article VIII - Total				\$360,270
Other State Entities^k				
14 - Texas A&M Research Foundation				
2013	Audit of Financial Statements for the Year Ended August 31, 2013	Financial Audits	Ingram, Wallis & Co., PC	\$ 75,000
2014	Audit of Financial Statements for the Year Ended August 31, 2014	Financial Audits	Ingram, Wallis & Co., PC	75,000
Texas A&M Research Foundation - Total				\$150,000
315 - Comptroller - Prepaid Higher Education Tuition Board				
2013	Audits of the Prepaid Tuition and College Savings Plans Financial Statements for the Year Ended August 31, 2013	Financial Audits	Padgett, Stratemann & Co., LLP	\$ 200,000 ^l
2014	Audits of the Prepaid Tuition and College Savings Plans Financial Statements for the Year Ended August 31, 2014	Financial Audits	Padgett, Stratemann & Co., LLP	52,500 ^l
Comptroller - Prepaid Higher Education Tuition Board - Total				\$252,500
329 - Real Estate Commission				
2013	Internal Audit Services for Fiscal Year 2013	Internal Audit Services	Garza/Gonzalez & Associates	\$ 20,400
2014	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	Garza/Gonzalez & Associates	22,400
Real Estate Commission - Total				\$42,800
449 - Finance Commission of Texas				
2013	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	Garza/Gonzalez & Associates	\$ 50,000
2014	Internal Audit Services for Fiscal Year 2015	Internal Audit Services	Garza/Gonzalez & Associates	60,000
Finance Commission of Texas - Total				\$110,000

Delegations of Authority Requested in Fiscal Years 2013 and 2014				
Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
457 - Board of Public Accountancy				
2013	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	Monday N. Rufus, PC	\$ 25,000
2014	Internal Audit Services for Fiscal Year 2015	Internal Audit Services	Monday N. Rufus, PC	25,000
Board of Public Accountancy - Total				\$50,000
460 - Board of Professional Engineers				
2013	Internal Audit Services for Fiscal Year 2013	Internal Audit Services	Monday N. Rufus, PC	\$ 5,000
2014	Internal Audit Services for Fiscal Year 2014	Internal Audit Services	Monday N. Rufus, PC	8,400
Board of Professional Engineers - Total				\$13,400
930 - Texas Treasury Safekeeping Trust Company				
2013	Audit of Financial Statements for the Year Ended August 31, 2013. This delegation of authority request also included:	Financial Audits	Padgett, Stratemann & Co., LLP	\$200,000 ^m
	▪ Audit of Texas Local Government Investment Pool Financial Statements for the Year Ended August 31, 2013	Financial Audits	Padgett, Stratemann & Co., LLP	
	▪ Audit of Texas Local Government Investment Pool Prime Financial Statements for the Year Ended August 31, 2013	Financial Audits	Padgett, Stratemann & Co., LLP	
	▪ An Audit of the Tobacco Settlement Permanent Trust Fund for the Year Ended December 31, 2013	Financial Audits	Padgett, Stratemann & Co., LLP	
2014	Audit of Financial Statements for the Year Ended August 31, 2014. This delegation of authority request also included:	Financial Audits	Padgett, Stratemann & Co., LLP	\$300,000 ⁿ
	▪ Audit of the Texas Local Government Investment Pool Financial Statements for the Year Ended August 31, 2014	Financial Audits	Padgett, Stratemann & Co., LLP	
	▪ Audit of Texas Local Government Investment Pool Prime Financial Statements for the Year Ended August 31, 2014	Financial Audits	Padgett, Stratemann & Co., LLP	
	▪ An Audit of the Tobacco Settlement Permanent Trust Fund for the Year Ended December 31, 2014	Financial Audits	Padgett, Stratemann & Co., LLP	
	▪ An Audit of the State Water Implementation Fund for Texas for the Period of November 22, 2013 through August 31, 2014	Financial Audits	Padgett, Stratemann & Co., LLP	
Texas Treasury Safekeeping Trust Company - Total				\$500,000
Other State Entities - Total				\$1,118,700
Delegations of Authority Estimated Cost for Fiscal Years 2013 and 2014 - Total				\$62,286,526

Delegations of Authority Requested in Fiscal Years 2013 and 2014

Request Fiscal Year	Project Title	Project Type	Contractor Name	Entity Estimated Cost
	<p>^a The state entity provided an estimated cost; however, the contract was not finalized at the time of this project.</p> <p>^b The University of Texas System Administration requested under one delegation the authority to contract for external audit services for audits of Cancer Prevention and Research Institute awards received by universities under its administration. It reported a total estimated cost of \$797,200 for all of these audits.</p> <p>^c Lamar University requested under one delegation the authority to contract for external audit services for two projects. It reported \$15,000 as the total estimated cost for both projects.</p> <p>^d Lamar University requested under one delegation the authority to contract for external audit services for two projects. It reported \$15,000 as the total estimated cost for both projects.</p> <p>^e Texas State Technical College-West Texas requested under one delegation the authority to contract for external audit services for two projects. It reported \$30,000 as the total estimated cost for both projects.</p> <p>^f Texas State Technical College-Waco requested under one delegation the authority to contract for external audit services for two projects. It reported \$80,000 as the total estimated cost for both projects.</p> <p>^g The Adjutant General's Department was abolished as of September 1, 2013, and reorganized into the Texas Military Department.</p> <p>^h The Texas Lottery Commission requested under one delegation the authority to contract for external audit services for two projects. It reported \$80,000 as the total estimated cost for both projects.</p> <p>ⁱ The Texas Lottery Commission requested under one delegation the authority to contract for external audit services for two projects. It reported \$80,000 as the total estimated cost for both projects.</p> <p>^j Professional services were procured through an Office of the Comptroller of Public Accounts' state term contract.</p> <p>^k Other state entities that are not included in the General Appropriations Act.</p> <p>^l The audits of the State's Prepaid Tuition and College Savings Plans include: Texas Guaranteed Tuition Plan, Texas College Savings Plan, LoneStar 529 Savings Plan, Texas Tuition Promise Fund, Texas Match the Promise Foundation, Texas Prepaid Scholarship Fund, and the Savings Trust Account Settlement Account.</p> <p>^m The Texas Treasury Safekeeping Trust Company requested the delegation of audit authority to contract for external audit services for financial statements of the agency and certain funds managed by the agency. That request produced four audit reports. The agency reported a total estimated budget amount of \$200,000, which included the total estimated cost for all four reports.</p> <p>ⁿ The Texas Treasury Safekeeping Trust Company requested the delegation of audit authority to contract for external audit services for financial statements of the agency and certain funds managed by the agency. That request produced five audit reports. The agency reported a total estimated budget amount of \$300,000, which included the total estimated cost for all five reports.</p>			