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An Audit Report on
Financial Processes
at the State Law Library

June 2022
Report No. 22-031



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Overall Conclusion

The State Law Library (Library) did not have adequate processes and controls for financial transactions related to vendor payments, revenue management, or capital assets. It did manage payroll expenditures in compliance with applicable requirements.

Vendor Payments and Revenue Management. The Library's processes for managing revenue and paying vendors had significant weaknesses, primarily related to a lack of segregation of duties. In addition, the Library did not adequately document its invoices or control user access to its invoice application, and it did not properly secure the cash and checks it collected as revenue.

Capital Assets. The Library did not have adequate processes and controls to ensure that capital assets were properly recorded, tracked, and safeguarded as required by the Office of the Comptroller of Public Accounts. In addition, the Library should strengthen processes and controls to ensure the security of the information recorded in Koha, the system it uses to manage its books and reference materials.

Payroll Expenditures. The Library had effective processes and controls in place to ensure that its payroll expenditures were allowable, properly approved and supported, and accurately recorded, all in accordance with applicable requirements.

Table 1 on the next page 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.)

Background Information

The State Law Library was made an independent agency in 1971 to provide legal research and resources for the Office of the Attorney General, the Court of Criminal Appeals, the Supreme Court of Texas, state agencies and commissions, and the citizens of Texas.

For fiscal years 2019 through 2021, the Legislature appropriated \$3,246,100 to the Library.

Sources: The Library and the General Appropriations Act (85th and 86th Legislatures).

Table 1

Summary of Chapters and Related Issue Ratings		
Chapter	Title	Issue Rating ^a
1	The Library Did Not Adequately Manage Revenue or Vendor Payments	Priority
2	The Library Had Effective Processes and Related Controls in Place to Ensure That Its Payroll Expenditures Complied with Applicable Requirements	Low
3	The Library Did Not Manage Its Assets in Accordance with Applicable Requirements	High
<p>^a A chapter 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.</p> <p>A chapter 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 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 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>		

Summary of Management's Response

At the end of Chapters 1 and 3 in this report, auditors made recommendations to address the issues identified during this audit. The Library's management agreed with the recommendations.

Audit Objective and Scope

The objective of this audit was to determine whether the Library has processes and related controls to help ensure that it administers financial transactions in accordance with applicable requirements.

The scope of this audit included financial transactions related to vendor payments, payroll expenditures, revenue, and capital assets from September 1, 2018, through July 31, 2021. The scope also included a review of significant internal control components related to the Library's financial processes.

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Detailed Results

Chapter 1

The Library Did Not Adequately Manage Revenue or Vendor Payments

Chapter 1
Rating:
Priority¹

The State Law Library (Library) had significant weaknesses related to segregation of duties for its revenue management and vendor payment processes. Specifically, one staff member was able to perform nearly all functions associated with collecting, depositing, and recording revenue, without oversight; that same staff member was able to perform all functions associated with making payments to vendors, with limited oversight.

In addition, the Library did not (1) properly document its invoices, (2) adequately control user access to its invoice application, or (3) maintain physical security over the cash and checks it collected as revenue. Though a small agency, the Library is still responsible for implementing processes and controls for financial transactions to ensure oversight and accountability.

The Library's processes for managing its revenue were deficient.

From September 1, 2018, through July 31, 2021, the Library recorded \$41,687 of revenue deposits in the Uniform Statewide Accounting System (USAS). (See text box for details on the Library's revenue sources.) Although the Library had implemented revenue management processes and related policies and procedures, auditors were unable to verify the Library's recorded revenue amount, because of the following significant deficiencies in the Library's processes for managing revenue:

Lack of Segregation of Duties. One staff member gathers the cash and checks, creates deposit slips, deposits the money in the Treasury, and finalizes the transactions in USAS. The Library did not properly segregate

State Law Library's Revenue Sources

The Library receives the following types of revenue:

- **Document Delivery.** The Library provides copies (physical or digital format) of library materials and some court records to customers upon request.
- **Inmate Copy Services.** The Library provides Texas inmates whose court records are held by the Supreme Court of Texas, the Court of Criminal Appeals, or the Third Court of Appeals District, Austin, (criminal only) with copies of their trial records.
- **Self-service printing and copies.** The Library provides public access for making copies of library materials.
- **Book fees and fines.** The Library charges a circulation fee for books and materials checked out. Fines include charges for late or lost books.

