



A Report on

Salary Supplements at Public Higher Education Institutions and State Agencies

March 2017
Report No. 17-707



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Overall Conclusion

Texas Government Code, Section 659.0201, requires public higher education institutions (including community colleges) and state agencies to collect and report information regarding gifts, grants, donations, or other considerations they receive for the purpose of providing salary supplements (see text box for additional details). To facilitate that reporting, **the State Auditor's Office distributed a** questionnaire to 221 state entities: 135 public higher education institutions and 86 state agencies in the executive branch of state government. All 221 state entities responded to the questionnaire.

It is important to note that the public higher education institutions and state agencies **completed the State Auditor's Office's** questionnaire based on their own interpretations of how the statutory reporting requirements applied to their entities. The public higher education institutions and state agencies self-reported the data presented in this report, and **the State Auditor's Office did not** independently verify that data.

Responses to the questionnaire were as follows:

- Eight public higher education institutions (three universities and five community colleges) reported that they received gifts, grants, donations, or other considerations during fiscal year 2016 designated to be used as a salary supplement for a named person, position, or endowment of the higher education institution. (See Table 1 in Chapter 1 for a list of the eight public higher education institutions.)
- Five public higher education institutions (three universities and two community colleges) reported that they received gifts, grants, donations, or other considerations for the purpose of a salary supplement from an entity created solely to provide support for the higher education institution. (See Chapter 1 for a list of the five public higher education institutions.)

Background Information

House Bill 12 (83rd Legislature, Regular Session) amended the Texas Government Code by adding Section 659.0201, which created additional reporting requirements for public higher education institutions and state agencies (including community colleges). (See Appendix 2 for Texas Government Code, Section 659.0201.)

Specifically, each public higher education institution (as defined by Section 61.003 of the Texas Education Code) and state agency is required to collect and report certain information related to gifts, grants, donations, or other considerations related to salary supplements provided to employees.

The State Auditor is required to compile the reported information and submit a report to the Legislature.

Source: Texas Government Code, Section 659.0201.

- No state agencies reported that they received gifts, grants, donations, or other considerations during fiscal year 2016 designated to be used as a salary supplement for an employee of the agency.

In addition, Texas Government Code, Section 659.0201, requires public higher education institutions and state agencies that receive salary supplements to make available certain information on their Web sites. However, not all of the eight public higher education institutions that asserted that they had received gifts, grants, donations, or other considerations reported that they complied with these requirements. (See Chapter 2 for more information about those public higher education institutions.) Specifically, as of December 16, 2016:

- Seven (88 percent) of the 8 public higher education institutions reported that they had not posted conflict of interest provisions on their Web sites, as required.
- Five (63 percent) of the 8 public higher education institutions reported that they had not posted the amount of each gift, grant, donation, or other consideration that was designated to be used as a salary supplement, as required.

In addition, Texas Government Code, Section 659.026, requires public higher education institutions and state agencies to make available on their Web sites certain workforce- and salary-related information. The majority of the public higher education institutions and state agencies that responded to the questionnaire reported they had the information available on their Web sites. Specifically:

- Of the 135 public higher education institutions that responded to the questionnaire, 106 (79 percent) reported that they made the required information available on their Web sites.
- Of 86 state agencies that responded to the questionnaire, 70 (81 percent) reported that they made all of the required information available on their Web sites.

Project Objectives and Scope

The objectives of this project were to:

- Collect data from each state agency receiving a gift, grant, donation, or other consideration from a person that the person designates to be used as a salary supplement for a named person, position, or endowment.
- Report data related to salary supplements and conflicts of interest to the Legislature.

The scope of this project included the collection of fiscal year 2016 salary supplement-related data from 221 public higher education institutions and state agencies. For this project, that included public higher education institutions

(including community colleges) as defined by Texas Education Code, Section 61.003, and boards, commissions, departments, institutes, offices, or other agencies in the executive branch of the state government. (See Appendix 3 for a full list of entities included in this project.)

