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State Auditor

An Audit Report on

**Selected Financial Transactions and
Financial Reporting at the Texas
Emergency Services Retirement System**

December 2021
Report No. 22-009



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Overall Conclusion

The Texas Emergency Services Retirement System (System) accurately collected, accounted for, and reported local contributions made by participating departments to its pension fund, which provides retirement benefits for volunteer firefighters and emergency services personnel in Texas.

However, the System should strengthen its processes for monitoring, documenting, and recording pension fund transactions; and following up on late payments.

Accounting and Reporting. The System had weaknesses in its processes for monitoring and documenting pension fund transactions and recording them in its internal accounting system. Specifically, the System:

- Did not establish adequate segregation of duties within its accounting function, permitting the chief financial officer to perform most activities with minimal oversight.
- Did not document accounting staff responsibilities.
- Did not establish adequate monitoring processes over certain pension fund financial activities.
- Did not consistently maintain supporting documentation for all pension fund transactions processed.

Collection and Deposit of Contributions. The System had a process in place to ensure that, for its semiannual billings, participating departments were invoiced and those invoices were supported and accurate. However, the System did not have documented processes for following up on late payments. Figure 1 on the next page shows the contribution and billing process for the System's pension fund.

Background Information

In 2013, the Texas Emergency Services Retirement System (System) was established as a state agency to provide benefits administration for a dedicated retirement fund for volunteer firefighters and emergency services personnel in Texas.

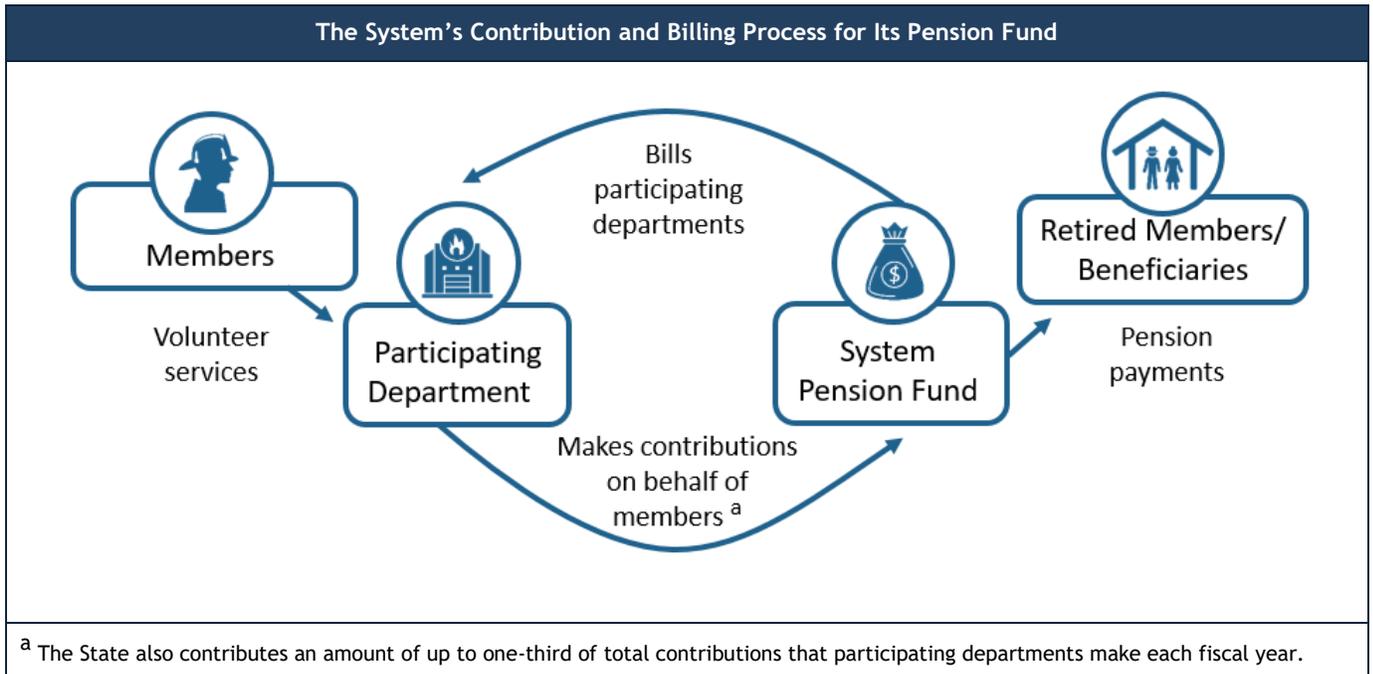
Governing bodies of the political subdivisions of participating departments contribute to the System's pension fund. Individual members do not pay contributions. Each governing body makes a contribution each month for each member who performs emergency services for the participating department.