Source: The Library.

¹ The risk related to the issues discussed in Chapter 1 is rated as Priority because 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.

these duties, and its process did not include reviews that were adequate to ensure the accuracy of the recorded amounts.

The Library did establish a reconciliation process for revenue transactions; however, the same staff member who was responsible for gathering, depositing, and recording revenue also completed the reconciliations. This was the only Library staff member who had access to USAS.

Lack of Documentation for Invoices. As staff members provide services, they create invoices (using an internally developed application) and collect payment from customers. However, the Library's process did not require that the invoices be sufficiently documented to support the accuracy of the reported amounts of revenue collected. For example, the Library's process did not ensure that key information, such as customer names, was recorded for overdue and lost books and reference materials.

Access to Collected Revenue. Cash and checks received from customers were kept in a physically secured location within the Library; however, the Library did not appropriately restrict access to that location.

Invoice Application User Access. The Library did not properly control access to its invoice application. All Library staff could access the invoice application through a single generic account. This account did not provide a history of transactions within the application or the underlying database. In addition, the Library did not have policies and procedures for its invoice application.

The Library did not follow its process for managing vendor payments, resulting in inadequate segregation of duties.

From September 1, 2018, through July 31, 2021, the Library paid \$1,225,998 to vendors, for items such as books and reference materials, communication services, and periodicals.

As described in the Library's policies and procedures, the Library's process for paying vendors consists of the following tasks:

- Performing an initial review of the payment voucher and related documentation.
- Performing a second review of the payment voucher and related documentation and then approving the payment.
- Entering the payment in the Centralized Accounting and Payroll/Personnel System (CAPPS).
- Verifying receipt of goods or services.

- Approving the transaction in CAPPs and releasing the payment (through USAS) to the vendor.

The vendor payment process imposes segregation of duties by requiring that different individuals (1) perform an initial review, (2) perform a second review, and (3) enter payments into CAPPs.

However, the Library did not always follow its approval process, resulting in inadequate segregation of duties for 27 (35 percent) of the 78 vendor payments tested. Specifically:

- Nineteen payments had one review instead of the required two.
 - ♦ For 12 of these payments, the same person who performed both reviews also released the payment.
 - ♦ For the other seven, a different person released the payment. However, two of these seven transactions were released despite not having required documentation; in both of these cases, payments went to a vendor who did not provide any goods or services to the Library. The Library was unaware of one of these vendor payments until auditors brought it to the Library's attention, and the Library could not provide evidence that it had received a refund. The Library identified the other incorrect payment shortly after it was processed; for that payment, the Library did receive a refund.
- Five payments did not have either of the required reviews.
- Three payments had one individual involved in the entire transaction. For each of those transactions, the same individual performed both reviews, entered the payment in CAPPs, verified receipt of the goods or services, and released the payment.

The Library allows any of several staff members to individually perform all functions associated with making payments to vendors. One of these staff members also is able to perform all functions associated with collecting, depositing, and recording revenue. Allowing any staff member to perform so many functions without providing adequate controls creates significant risks of errors, fraud, and waste.

Recommendations

The Library should:

- Strengthen its revenue process by:
 - ♦ Establishing segregation of duties.
 - ♦ Ensuring proper reconciliation.
 - ♦ Requiring that invoices be sufficiently documented.
 - ♦ Enhancing physical security controls to appropriately restrict access to collected revenue.
 - ♦ Establishing and implementing policies and procedures, including appropriate user access control, for its invoice application.
 - ♦ Updating its revenue policies and procedures to reflect any changes to its revenue process as recommended above.
- Follow its approval process for vendor payments to ensure proper segregation of duties.