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Detailed Results

Chapter 1

Public Higher Education Institutions and State Agencies That Reported They Received Gifts, Grants, Donations, or Other Considerations Designated to Be Used as a Salary Supplement in Fiscal Year 2016

Texas Government Code, Section 659.0201, requires public higher education institutions (including community colleges) and state agencies to collect and report information regarding gifts, grants, donations, or other considerations they receive for the purpose of providing salary supplements. To facilitate that reporting, the State Auditor's Office distributed a questionnaire to 221 state entities: 135 public higher education institutions and 86 state agencies in the executive branch of state government. All 221 public higher education institutions and state agencies responded to the questionnaire. The State Auditor's Office did not independently verify that data.

Public Higher Education Institutions

Eight public higher education institutions (three universities and five community colleges) reported that they received gifts, grants, donations, or other considerations from a person that the person designated to be used as a salary supplement for a named person, position, or endowment during fiscal year 2016. Table 1 on the next page lists the information related to the requirements in Texas Government Code, Section 659.0201 (i), reported by those eight public higher education institutions.

Table 1

Public Higher Education Institutions That Reported Receiving Gifts, Grants, Donations, or Other Considerations from a Person that the Person Designated for Salary Supplements for a Named Person, Position, or Endowment					
Fiscal Year 2016					
Public Higher Education Institution	Donor		Entity Details		Public Higher Education Institution Oversight Procedures to Monitor the Use of Gifts, Grants, Donations, or Other Considerations (As Reported by the Public Higher Education Institution)
	Donor (Individual or Entity)	Type of Donor Entity	Is This a Supporting Organization (as Defined by the U.S. Internal Revenue Service)?	Type and Name of Supporting Organization (if Classified as a Supporting Organization by the U.S. Internal Revenue Service)	
Universities					
Sam Houston State University	<i>Entity</i>	<i>For Profit</i>	<i>No</i>	<i>Not Applicable</i>	<i>TSUS Rules and Regulations.</i>
Sul Ross State University	<i>Entities (2)</i>	<i>Foundations</i>	<i>Yes</i>	<i>509 (a) (3) Sul Ross Support Foundation, Type III</i>	<i>Specific funds and/or bank accounts are established to monitor receipt of donations and expenditures. Only specific designated staff have the authority to access funds and multiple documented levels of approvals are managed electronically and manually. Regular reports are prepared and provided to key administrative staff and/or donors for review and validation of information.</i>
University of Houston	<i>Entities (3)</i>	<i>Foundations</i>	<i>Yes</i>	<i>UH College of Business Foundation UH Law Foundation The Foundation for Education and Research in Vision (FERV) All are Type III</i>	<i>The Division of Internal Audit monitors compliance for the supporting organizations annually and reports any findings to the Board of Regents. See, http://www.uh.edu/af/universityservices/policies/sam/8InsAdvancement/8A2.pdf</i>
Community Colleges					
College of the Mainland	<i>Entity</i>	<i>Texas Higher Ed Coordinating Board</i>	<i>No</i>	<i>Not Applicable</i>	<i>Assign an activity code to segregate the specified funds from all other funds. Grant Accountant and Grant Manager monitor grant expenses and activity.</i>
Grayson College	<i>Entity</i>	<i>State of Texas</i>	<i>No</i>	<i>Not Applicable</i>	<i>Business Office applies supplement to salaries as determined by nursing administration. They jointly report the use of the funds to the Texas Higher Education Coordinating Board.</i>
Houston Community College	<i>Entity</i>	<i>Oil Company</i>	<i>No</i>	<i>Not Applicable</i>	<i>The monitoring will be done through HCC payroll.</i>
North Central Texas College District	<i>Entity</i>	<i>Non-Profit</i>	<i>No</i>	<i>Not Applicable</i>	<i>Annual external financial audit.</i>
Odessa College	<i>Entity</i>	<i>Hospital</i>	<i>No</i>	<i>Not Applicable</i>	<i>The gift is placed in a separate account used to pay the Director of Nursing annual salary.</i>

Source: Public higher education institutions' and state agencies' responses to the State Auditor's Office's questionnaire.