The State also contributes an amount necessary to make the System's pension fund actuarially sound each year. The State's contribution may not exceed one-third of the total of all contributions by governing bodies in a particular year.

On July 30, 2021, the System contacted the State Auditor's Office to request an audit to verify that contributions to the System had been accurately invoiced, paid, and properly accounted for, and that processes were in place to reduce risk and help ensure the accuracy of its accounting and financial reporting.

Source: The System.

Figure 1



Source: Based on information provided by the System.

Strengthening its processes to address the weaknesses identified would help the System ensure that contributions continue to be appropriately collected, accounted for, and reported, and would reduce the risk to the System's pension fund.

Table 1 presents a summary of the findings in this report and the related issue ratings. (See Appendix 2 for more information about the issue rating classifications and descriptions.)

Table 1

Summary of Chapters/Subchapters and Related Issue Ratings		
Chapter/ Subchapter	Title	Issue Rating ^a
1-A	The System Collected, Accounted for, and Accurately Reported Pension Fund Contributions	Low
1-B	The System Had Weaknesses in Its Processes for Monitoring and Documenting Pension Fund Transactions and Recording Them in Its Internal Accounting System	High
2	The System Ensured That Its Semiannual Bills Were Supported and Accurate; However, It Should Develop Processes to Follow Up on Late Payments	Low

^a A chapter/subchapter is rated **Priority** if the issues identified present risks or effects that if not addressed could critically affect the audited entity's ability to effectively administer the program(s)/function(s) audited. Immediate action is required to address the noted concern and reduce risks to the audited entity.

Summary of Chapters/Subchapters and Related Issue Ratings		
Chapter/ Subchapter	Title	Issue Rating ^a
<p>A chapter/subchapter is rated High if the issues identified present risks or effects that if not addressed could substantially affect the audited entity’s ability to effectively administer the program(s)/function(s) audited. Prompt action is essential to address the noted concern and reduce risks to the audited entity.</p> <p>A chapter/subchapter is rated Medium if the issues identified present risks or effects that if not addressed could moderately affect the audited entity’s ability to effectively administer the program(s)/function(s) audited. Action is needed to address the noted concern and reduce risks to a more desirable level.</p> <p>A chapter/subchapter is rated Low if the audit identified strengths that support the audited entity’s ability to administer the program(s)/function(s) audited or the issues identified do not present significant risks or effects that would negatively affect the audited entity’s ability to effectively administer the program(s)/function(s) audited.</p>		

Auditors communicated other, less significant issues separately in writing to System management.

Summary of Management’s Response

At the end of certain chapters in this report, auditors made recommendations to address the issues identified during this audit. The System agreed with the recommendations in this report.

Audit Objective and Scope

The objective of this audit was to determine whether the System accurately collected, accounted for, and reported local contributions to the System during fiscal years 2019 through 2021.

The scope of this audit covered the collecting, accounting, and reporting of local contributions for fiscal years 2019, 2020, and 2021. The scope also included a review of significant internal control components related to the System’s collecting, accounting, and reporting of local contributions.