Management's Response

Management agrees with the issues cited in the report and will take steps to address them. However, it wishes to emphasize the role of the COVID-19 pandemic and the transition to remote work in the prevalence and severity of the issues. The Executive Director will develop new policies and procedures to increase the segregation of duties among staff involved with revenue and payments. The Executive Director will train additional staff on existing processes to implement further reviews of revenue and payment processes. The estimated date of completion for these tasks is September 1, 2022. To address findings related to the internal invoice app, the Library's Web Administrator will make changes to that app in order to increase security. The estimated date of completion for these changes is January 1, 2023.

The Library Had Effective Processes and Related Controls in Place to Ensure That Its Payroll Expenditures Complied With Applicable Requirements

**Chapter 2
Rating:**
Low²

The Library had effective processes and controls in place to ensure that its payroll expenditures were allowable, properly approved and supported, and accurately recorded, all in accordance with applicable requirements.

From September 1, 2018, through July 31, 2021, the Library had \$2.4 million in payroll expenditures. During that period, the Library accurately calculated and recorded payments made to employees. It properly approved payroll expenditures and maintained documentation to support those expenditures.

In addition, the Library had an effective process for approving employees' timesheets, and it maintained documentation to support approval of the timesheets.

² 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.

The Library Did Not Manage Its Assets in Accordance with Applicable Requirements

Chapter 3
Rating:
High³

The Library did not have adequate processes and controls to ensure that capital assets were properly recorded, tracked, and safeguarded as required by the Office of the Comptroller of Public Accounts (Comptroller's Office). (See text box for details on asset management requirements.) In addition, the Library should strengthen its processes and controls to ensure the security of the information recorded in Koha, the system it uses to manage its books and reference materials.

Asset Management Requirements

Comptroller's Office requirements for asset management for books and reference materials that apply to the Library include the following:

- All purchases of books and reference materials should be capitalized if the annual purchase meets the \$5,000 threshold.
- Capitalized assets are to be depreciated using the straight-line method (historical cost minus residual value, divided by useful life).
- Disposals of assets should be valued using an average cost per item.

Source: Office of the Comptroller of Public Accounts' *SPA Process User's Guide*.

Background. The Library's capital assets consist mainly of books and reference materials. Most of these assets are stored at the Library; the remainder are stored off-site, in the offices of the Supreme Court of Texas and the Court of Criminal Appeals, which are located in the same building as the Library. Books and reference materials stored at the Library are recorded in Koha. Books and reference materials stored off-site that were acquired before September 1, 2017, also are recorded in Koha. As of October 14, 2021, the Library had recorded 105,949 books and reference materials in Koha.

The Library did not record and track its books and reference materials in accordance with applicable requirements.

During fiscal year 2018, the Library stopped recording and tracking books and reference materials that were stored off-site. The Library's management did not know this until auditors brought it to their attention. Of the 105,949 books and reference materials recorded in Koha, 5,051 (5 percent) were recorded as being stored off-site. The total number of books and reference materials stored off-site could not be determined. Not recording and tracking all capital assets increases the risk that assets may be lost or stolen.

In addition, the Library did not have controls in place to ensure that all key identifying information for books and reference materials was accurately

³ The risk related to the issues discussed in Chapter 3 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(s) and reduce risks to the audited entity.

recorded in Koha. For example, the Library's policies require that books and reference materials be identified with unique barcodes. During data analysis, auditors identified 200 records in Koha for books and reference materials that lacked key information such as barcodes and locations.

The Library did not capitalize, depreciate, and dispose of books and reference materials in accordance with applicable requirements.

As of June 14, 2021, the Library reported \$2,980,332 of book and reference material capital assets in the State Property Accounting System. Auditors could not verify this amount, because the Library's process for classifying these assets as capitalized or noncapitalized was inadequate. The Library's processes and related policies and procedures did not align with Comptroller's Office guidelines, which require that books and reference materials be capitalized if an agency purchases at least \$5,000 of these assets annually. The Library capitalized books and reference materials based on several factors, such as usage or format, instead of using a dollar threshold as required. In addition, when recording vendor payments it made, the Library did not classify purchases of books and reference materials as capitalized assets; instead, it classified those purchases as general expenses.