Table 2 provides additional information the public higher education institutions reported that explained how they may use the gifts, grants, donations, or other considerations.

Table 2

Comments and Explanations on the Use of Gifts, Grants, Donations, and Other Considerations That the Public Higher Education Institutions Reported to the State Auditor's Office	
Public Higher Education Institution	Use of Gifts, Grants, Donations, and Other Considerations
Universities	
Sam Houston State University	<i>Gifts, grants, donations & other considerations are used in accordance with the donor(s) agreements as well as any applicable state and federal laws. The funds noted above will be used to support a professor in the emerging field of engineering technology as defined in the donor agreement.</i>
Sul Ross State University	<i>Donations are being used to supplement salaries per agreement with foundations.</i>
University of Houston	<i>The funds are used to reimburse the University for services the employees performed for the Foundations. We use restricted funds from gifts, grants and donations in the manner designated by the gift instrument. For unrestricted funds in these categories they are used consistent with University purposes. The salary supplements listed above are to reimburse the University for services the employees performed for the Foundations.</i>
Community Colleges	
College of the Mainland	<i>College of the Mainland uses funds received as the agreement/contract specifically directs. If the agreement/contract states that some of the funds received should be used as salary supplements then that is the practice.</i>
Grayson College	<i>Grayson College uses the grant funds from the Nursing Shortage Reduction Program from the State of Texas to supplement the salaries of the nursing faculty members. This effort is aimed at recruiting and retaining these faculty members which is vital to our efforts to train nurses and reduce the nursing shortage.</i>
Houston Community College	<i>The Houston Community College Foundation enhances the quality of life of our community and of our fellow citizens through fundraising efforts that improve access to higher education, support career and technology training, and advance student learning at Houston Community College. The HCC Foundation supports HCC's mission by providing financial assistance in three main areas: Student Scholarships and Endowments, Capital Projects and Program Support and Faculty Grants and Awards. All gifts are utilized according to donor directive and in compliance with IRS regulations.</i>
North Central Texas College District	<i>Salary.</i>
Odessa College	<i>The gift is placed in a separate account used to pay the Director of Nursing annual salary.</i>

Source: Public higher education institutions' and state agencies' responses to the State Auditor's Office's questionnaire.

Five public higher education institutions (three universities and two community colleges) reported that they received gifts, grants, donations, or other considerations from an entity created solely to provide support for the institution. Those public higher education institutions were:

Universities

- Sam Houston State University.
- Sul Ross State University.
- University of Houston.

Community Colleges

- North Central Texas College District.
- Weatherford College.

State Agencies

No state agencies reported that it received gifts, grants, donations, or other considerations from a person that the person designated to be used as a salary supplement for an employee during fiscal year 2016. However, the Higher Education Coordinating Board responded as follows:

No gift, grant, donation or other consideration exceeding \$10,000 was received by the Coordinating Board from an entity created solely to provide support to the Coordinating Board, designated as a salary supplement. The College for All Texans Foundation, a 501 (c)(3) supporting foundation for the Coordinating Board, did provide a \$65,000 annual stipend directly to . . . [the] Commissioner of Higher Education. This stipend was not received by the agency, and therefore our answer is “No” to the question, as phrased.

Public Higher Education Institutions and State Agencies That Were Required to Post Certain Information on Their Web Sites

Statute directs public higher education institutions and state agencies to report and post on their Web sites certain information related to salary supplements and other workforce information. Specifically:

- Texas Government Code, Section 659.0201, requires public higher education institutions and state agencies that accept a gift, grant, donation, or other consideration from a person that the person designates to be used as a salary supplement to post certain information on the public higher education institutions' and state agencies' Web sites.
- Texas Government Code, Section 659.026, requires public higher education institutions and state agencies to make available on their Web sites certain workforce- and salary-related information.

