



OFFICE OF THE STATE AUDITOR

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LAWRENCE F. ALWIN,

State Auditor

February 25, 1998

Members of the Legislative Audit Committee:

The new management of the Board of Private Investigators and Private Security Agencies (Board) is taking corrective action—and in some cases has completed corrective action—on all recommendations from our March 1997 audit report. The General Appropriations Act (agency Rider 4) requires that we report semiannually on the progress of the Board in addressing audit issues. This is the first of the semiannual reports we will provide under the terms of this rider. The attached table provides detail on the Board's progress and the status of our review.

The Board has made significant improvements in recent months, under the direction of a new Executive Director and three new Division Directors. For example:

- It has developed policies to address shortcomings in the review and approval of purchases and expenditures.
- Personnel issues have been addressed, including the development of a timekeeping system that tracks the time worked by employees and the associated leave liabilities.
- It has taken steps to reduce or eliminate backlogs in critical operational areas.

Over the next six months, we will determine whether some of the newly implemented financial controls are working as intended and whether the backlogs in licensing and investigations have decreased.

If you have any questions, please contact Bernie Gilmore at 479-4785.

Sincerely,

A handwritten signature in cursive script that reads "Lawrence F. Alwin".

Lawrence F. Alwin, CPA
State Auditor

attachment

rmn

cc: Mr. Jay Kimbrough, Executive Director
Mr. Ben Nix, Chairman of the Board

SAO Report No. 98-032

**Board of Private Investigators and Private Security Agencies
Implementation Status of State Auditor's Office Recommendations
September 1, 1997, to February 28, 1998**

Summary of Finding, Recommendation, and Management Response	Current Status Per Management (Summary)	Current Status Per State Auditor's Office	State Auditor's Office Comments
<i>A Follow-Up Review on Management Controls at the Board of Private Investigators and Private Security Agencies (97-048)</i>			
<p>Condition: Travel and purchase vouchers had been falsified. (Page 1)</p> <p>Recommendation: Ensure that vouchers and supporting documentation are true, accurate, and correct. Ensure that only reasonable and necessary expenses are incurred for board meetings.</p> <p>Management Response: Changes will be made to planning and conduct of Board meetings. The Acting Chief Accountant will carefully review travel and purchasing guidelines with senior staff.</p>	<p><u>October 31, 1997:</u> New procedures have been implemented.</p>	<p>Procedures are in place. We will retest expenditures in spring 1998.</p>	<p>We have reviewed the new policies that the Board provided. In addition, we reviewed 22 fiscal year 1998 expenditures, including seven travel vouchers. All seven travel vouchers were properly authorized. We will retest other purchases in spring 1998.</p> <p>Our review of fiscal year 1998 expenditures indicates that recently initiated purchases were adequately supported and authorized, but that some payments for purchases made before October 1997 may not have been adequately supported. We will test recent expenditures again in several months.</p>
<p>Condition: Board did not follow state purchasing requirements:</p> <ul style="list-style-type: none"> • It did not obtain competitive bids for training courses. • It split purchases to avoid requirement to comply. • Contracts were vague, they did not contain deliverables or specifics. (Page 3) <p>Recommendation: Comply with purchasing requirements; structure contracts to be specific.</p> <p>Management Response: The Board will comply in the future.</p>	<p><u>October 31, 1997:</u> Complete</p>	<p>Procedures are in place. We will retest expenditures in spring 1998.</p>	<p>Contracts have been submitted to the General Services Commission for review in fiscal year 1998. A formal agreement between the two agencies was still being finalized as of October 31, 1997. We reviewed several contracts both before and after submission to the General Services Commission. It appears that the Board has made changes as recommended and that the General Services Commission's review was substantive.</p> <p>Our review of fiscal year 1998 expenditures indicates that recently initiated purchases were adequately supported and authorized, but that some payments for purchases made before October 1997 may not have been adequately supported. We will test recent expenditures again in several months.</p>

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<p>Condition: The Board paid first-class airfare without supporting documentation to show those were the only tickets available. (Page 4)</p> <p>Recommendation: Comply with General Appropriations Act.</p> <p>Management Response: The Board reaffirmed a policy of lowest possible airfares in February 1997; it will maintain documentation for exceptions.</p>	<p><u>October 31, 1997:</u> New policies have been implemented. Training is scheduled for December 1997.</p>	Complete	<p>We attended the Comptroller of Public Accounts' training on travel that was provided to Board members in December 1997. We also tested seven recent travel vouchers for compliance with rules and found no problems.</p>
<p>Condition: Invoices were not paid in a timely manner. Ten of 30 tested were paid after due date; 5 of the 30 were not paid within 30 days. (Page 5)</p> <p>Recommendation: Develop and implement policies and procedures to ensure that bills are paid in a timely manner.</p> <p>Management Response: This issue was addressed in February 1997.</p>	<p><u>October 31, 1997:</u> New processes have been implemented.</p> <p><u>December 4, 1997:</u> Report to the governing board stated that they were now current within one week.</p> <p><u>December 16, 1997:</u> The Board has now caught up on overdue payments.</p>	Procedures are in place. We will retest in spring 1998.	<p>In recent months, the Board has paid bills from prior fiscal years that were legitimate obligations of the Board, but which may not have been properly authorized and documented when the obligation was incurred.</p> <p>There are procedures in place to ensure timely payment of current invoices.</p> <p>We will test recent expenditures for timely payment in spring 1998.</p>