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Detailed Results

Chapter 1

The System Collected, Accounted for, and Accurately Reported Local Contributions; However, It Should Address Weaknesses in Its Processes for Monitoring and Recording Pension Fund Transactions

The Texas Emergency Services Retirement System (System) collected, accounted for, and accurately reported pension fund contributions that participating departments made to the System during fiscal years 2019 through 2021. However, the System had the following significant weaknesses in its processes for monitoring and documenting pension fund transactions and recording them in its internal accounting system:

- The System did not establish adequate segregation of duties within its accounting function. Specifically, the chief financial officer was responsible for most activities related to the pension fund with minimal oversight.
- The System did not document accounting staff responsibilities. As a result, some transactions were either not entered or entered inaccurately in the System's internal accounting system.
- The System did not perform adequate monitoring over certain pension fund financial activities, such as performing monthly reconciliations, uploading electronic payment information, and manually recording transaction information.
- The System did not consistently maintain supporting documentation for transactions processed. A lack of adequate supporting documentation significantly reduces the System's ability to verify the accuracy of those transactions.

These weaknesses create a significant risk of errors, fraud, and waste in the processing and recording of pension fund contributions. Strengthening its processes would help the System ensure that contributions continue to be appropriately collected, accounted for, and reported, and thus protect retirement funding for volunteer firefighters and emergency services personnel in Texas.

The System Collected, Accounted for, and Accurately Reported Pension Fund Contributions

Chapter 1-A
Rating:
Low ¹

For fiscal years 2019 through 2021, the System collected \$10.7 million² in pension fund contributions from participating departments. Documentation for entries in the Uniform Statewide Accounting System (USAS) generally supported that the System appropriately received and deposited those contributions.

In addition, the contribution payments due from each participating department for those three fiscal years, as calculated by the TESRS³ Online system (TOL), were accurately recorded in the System's internal accounting system, MIP Fund Accounting (MIP). During fiscal year 2019, the System also appropriately recorded all USAS transactions in MIP (see Chapter 1-B for a discussion about the recording of USAS transactions in fiscal years 2020 and 2021).

The System also reported contributions as required. Specifically, the pension contribution information presented in the System's annual financial statements for fiscal years 2019 and 2020 agreed with the information provided by the Office of the Comptroller of Public Accounts' (Comptroller's Office) reports.

¹ The risk related to the issues discussed in Chapter 1-A is rated as Low because the audit identified strengths that support the audited entity's ability to administer the program(s)/function(s) audited or the issues identified do not present significant risks or effects that would negatively affect the audited entity's ability to effectively administer the program(s)/function(s) audited.

² This total is as of August 2021. The System was still in the process of closing out its fiscal year 2021, and some amounts may be adjusted.

³ TESRS is the Texas Emergency Services Retirement System.

The System Had Weaknesses in Its Processes for Monitoring and Documenting Pension Fund Transactions and Recording Them in Its Internal Accounting System

Chapter 1-B
Rating:
High ⁴

The System did not (1) implement adequate segregation of duties among its financial staff, (2) adequately establish and document accounting staff responsibilities, (3) implement monitoring processes over pension fund transactions, or (4) adequately document certain pension fund transactions. As a result of the weaknesses discussed in this chapter, the System inaccurately recorded some transactions in its internal accounting system.

Inadequate segregation of duties. The System had two staff members dedicated to the accounting function, which includes the pension fund. While a small agency, the System is still responsible for segregating duties sufficient to provide oversight and accountability. However, for fiscal years 2019 through 2021, the chief financial officer was responsible for nearly all activities related to the pension fund, including initiating electronic payments from participating departments, entering those transactions into the accounting system, and reconciling the pension fund each month. The System also did not ensure that those activities were reviewed by another person (see below for more information about reviews). To minimize risk, a single individual should not have control over an entire transaction.