This chapter provides the information related to the requirements in Texas Government Code, Sections 659.0201 and 659.026, that the public higher education institutions and state agencies reported on the questionnaire that the State Auditor's Office distributed. The State Auditor's Office did not independently verify that data.

Reporting Public Higher Education Institutions Receiving Gifts, Grants, Donations, or Other Considerations¹

Of the eight public higher education institutions (three universities and five community colleges) that reported they received gifts, grants, donations, or other considerations from a person that the person designated to be used as a salary supplement:

- Seven public higher education institutions reported they did not post conflict of interest provisions on their Web sites, as required by Texas Government Code, Section 659.0201(c). Those seven public higher education institutions were:
 - ♦ Sam Houston State University.
 - ♦ Sul Ross State University.
 - ♦ College of the Mainland.

¹ No state agencies reported that they received gifts, grants, donations, or other considerations from a person that the person designated to be used as a salary supplement (see Chapter 1).

- ♦ Grayson College.
- ♦ Houston Community College.
- ♦ North Central Texas College District.
- ♦ Odessa College.
- Five public higher education institutions reported they did not post the amount of each gift, grant, donation, or other consideration provided by the person that was designated to be used as a salary supplement, as required by Texas Government Code, Section 659.0201(b). Those five public higher education institutions were:
 - ♦ Sam Houston State University.
 - ♦ University of Houston.
 - ♦ College of the Mainland.
 - ♦ Houston Community College.
 - ♦ North Central Texas College District.

Texas Government Code, Section 659.026, requires public higher education institutions and state agencies to make available on their Web sites certain information (see text box). However, not all of the public higher education institutions and state agencies that responded to the questionnaire reported they had made the required information available. Specifically:

- Of the 135 public higher education institutions that responded to the questionnaire, 106 (79 percent) reported that they made the required information available on their Web sites.
- Of 86 state agencies that responded to the questionnaire, 70 (81 percent) reported that they made all of the required information available on their Web sites.

Web Site Posting Requirements

Texas Government Code, Section 659.026, requires public higher education institutions and state agencies to make the following items available on their Web sites.

- The number of full-time equivalent employees.
- The amount of legislative appropriations to the public higher education institution or agency for each fiscal year of the current state fiscal biennium.
- The public **higher education institution's** or **agency's** methodology, including any employment market analysis, for determining the compensation of executive staff employed by the public higher education institution or agency, along with the name and position of the person who selected the methodology.
- Whether executive staff are eligible for a salary supplement.
- The market average for compensation of similar executive staff in the private and public sectors.
- The average compensation paid to employees employed by the public higher education institution or agency who are not executive staff.
- The percentage increase in compensation of executive staff for each fiscal year of the five preceding fiscal years and the percentage increase in legislative appropriations to the public higher education institution or agency for each of the five preceding fiscal years.

Source: Texas Government Code, Section 659.026.

Appendices

Appendix 1

Objectives, Scope, and Methodology

Objectives

The objectives of this project were to:

- Collect data from each state agency receiving a gift, grant, donation, or other consideration from a person that the person designated to be used as a salary supplement for a named person, position, or endowment.
- Report data related to salary supplements and conflicts of interest to the Legislature.

Scope

The scope of this project included the collection of fiscal year 2016 salary supplement-related data from 221 public higher education institutions and state agencies. For this project, that included public higher education institutions (including community colleges) as defined by Texas Education Code, Section 61.003, and boards, commissions, departments, institutes, offices, or other agencies in the executive branch of the state government. (See Appendix 3 for a full list of entities included in this project.)

Methodology

The State Auditor's Office developed a questionnaire to collect public higher education institutions' and state agencies' information related to the requirements in Texas Government Code, Section 659.0201. The State Auditor's Office distributed that questionnaire to 221 public higher education institutions and state agencies. When necessary, the State Auditor's Office followed up with those entities for clarification on their responses.