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<p>Condition: Board uses exception-based timekeeping system, not a positive assertion based system. (Page 5)</p> <p>Recommendation: Start using a system that requires employees to report hours worked as well as leave taken. The form used to report time information should include a statement holding employee responsible for accuracy of the information.</p> <p>Management Response: The Board now uses a positive time keeping system in which each employee, under supervisor scrutiny, is required to account for all hours actually worked. This new procedure became effective on March 1, 1997.</p>	<p><u>October 31, 1997:</u> Timekeeping system was changed March 1997 and revised once in June 1997.</p> <p>As of November 1997 the Board will change to monthly time sheets.</p> <p><u>February 9, 1998:</u> As of February 6, 1998, the conversion from the manual system to the Comptroller of Public Accounts' automated system is complete.</p>	<p>Procedures are in place. We will retest in spring 1998.</p>	<p>We reviewed the policy related to time sheets and the new form for time sheets. The new form has space for including the number of hours worked; the amount of sick leave, annual leave, and compensatory leave used and taken; the approval of a supervisor; and the certification of accuracy by the employee.</p> <p>Because the Board was in the process of changing its record keeping related to time sheets, we decided to test these in the spring after implementation is complete.</p>

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<i>A Follow-Up Review on Management Controls at the Board of Private Investigators and Private Security Agencies (97-048)</i>			
<p>Condition: The Board should identify ways to expedite the investigative processes and decrease the backlog of investigation cases. (Page 7)</p> <p>Recommendation: Prioritize process investigation cases.</p> <ul style="list-style-type: none"> Identify ways to expedite investigative process and decrease backlog. Report performance information on the status of cases. (The initial report listed examples of measures.) <p>Management Response: The Board will contact other licensing agencies by April 1, 1997, to get help in drafting procedures and will pursue a solution to backlog until it is eliminated. Investigations Division will set monthly, quarterly, and annual targets for reducing, eliminating the backlog.</p>	<p><u>October 31, 1997:</u> The Board has directed field investigators to concentrate on three types of investigations and has instituted an amnesty program for minor technical investigations. These should lessen the backlog immediately while ensuring that the most important issues are addressed. In addition, the Board is developing a new process for complaints to reduce problems in the future.</p> <p><u>January 29, 1998:</u> Between September 1997 and January 20, 1998, the Investigations Division opened 1,694 cases and closed 2,250 cases. The Board considers the level of open cases at this point to represent an appropriate level of open cases and not a backlog.</p>	<p>Procedures are in place. Decrease in backlog has been verified. We have not yet reviewed whether this decrease constitutes an elimination of the backlog.</p>	<p>We reviewed the priorities that were set in policy as of June 1997.</p> <p>As of January 9, 1998, we confirmed that the backlog in investigations has indeed decreased. On that date, there were 2,056 cases open, significantly less than the backlog of 3,323 as of our last report.</p> <p>We will review the appropriateness of the base level of open cases in spring 1998.</p>

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<p>Condition: Management does not receive the information it needs on status of investigations. The information is available; however, it is not aggregated in a user-friendly manner. (Page 8)</p> <p>Recommendation: Executive management and the governing board should receive performance information on the status of cases from the point they are received to the time they are closed.</p> <p>Management Response: The head of Investigations Division will contact other agencies for assistance. The Investigations Division will prepare a monthly report for Executive Director summarizing backlog and prioritizing next month's efforts. Automated Services will obtain a database that will improve reporting. The Investigations Division will set annual, monthly, and quarterly targets for eliminating backlog.</p>	<p><u>October 31, 1997:</u> The Executive Director is now receiving a weekly report that includes the number and type of investigations by investigator, and the number and type of investigations closed and pending by investigator.</p>	<p>Complete</p>	<p>We reviewed the information that management receives. The report provides summary information, as well as open investigations by investigator. In addition, this ties to additional detail based on case number.</p>