Lack of documented policies and processes. The System did not document accounting staff responsibilities, including those to be completed or monitored by the chief financial officer. Specifically, the System did not maintain updated policies and procedures to provide guidance for the accounting staff on how certain pension fund transactions should be processed and documented in its internal accounting system and what documentation should be retained. This contributed to the problems with missing, inaccurate, and unsupported transactions discussed below. Fully documenting its processes could help the System ensure that all pension fund transactions are received and accurately recorded as required and that it complies with all records retention requirements.

Inadequate monitoring and reviews. The System did not ensure that monitoring processes were in place or that it conducted sufficient reviews of pension fund transactions. Monitoring and reviews are important because the System did not ensure that transactions were always recorded in its internal

⁴ The risk related to the issues discussed in Chapter 1-B is rated as High because they present risks or effects that if not addressed could substantially affect the audited entity's ability to effectively administer the program(s)/function(s) audited. Prompt action is essential to address the noted concern and reduce risks to the audited entity.

accounting system for fiscal years 2020 and 2021, or that those transactions were recorded correctly.

The System had a policy requiring that the chief financial officer conduct a monthly reconciliation of pension fund transactions in USAS and in the System's internal accounting system. The System's executive director is then required to review and sign the reconciliation. However, the System did not have documentation that those reconciliations were performed between November 2019 and July 2020 and between June 2021 and August 2021. Also, for the reconciliations that were performed, it did not have documentation that any reviews occurred. The reconciliations are important to verify that the amounts entered into the System's internal accounting system are accurate and any discrepancies are identified and corrected. Additionally, the executive director's review could help identify and prompt follow-up when that reconciliation is not completed.

The System performed additional accounting-related activities; however, it did not have any requirements that another person review those activities. Such reviews should include the following items:

- **Research conducted for contribution amounts that show a 30 percent⁵ difference in a six-month period.** A review of this research would help the System verify whether the change was legitimate or the result of an error.
- **Reconciliations of semiannual billing reports and invoices to participating departments.** This review would help the System verify that captured credits and extra payments are accurately recorded and final billing invoices are accurate.
- **Journal entries⁶ entered into its internal accounting system.** These entries, which are entered manually, may be to correct an overpayment or data entry error, or to make an adjustment for payments that were rejected. Conducting regular reviews of these entries would help the System identify errors and transactions lacking supporting documentation.

In addition, the System did not consistently follow up to resolve differences identified in reconciliations. For example, as of August 2021, a significant negative \$33,316 difference identified in an August 2020 reconciliation was not fully resolved.

⁵ The System defines a significant difference as a change from the prior billing period of at least 30 percent.

⁶ A journal entry is a transaction that the System manually enters into its internal accounting system. Other entries are made electronically through imported files.

Inadequate documentation. As discussed in Chapter 1-A, the System had documentation supporting contribution payments. However, the System did not consistently document and maintain that documentation for other pension fund transactions tested. For example:

- Of 64 journal entries in its internal accounting system, the System did not have documentation for 38 (59.4 percent) entries. Without that documentation, the appropriateness and accuracy of the entries cannot be determined.
- Of 18 contribution payments tested made electronically via automated clearing house (ACH) transactions, the System did not have documentation for 3 (16.7 percent) payments. Developing and maintaining supporting documentation of all pension fund transactions is necessary for System management to verify that recorded transactions are accurate and reasonable.

Pension fund transaction errors. Adequate and appropriate processes addressing the weaknesses discussed above would help reduce the risk of errors in pension fund transactions recorded in the System's internal accounting system. For example, auditors identified:

- A \$1,392 cancelled ACH transaction in July 2020 that was not reversed in the System's internal accounting system until fiscal year 2021.
- Seven transactions for which the information in the internal accounting system did not match the information in TOL.
- Seven transactions in USAS that were not entered in the System's internal accounting system.