The public higher education institutions and state agencies completed the State Auditor's Office questionnaire based on their own interpretations of the statutory reporting requirements. The entities self-reported the data presented in this report, and the State Auditor's Office did not independently verify that data.

The data collection began in December 2016 and was completed in February 2017.

Information collected and reviewed included the following:

- Public higher education institutions' and state agencies' responses to the State Auditor's Office's questionnaire.

Procedures conducted included the following:

- Distributed a questionnaire designed to capture the salary supplement-related data as identified in Texas Government Code, Section 659.0201.
- Compiled the public higher education institution and state agency responses into a report for the Legislature.

Criteria used included the following:

- Texas Government Code, Section 659.0201.
- Texas Government Code, Section 659.026.

Project Information

Project fieldwork was conducted from November 2016 through February 2017. This project was not an audit, and the information in this report was not subjected to all the tests and confirmations that would be performed in an audit. However, the information in this report was subject to certain quality control procedures to ensure accuracy.

The following members of the State Auditor's staff completed this project:

- Jerod Heine, MBA (Project Manager)
- Douglas Jarnagan
- Colleen F. West
- Brianna C. Pierce, CPA (Quality Control Reviewer)
- Michael A. Simon, MBA, CGAP (Audit Manager)

Section 659.0201. GIFTS, GRANTS, AND DONATIONS FOR SALARY SUPPLEMENT; REPORTING. (a) In this section, “state agency” means a board, commission, department, institute, office, or other agency in the executive branch of state government that is created by the constitution or a statute of this state, including an institution of higher education as defined by Section 61.003, [Texas] Education Code.

(b) A state agency that accepts a gift, grant, donation, or other consideration from a person that the person designates to be used as a salary supplement for an employee of the agency shall post on the agency’s Internet website, in addition to the information required by Section 659.026, the amount of each gift, grant, donation, or other consideration provided by the person that is designated to be used as a salary supplement for an employee of the agency. The agency may not post the name of the person.

(c) A state agency described by Subsection (b) by rule shall adopt conflict of interest provisions regarding the acceptance by the agency of a gift, grant, donation, or other consideration to be used as a salary supplement for an employee of the agency. The governing board of an institution of higher education shall adopt the conflict of interest provisions required by this subsection in the same manner as the board adopts other policies applicable to the institution. The agency shall post the conflict of interest provisions on the agency’s Internet website.

(d) If the person making a gift, grant, or donation or providing other consideration to the state agency for the purpose of a salary supplement is an entity created solely to provide support for the state agency, the entity shall report to the agency:

(1) the name of each person who makes gifts, grants, or donations, or provides other consideration to the entity, in an amount or having a value that exceeds \$10,000, unless the person has made a request to the entity to remain anonymous; and

(2) the amount or value of each specific gift, grant, donation, or other consideration.

(e) A state agency that receives a gift, grant, donation, or other consideration described by Subsection (d) shall compile the information the

agency receives under Subsection (d) into a report and submit the report to the state auditor and the legislature.

(f) Information provided to an institution of higher education under Subsection (d) is confidential and is not subject to disclosure under Chapter 552.

(g) The state auditor may review the report submitted under Subsection (e) to identify any conflicts of interest or any other areas of risk. The state auditor shall report the results of an audit performed under this section to the legislature.

(h) The state auditor shall adopt a schedule and format for reporting information required by this section that does not require the release of information that identifies an anonymous donor.

(i) Each state agency receiving a gift, grant, donation, or other consideration from a person that is designated to be used as a salary supplement for a named person, position, or endowment shall report the following information to the state auditor in the form determined by the state auditor:

(1) whether the person making the gift, grant, or donation or providing other consideration to the state agency is an individual or an entity;

(2) if the person is an entity, the type of entity;

(3) if the entity is a nonprofit entity or organization, whether the entity is classified as a supporting organization by the Internal Revenue Service;

(4) if the entity is classified as a supporting organization by the Internal Revenue Service, the type of supporting organization, the name of the supported organization, and any other information relating to that classification;

(5) any internal or external oversight procedures the state agency has established to monitor the use of any gift, grant, donation, or other consideration the agency receives; and

(6) how the state agency uses gifts, grants, donations, and other consideration the agency receives, including whether they are used to provide salary supplements for agency employees.