Depreciation. The Library did not record the acquisition (historical) costs and useful life information of its books and reference materials on an item-by-item basis. As a result, it could not depreciate these assets as required by the Comptroller's Office.

Disposals. The Library did not calculate the value of book and reference material disposals in accordance with Comptroller's Office requirements. The Comptroller's Office requires state professional, academic, or research libraries to calculate the value of disposals using an average cost per item. The Library instead used the greater of \$100 or the replacement cost at the time of disposal. In addition, the Library's policies and procedures did not require staff to retain documentation supporting the identification and disposal of damaged or lost assets. As a result, the Library also did not maintain any documentation or use the Property Destruction Form as required by the Comptroller's Office when disposing of book and reference material capital assets.

The Library should establish processes and controls related to its use of Koha to ensure compliance with applicable information security requirements.

The Library contracts with a vendor to house the Koha application on the vendor's server. The contract does not adequately specify how the vendor is to comply with state information security requirements, and the Library could not provide evidence that it monitored the vendor in accordance with those requirements.

Recommendations

The Library should:

- Record and track all book and reference material capital assets.
- Strengthen its processes to ensure that:
 - ♦ All key identifying information for books and reference materials is accurately recorded.
 - ♦ The capitalization of books and reference materials aligns with Comptroller's Office requirements.
 - ♦ Depreciation is accurately calculated and recorded.
 - ♦ The disposal value of capital assets is calculated accurately.
- Update its capital assets policies and procedures to ensure that sufficient documentation for disposals is maintained and to reflect any changes to its capital assets process as recommended above.
- Establish processes and controls to ensure that information systems vendors are being properly monitored.

Management's Response

The Library will conduct audits of the materials stored off-site and update Koha to reflect these items and their location. The Executive Director will work with the Technical Services Librarian and the Technical Services Library Assistant, to formulate a plan for the off-site audits. The estimated date of completion is May 31, 2023.

The Library will re-evaluate acquisitions and cataloging procedures to ensure that all items are tracked, capitalized, depreciated, and disposed of according to the Comptroller's requirements. In consultation with the Comptroller, the Executive Director, will work with the Technical Services Librarian, to revise these policies and procedures. The estimated date of completion is May 31, 2023.

The Executive Director, Web Administrator, and Electronic Services Reference Librarian will review the applicable information security requirements and consult with the Office of Court Administration to develop a plan for monitoring compliance. The estimated date of completion is January 1, 2023.

Appendices

Appendix 1

Objective, Scope, and Methodology

Objective

The objective of this audit was to determine whether the State Law Library (Library) has processes and related controls to help ensure that it administers financial transactions in accordance with applicable requirements.

Scope

The scope of this audit included financial transactions related to vendor payments, payroll expenditures, revenue, and capital assets from September 1, 2018, through July 31, 2021. The scope also included a review of significant internal control components related to the Library's financial processes. (See Appendix 3 for more information about internal control components.)

Methodology

The audit methodology included reviewing relevant criteria; interviewing Library staff; and testing and analyzing vendor payments, payroll expenditures, revenue deposits, and capital assets. Auditors also reviewed selected general and application controls over the Library's accounting and asset management systems. In addition, during the audit, matters not required to be reported in accordance with *Government Auditing Standards* were communicated to Library management for consideration.

Data Reliability and Completeness

Koha. To access the reliability of the data set extracted from the Library's system of record for books and reference materials, Koha, auditors (1) observed Library staff extract the data sets, (2) reviewed queries, and (3) analyzed the data sets and queries for reasonableness and completeness.