Recommendations

The System should:

- Establish sufficient segregation of duties within its accounting function.
- Develop, document, and implement policies and procedures that detail accounting staff responsibilities.
- Perform and document adequate monitoring activities for the pension fund.
- Ensure that it retains sufficient supporting documentation for all pension fund transactions processed.

Management's Response

- *Management agrees with the findings and recommendations.*
- *The TESRS Executive Director is responsible for implementing corrective action.*
- *Timeline for implementation:*
 - ♦ *Segregation of duties - CFO is currently reviewing and evaluating office practices and the tasks that are the responsibility of the staff accountant and of the CFO, including the monitoring and review of transactions and reconciliations.*
 - ♦ *December 2021- February 2022: CFO will review and evaluate practices and develop written policies and procedures that include:*
 - *Monitoring and review processes for the analysis of changes in contributions due for each billing period, review of billing data and resulting invoices for accuracy, journal entries in the internal accounting system, and monthly cash reconciliation.*
 - *Retention of supporting documentation for all pension fund transactions.*
 - ♦ *March 1, 2022: Implementation of written policies and procedures.*

The System Ensured That Its Semiannual Bills Were Supported and Accurate; However, It Should Develop Processes to Follow Up on Late Payments

**Chapter 2
Rating:
Low⁷**

The System bills participating departments for monthly contributions every six months. For those semiannual bills, the System had a process in place to ensure that the participating departments were invoiced and those invoices were supported and accurate (see text box for more information about contribution billings). However, the System did not have documented processes for following up on late payments.

The System had a process in place for its semiannual bills.

The System's semiannual bills were supported, accurately calculated, accurately collected, and deposited into the Treasury. For participating departments that authorized the System to initiate ACH transactions to pay its bills, the System had support that it (1) correctly uploaded those amounts to the Comptroller's Office and (2) received a confirmation email from the Comptroller's Office for those amounts.

The System did not have documented policies and procedures for identifying and following up on late payments.

The System did not have a process for identifying and following up on unpaid invoices. The System indicated it relied on reports on open invoices from its internal accounting system to identify invoices not yet paid; however, it did not have a documented policy to help ensure that reviews of that report were performed on a consistent basis. Title 34, Texas Administrative Code, Section 310, states that late payments accrue interest; however, the System

Contribution Billings

In addition to its semiannual billings made in September and March, the System may issue invoices for the following:

- **Retroactive Contributions.** These are billed when the participating departments identify members that should have been added previously to the benefits plan.
- **Interest on Retroactive Contributions.** This is interest that is charged on retroactive contributions.
- **Administrative Penalties.** A penalty of \$500 is charged for the late filing of an annual report, with \$100 billed for each additional month the annual report is filed late.
- **Other.** Other bills include financing agreements between the System and a participating department, as well as the 13th checks some participating departments direct the System to pay to their retirees, for which they reimburse the System.

Source: The System.

⁷ The risk related to the issues discussed in Chapter 2 is rated as Low because the audit identified strengths that support the audited entity's ability to administer the program(s)/function(s) audited or the issues identified do not present significant risks or effects that would negatively affect the audited entity's ability to effectively administer the program(s)/function(s) audited.

did not have a policy or documented procedures for contacting participating departments when a payment is late and when the System will assess interest.

Recommendation

The System should develop, document, and implement processes for following up on late payments.

Management's Response

- *Management agrees with the findings and recommendation.*
- *The TESRS Executive Director is responsible for implementing corrective action.*
- *Timeline for implementation:*
 - ♦ *December 2021- January 2022: CFO will review the aging report produced by the internal accounting system for accuracy and develop policy and procedures for the routine, periodic reporting of and collection of past due contributions and interest, if any.*
 - ♦ *February 2022: Implementation of written policies and procedures for late payments.*

Appendices

Appendix 1

Objective, Scope, and Methodology

Objective

The objective of this audit was to determine whether the Texas Emergency Services Retirement System (System) accurately collected, accounted for, and reported local contributions to the System during fiscal years 2019 through 2021.