(j) The state auditor shall compile the information received under Subsection (i) into a report and submit the report to the legislature.

Added by Acts 2013, 83rd Leg., R.S., Ch. 1128 (H.B. 12), Sec. 1, eff. June 14, 2013 .

List of Public Higher Education Institutions and State Agencies That Responded **to State Auditor's Office Questionnaire**

Table 3 lists all of the public higher education institutions and state agencies subject to Texas Government Code, Section 659.0201 and whether they reported receiving any salary supplements described in Texas Government Code, Section 659.0201.

In Table 3, the public higher education institutions are listed in the following order:

- Public higher education institutions that reported they received salary supplements in accordance with Texas Government Code, Section 659.0201.
- The remaining universities in alphabetical order.
- The remaining community colleges in alphabetical order.

State agencies are listed after the public higher education institutions.

Table 3

Public Higher Education Institutions and State Agencies That Responded to State Auditor's Office's Questionnaire	
Public Higher Education Institution or State Agency	Reported a Salary Supplement as Described in Texas Government Code, Section 659.0201?
Public Higher Education Institutions That Reported They Received Applicable Salary Supplements	
College of the Mainland ^a	Yes
Grayson College ^a	Yes
Houston Community College ^a	Yes
North Central Texas College District ^{a b}	Yes
Odessa College ^a	Yes
Sam Houston State University ^{a b}	Yes
Sul Ross State University ^{a b}	Yes
University of Houston ^{a b}	Yes
Weatherford College ^b	Yes
Universities That Reported They Did Not Receive Applicable Salary Supplements	
Angelo State University	No
Lamar Institute of Technology	No

**Public Higher Education Institutions and State Agencies
That Responded to State Auditor's Office's Questionnaire**

Public Higher Education Institution or State Agency	Reported a Salary Supplement as Described in Texas Government Code, Section 659.0201?
Lamar State College - Orange	No
Lamar State College - Port Arthur	No
Lamar University	No
Midwestern State University	No
Prairie View A&M University	No
Stephen F. Austin State University	No
Sul Ross State University Rio Grande College	No
Tarleton State University	No
Texas A&M AgriLife Extension Service	No
Texas A&M AgriLife Research	No
Texas A&M Engineering Experiment Station	No
Texas A&M Engineering Extension Service	No
Texas A&M Forest Service	No
Texas A&M International University	No
Texas A&M System Shared Services Center	No
Texas A&M Transportation Institute	No
Texas A&M University	No
Texas A&M University - Central Texas	No
Texas A&M University - Commerce	No
Texas A&M University - Corpus Christi	No
Texas A&M University at Galveston	No
Texas A&M University - Kingsville	No
Texas A&M University - San Antonio	No
Texas A&M University - Texarkana	No
Texas A&M University System	No
Texas A&M University System Health Science Center	No
Texas A&M University System - Office of Technology Commercialization	No
Texas A&M Veterinary Medical Diagnostic Laboratory	No
Texas Southern University	No
Texas State Technical College - Harlingen	No
Texas State Technical College - Marshall	No
Texas State Technical College - Waco	No
Texas State Technical College - West Texas	No
Texas State Technical College System	No
Texas State University	No