Uniform Statewide Accounting System (USAS). Auditors downloaded all expenditure transactions, including vendor payments, and deposits from USAS from September 1, 2018, through July 31, 2021. Auditors reviewed parameters used to extract data and analyzed the data sets for reasonableness and completeness.

Standardized Payroll/Personnel Reporting System (SPRS). Auditors downloaded payroll expenditures from September 1, 2018, through July 31, 2021. Auditors reviewed parameters used to extract data and analyzed the data sets for reasonableness and completeness.

Auditors determined the data sets above were sufficiently reliable and complete for the purposes of this audit.

Sampling Methodology

Table 2 provides the specific populations and sample sizes used in the audit.

Table 2

Total Populations and Samples Selected for Financial Transactions Between September 1, 2018, and July 31, 2021			
Description	Population	Sample Size	Sample Methodology ^a
Payroll Expenditures: Timesheets for Salaried Employees	365 timesheets	25	<ul style="list-style-type: none"> ▪ 25 random.
Revenue Collections	75 USAS deposits	16	<ul style="list-style-type: none"> ▪ 15 random. ▪ 1 directed, to ensure coverage for donations.
Vendor Payments	565 voucher transactions	80	<ul style="list-style-type: none"> ▪ 60 random. ▪ 20 directed and risk-based, for potential duplicate payments and coverage of high-dollar amounts.
Capital Assets: Books and Reference Materials	105,949 books and reference materials	70	<ul style="list-style-type: none"> ▪ 60 random. ▪ 10 directed, selected on-site, to ensure category coverage.
<p>^a Random sample design was chosen to ensure that the sample included a cross section of vendor payments, payroll expenditures, revenue deposits, and capital assets.</p> <p>Directed sample design was chosen to ensure that the sample included items with specific characteristics.</p> <p>Risk-based sample design was chosen to address specific risk factors identified in the population; the selected items had a high potential for error.</p> <p>The sample items were generally not representative of the population; therefore, it would not be appropriate to project those test results to the population.</p>			

Information collected and reviewed included the following:

- Statutes, rules, guidelines, and operating procedures relevant to vendor payments, payroll expenditures, revenue, and capital assets.
- Payment vouchers, invoices, contracts, receiving documents, and receipts.
- Payroll-related documents such as timesheets and personnel files.
- Capital asset data from Koha, the Library’s system of record for book and reference material capital assets.

Procedures and tests conducted included the following:

- Interviewed Library management and staff.
- Analyzed data pertaining to vendor payments, payroll expenditures, revenue, and capital assets.
- Tested vendor payments and payroll expenditures, revenue, and capital assets for compliance with statutes, rules, and the Library's policies.
- Tested selected general controls for CAPPs, USAS, Koha, and the Library's invoice application and tested selected application controls over the invoice application.

Criteria used included the following:

- Texas Government Code, Section 2251.021.
- The Office of the Comptroller of Public Accounts' *SPA Process User's Guide*.
- The Library's policies and procedures related to vendor payments, payroll expenditures, revenue collections, and capital assets.

Project Information

Audit fieldwork was conducted from June 2021 through March 2022. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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

- Lilia Christine Srubar, CPA (Project Manager)
- Kelly Bratton, CFSA, CRMA, MBA (Assistant Project Manager)
- Rogelio De La Fuente Jr., CPA
- Allison Fries, CFE
- Cheri Jones, MBA
- Minh Trang

- Michelle Ann Duncan Feller, CPA, CIA (Quality Control Reviewer)
- Sonya Tao, CPA, CFE (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 3 provides a description of the issue ratings presented in this report.

Table 3

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 *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 (COSO) established a framework for five integrated components of internal control, which are listed in Table 4.

Table 4

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.

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The Honorable Dade Phelan, Speaker of the House, Joint Chair

The Honorable Joan Huffman, 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

State Law Library

Members of the State Law Library Board

Judge David Newell, Court of Criminal Appeals, Chair

Justice Jeffrey S. Boyd, Supreme Court of Texas

Ms. Charlotte M. Harper, Assistant Attorney General

Ms. Amy Small, Executive Director



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