Scope

The scope of this audit covered the collecting, accounting, and reporting of local contributions for fiscal years 2019, 2020, and 2021.

The scope also included a review of significant internal control components related to the System's collecting, accounting, and reporting of local contributions. (See Appendix 3 for more information about internal control components.)

Methodology

The audit methodology included conducting interviews with System management and staff; collecting and reviewing collection and accounting files; reviewing applicable statutes and the System's standard operating procedures; and performing selected tests and procedures.

Data Reliability and Completeness

Auditors reviewed multiple data sets to assess the reliability of the System's collection and accounting data from September 1, 2018, through August 31, 2021. Data sets included contribution billing data, general ledger data, and revenue and expenditure data. Data sets were obtained from:

- TESRS⁸ Online (TOL), the System's membership database.
- MIP Fund Accounting (MIP), the System's internal accounting system.
- The Uniform Statewide Accounting System (USAS).

Auditors reconciled the general ledger data for the pension fund to TOL data and USAS and performed procedures to assess the reliability of those data sets. Auditors also performed procedures to assess the reliability of TOL and

⁸ TESRS is the Texas Emergency Services Retirement System.

general ledger data for the pension fund, including (1) observing data extracts, (2) reviewing query parameters used to extract the data, and (3) reconciling data extracts to other data extracts. Additionally, auditors compiled data related to amounts billed to the participating departments other than the semiannual billings for most contributions, and performed user access testing for TOL, MIP, and USAS.

Auditors determined the data was sufficiently reliable for the purposes of this audit.

Sampling Methodology

To test contribution collections, auditors used random selection to compile a nonstatistical sample of 25 semiannual billings totaling \$172,410 from a population of 1,144 semiannual billings totaling \$10,470,050. The sample items were not necessarily representative of the population; therefore, it would not be appropriate to project the test results to the population.

Additionally, auditors selected all 64 adjusting journal entries made during fiscal years 2019, 2020, and 2021 based on risk. These items were selected because they had a high potential for error. The adjusting journal entries were generally not representative of all financial transactions; therefore, it would not be appropriate to project those test results to the population.

Information collected and reviewed included the following:

- Statutes, rules, the System’s Board meeting minutes, System policies and procedures, and other guidance relevant to the System’s contribution collecting, accounting, and reporting functions.
- Billing data for participating departments (the fire departments and emergency services departments that have joined the pension system).
- Reconciliations performed by System staff.
- Revenue and expenditure data for the System's pension fund (Fund 976).
- Invoices, contracts, journal entries, and other supporting documentation.

Procedures and tests conducted included the following:

- Interviewed System management and staff.
- Examined reconciliations that System staff performed to verify that they were completed, accurate, and reviewed, and that differences were identified, reviewed, and resolved.

- Tested a sample of contributions to determine if the amounts billed were supported and accurate, and if the amounts collected were accurate and deposited into the correct account.
- Performed reconciliations of data sets from TOL, MIP, and USAS to each other and of amounts within those data sets.

Criteria used included the following:

- Texas Government Code, Chapters 864 and 865.
- Title 34, Texas Administrative Code, Chapters 302 and 310.
- The General Appropriations Act (85th and 86th Legislatures).
- The System’s policies, procedures, and manuals.
- The System’s Records Retention Schedule.
- The Department of Information Resources’ *Security Control Standards Catalog*, Version 1.3.

Project Information

Audit fieldwork was conducted from August 2021 through November 2021. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective(s). Those standards also require independence in both fact and appearance. At the time of the audit, legislative funding had been vetoed. This condition could be seen as potentially affecting our independence in reporting results related to this agency. However, we proceeded with this audit in accordance with the annual state audit plan, operated under the Legislative Audit Committee. We believe this condition did not affect our audit conclusions.