**Public Higher Education Institutions and State Agencies
That Responded to State Auditor's Office's Questionnaire**

Public Higher Education Institution or State Agency	Reported a Salary Supplement as Described in Texas Government Code, Section 659.0201?
Texas State University System	No
Texas Tech University	No
Texas Tech University Health Science Center at El Paso	No
Texas Tech University Health Sciences Center	No
Texas Tech University System	No
Texas Woman's University	No
University of Houston - Clear Lake	No
University of Houston - Downtown	No
University of Houston - Victoria	No
University of Houston System	No
University of North Texas	No
University of North Texas - Dallas	No
University of North Texas Health Science Center at Fort Worth	No
University of North Texas System	No
The University of Texas at Arlington	No
The University of Texas at Austin	No
The University of Texas at Dallas	No
The University of Texas at El Paso	No
The University of Texas Health Science Center at Houston	No
The University of Texas Health Science Center at San Antonio	No
The University of Texas Health Science Center at Tyler	No
The University of Texas M.D. Anderson Cancer Center	No
The University of Texas Medical Branch at Galveston	No
The University of Texas of the Permian Basin	No
The University of Texas Rio Grande Valley	No
The University of Texas at San Antonio	No
The University of Texas Southwestern Medical Center	No
The University of Texas System Administration	No
The University of Texas at Tyler	No
West Texas A&M University	No
Community Colleges That Reported They Did Not Receive Applicable Salary Supplements	
Alamo Colleges District	No
Alamo Colleges - Northeast Lakeview College	No
Alamo Colleges - Northwest Vista	No
Alamo Colleges - Palo Alto	No

**Public Higher Education Institutions and State Agencies
That Responded to State Auditor's Office's Questionnaire**

Public Higher Education Institution or State Agency	Reported a Salary Supplement as Described in Texas Government Code, Section 659.0201?
Alamo Colleges - San Antonio College	No
Alamo Colleges - St. Phillips	No
Alvin Community College	No
Amarillo College	No
Angelina College	No
Austin Community College District	No
Blinn College	No
Brazosport College	No
Central Texas College District	No
Cisco College	No
Clarendon College	No
Coastal Bend College	No
Collin County Community College	No
Dallas County Community College District	No
Dallas County Community College District - Brookhaven	No
Dallas County Community College District - Cedar Valley	No
Dallas County Community College District - Eastfield College	No
Dallas County Community College District - El Centro	No
Dallas County Community College District - Mountain View	No
Dallas County Community College District - North Lake	No
Dallas County Community College District - Richland College	No
Del Mar College	No
El Paso Community College	No
Frank Phillips College (Borger Junior College District)	No
Galveston College	No
Hill College	No
Howard College at Big Spring	No
Kilgore College	No
Laredo Community College	No
Lee College	No
Lone Star College System	No
McLennan Community College	No
Midland College	No
Navarro College	No
Northeast Texas Community College	No

**Public Higher Education Institutions and State Agencies
That Responded to State Auditor's Office's Questionnaire**

Public Higher Education Institution or State Agency	Reported a Salary Supplement as Described in Texas Government Code, Section 659.0201?
Panola College	No
Paris Junior College	No
Ranger College	No
San Jacinto College District	No
San Jacinto College District - Central Campus	No
San Jacinto College District - North Campus	No
San Jacinto College District - South Campus	No
South Plains College	No
South Texas College	No
Southwest Texas Junior College	No
Tarrant County College District	No
Temple College	No
Texarkana College	No
Texas Southmost College	No
Trinity Valley Community College	No
Tyler Junior College	No
Vernon College	No
Victoria College	No
Western Texas College	No
Wharton County Junior College	No
State Agencies	
Alcoholic Beverage Commission	No
Animal Health Commission	No
Board of Architectural Examiners	No
Board of Chiropractic Examiners	No
Board of Examiners of Psychologists	No
Board of Pharmacy	No
Board of Plumbing Examiners	No
Board of Podiatric Medical Examiners	No
Board of Professional Engineers	No
Board of Professional Geoscientists	No
Board of Professional Land Surveying	No
Board of Public Accountancy	No
Board of Veterinary Medical Examiners	No
Bond Review Board	No