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

- Krista L. Steele, MBA, CPA, CFE, CECFE, CIA, CGAP (Project Manager)
- Jacqueline M. Thompson, CFE (Assistant Project Manager)
- Lindsay Escalante, MPSA
- Jennifer Grant, CFE

- Daniel Spencer, MSA, CFE
- Michelle Ann Duncan Feller, CPA, CIA (Quality Control Reviewer)
- Cesar Saldivar, CIA, CFE, CGAP (Audit Manager)

Issue Rating Classifications and Descriptions

Auditors used professional judgment and rated the audit findings identified in this report. Those issue ratings are summarized in the report chapters/sub-chapters. The issue ratings were determined based on the degree of risk or effect of the findings in relation to the audit objective(s).

In determining the ratings of audit findings, auditors considered factors such as financial impact; potential failure to meet program/function objectives; noncompliance with state statute(s), rules, regulations, and other requirements or criteria; and the inadequacy of the design and/or operating effectiveness of internal controls. In addition, evidence of potential fraud, waste, or abuse; significant control environment issues; and little to no corrective action for issues previously identified could increase the ratings for audit findings. Auditors also identified and considered other factors when appropriate.

Table 2 provides a description of the issue ratings presented in this report.

Table 2

Summary of Issue Ratings	
Issue Rating	Description of Rating
Low	The audit identified strengths that support the audited entity's ability to administer the program(s)/function(s) audited <u>or</u> the issues identified do not present significant risks or effects that would negatively affect the audited entity's ability to effectively administer the program(s)/function(s) audited.
Medium	Issues identified present risks or effects that if not addressed could <u>moderately affect</u> the audited entity's ability to effectively administer the program(s)/function(s) audited. Action is needed to address the noted concern(s) and reduce risks to a more desirable level.
High	Issues identified present risks or effects that if not addressed could <u>substantially affect</u> the audited entity's ability to effectively administer the program(s)/function(s) audited. Prompt action is essential to address the noted concern(s) and reduce risks to the audited entity.
Priority	Issues identified present risks or effects that if not addressed could <u>critically affect</u> the audited entity's ability to effectively administer the program(s)/function(s) audited. Immediate action is required to address the noted concern(s) and reduce risks to the audited entity.

Internal Control Components

Internal control is a process used by management to help an entity achieve its objectives. The U.S. Government Accountability Office's *Generally Accepted Government Auditing Standards* require auditors to assess internal control when internal control is significant to the audit objectives. The Committee of Sponsoring Organizations of the Treadway Commission established a framework for five integrated components of internal control, which are listed in Table 3.

Table 3

Internal Control Components	
Component	Component Description
Control Environment	The control environment sets the tone of an organization, influencing the control consciousness of its people. It is the foundation for all other components of internal control, providing discipline and structure.
Risk Assessment	Risk assessment is the entity's identification and analysis of risks relevant to achievement of its objectives, forming a basis for determining how the risks should be managed.
Control Activities	Control activities are the policies and procedures that help ensure that management's directives are carried out.
Information and Communication	Information and communication are the identification, capture, and exchange of information in a form and time frame that enable people to carry out their responsibilities.
Monitoring Activities	Monitoring is a process that assesses the quality of internal control performance over time.

Source: Internal Control - Integrated Framework, Committee of Sponsoring Organizations of the Treadway Commission, May 2013.

Copies of this report have been distributed to the following:

Legislative Audit Committee

The Honorable Dan Patrick, Lieutenant Governor, Joint Chair
The Honorable Dade Phelan, Speaker of the House, Joint Chair
The Honorable Jane Nelson, Senate Finance Committee
The Honorable Robert Nichols, Member, Texas Senate
The Honorable Greg Bonnen, House Appropriations Committee
The Honorable Morgan Meyer, House Ways and Means Committee

Office of the Governor

The Honorable Greg Abbott, Governor

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