**Public Higher Education Institutions and State Agencies
That Responded to State Auditor's Office's Questionnaire**

Public Higher Education Institution or State Agency	Reported a Salary Supplement as Described in Texas Government Code, Section 659.0201?
Cancer Prevention and Research Institute of Texas	No
Commission on the Arts	No
Commission on Environmental Quality	No
Commission on Fire Protection	No
Commission on Jail Standards	No
Commission on State Emergency Communications	No
Credit Union Department	No
Department of Aging and Disability Services	No
Department of Agriculture	No
Department of Assistive and Rehabilitative Services ^C	No
Department of Banking	No
Department of Criminal Justice	No
Department of Family and Protective Services	No
Department of Housing and Community Affairs	No
Department of Information Resources	No
Department of Insurance	No
Department of Licensing and Regulation	No
Department of Motor Vehicles	No
Department of Public Safety	No
Department of Savings and Mortgage Lending	No
Department of State Health Services	No
Department of Transportation	No
Employees Retirement System	No
Executive Council of Physical and Occupational Therapy Examiners	No
Funeral Service Commission	No
General Land Office	No
Health and Human Services Commission	No
Health Professions Council	No
Higher Education Coordinating Board	No
Historical Commission	No
Library and Archives Commission	No
Office of the Attorney General	No
Office of the Comptroller of Public Accounts	No
Office of Consumer Credit Commissioner	No
Office of the Governor	No

**Public Higher Education Institutions and State Agencies
That Responded to State Auditor's Office's Questionnaire**

Public Higher Education Institution or State Agency	Reported a Salary Supplement as Described in Texas Government Code, Section 659.0201?
Office of Injured Employee Counsel	No
Office of Public Insurance Counsel	No
Office of Public Utility Counsel	No
Office of the Secretary of State	No
Office of State-Federal Relations	No
Optometry Board	No
Parks and Wildlife Department	No
Pension Review Board	No
Preservation Board	No
Public Finance Authority	No
Public Utility Commission of Texas	No
Racing Commission	No
Railroad Commission	No
Real Estate Commission	No
School for the Blind and Visually Impaired	No
School for the Deaf	No
Soil and Water Conservation Board	No
State Office of Administrative Hearings	No
State Office of Risk Management	No
State Securities Board	No
Teacher Retirement System	No
Texas Board of Nursing	No
Texas Civil Commitment Office	No
Texas Commission on Law Enforcement	No
Texas Education Agency	No
Texas Emergency Services Retirement System	No
Texas Ethics Commission	No
Texas Facilities Commission	No
Texas Juvenile Justice Department	No
Texas Lottery Commission	No
Texas Medical Board	No
Texas Military Department	No
Texas State Board of Dental Examiners	No
Texas Workforce Commission	No
Veterans Commission	No

**Public Higher Education Institutions and State Agencies
That Responded to State Auditor's Office's Questionnaire**

Public Higher Education Institution or State Agency	Reported a Salary Supplement as Described in Texas Government Code, Section 659.0201?
Veterans Land Board	No
Water Development Board	No

^a The public higher education institution reported that it received gifts, grants, donations, or other considerations during fiscal year 2016 designated to be used as a salary supplement for a named person, position, or endowment of the higher education institution.

^b The public higher education institution reported that it received gifts, grants, donations, or other considerations for the purpose of a salary supplement from an entity created solely to provide support for the higher education institution.

^c **Effective September 1, 2016, the Department of Assistive and Rehabilitative Services' programs were transferred to the Health and Human Services Commission and the Texas Workforce Commission.**

Source: Results from State Auditor's Office's survey of public higher education institutions and agencies.

Copies of this report have been distributed to the following:

Legislative Audit Committee

The Honorable Dan Patrick, Lieutenant Governor, Joint Chair

The Honorable Joe Straus III, Speaker of the House, Joint Chair

The Honorable Jane Nelson, Senate Finance Committee

The Honorable Robert Nichols, Member, Texas Senate

The Honorable John Zerwas, House Appropriations Committee

The Honorable Dennis Bonnen, House Ways and Means Committee

Office of the Governor

The Honorable Greg Abbott, Governor

Presidents and Executive Directors of All Public
Higher Education Institutions and Agencies That
Completed the State Auditor's Office's Questionnaire



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