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<p>Condition: The Board has established a hierarchy of computer access. However, some employees have unnecessary access to changing and renewing records of an individual. (Page 9)</p> <p>Recommendation: The Board should establish a hierarchy of access that limits employees' ability to affect licensee data based on their job responsibility.</p> <p>Management Response: A review of employee need for licensee data change access was performed in December 1996 and only those employees with specific job responsibilities that require changing licensee data are able to access change functions within the Board's computer system.</p>	<p><u>October 31, 1997:</u> Change access has been limited.</p>	<p>Will test in spring 1998</p>	<p>Will test in spring 1998</p>
<p>Condition: Records retention schedule needed to be updated. (Page 12)</p> <p>Recommendation: Update schedule to show how long records will be retained, and what is actually "readily available."</p> <p>Management Response: Done March 1997</p>	<p><u>October 31, 1997:</u> Retention schedule was updated in June 1997.</p> <p><u>January 31, 1998:</u> Retention schedule updated in January 1998.</p>	<p>The retention schedule has been revised. We will test availability of documents in spring 1998.</p>	<p>We reviewed the January 1998 retention schedule as submitted to the State Library.</p> <p>In spring 1998 we will test the availability of items that are supposed to be readily available.</p>
<p>Condition: Not all divisions have written procedures for all positions and functions. (Page 13)</p> <p>Recommendation: Develop or complete written procedures for Licensing, Investigations, and Accounting divisions.</p> <p>Management Response: All divisions now have staff flow charts. Descriptions and instructions for job tasks will be completed by September 1, 1997.</p>	<p><u>October 31, 1997:</u> Progress has been made. Will be completed by March 1998</p> <p><u>November 1997:</u> Hearings Division manual is complete.</p>	<p>Will test in spring 1998</p>	

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<i>A Follow-Up Review on Management Controls at the Board of Private Investigators and Private Security Agencies (97-048)</i>			
<p>Condition: Current procedures do not routinely include a process for review and approval of decisions to purchase goods or services. (Page 14)</p> <p>Recommendation: The Board should consider including review and approval procedures for each agency process.</p> <p>Management Response: Review and approval procedures for purchasing, travel, and accounting have been adopted as policy. This policy became effective in February 1997.</p>	<p><u>October 31, 1997:</u> Review and approval processes have been implemented for expenditure and disbursement decisions.</p>	<p>Procedures are in place. We will retest in several months.</p>	<p>Recent authorizations to purchase goods and services appear to have been appropriately reviewed and approved. We will retest in several months to ensure that the procedures are being followed.</p>
<p>Condition: The Board has implemented procedures requiring documentation of the receipt of goods and services prior to paying disbursement vouchers. However, in cases where the receipt of these goods and services is not documented, the person who approves the voucher verifies that the goods were received. This results in an inadequate separation of duties. (Page 15)</p> <p>Recommendation: The Board should require documentation for receipt of goods and services rendered prior to paying disbursement vouchers.</p> <p>Management Response: On March 17, 1997, the Board delegated the responsibility of receiving goods to specific individuals who will indicate on the receipt or invoice that the goods or services were actually received. These individuals have no responsibility for either purchasing or paying for the goods received.</p>	<p><u>October 31, 1997:</u> Policies have been implemented.</p>	<p>Procedures are in place. We will retest in spring 1998.</p>	<p>We tested three purchases made in October and November 1997 and found that the receipt of two of the purchases was adequately documented, but that the receipt of one was not. We will retest in several months to ensure that appropriate receiving procedures are in place.</p>

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<i>A Follow-Up Review on Management Controls at the Board of Private Investigators and Private Security Agencies (97-048)</i>			
<p>Condition: Cash receipts are not adequately safeguarded. Cash receipts are processed throughout the day and are left on desks in an unsecured room. Total cash receipts for fiscal year 1996 amounted to over \$5 million. In addition, there are no documented procedures to ensure that cash receipts are accounted for, safeguarded, or deposited in compliance with the three-day rule. (Page 16)</p> <p>Recommendation: Implement procedures to ensure that all cash receipts are accounted for, safeguarded, and deposited in compliance with the three-day rule.</p> <p>Agency Response: Policies and procedures were implemented in February 1997 to ensure the safeguarded handling of and accounting for all cash receipts (cash, checks, cashier's checks).</p>	<p><u>October 31, 1997:</u> Cash payments are no longer accepted at the Board. Receipts of checks and money orders are now deposited within three business days or four calendar days.</p>	<p>Procedures are in place, but they have not yet been tested.</p>	<p>We have reviewed procedures related to cash receipts, but we have not tested compliance with procedures.</p>

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<i>A Follow-Up Review on Management Controls at the Board of Private Investigators and Private Security Agencies (97-048)</i>			
<p>Condition: There is a lack of separation of duties over data entry and reconciliation of payroll and time keeping. One employee performs data authorization, data entry, verification, correction, payroll preparation, and time keeping function for the entire Board. In addition, fixed asset management is not adequately segregated. The Board's property manager for fixed assets tags them as they are received, and updates and reconciles them to the Statewide Property Accounting System. (Page 17)</p> <p>Recommendation: Segregate the duties over the various accounting functions.</p> <p>Management Response: All accounting functions and their review and reconciliation have been segregated and assigned to separate individuals effective March 1997.</p>	<p><u>October 31, 1997:</u> Payroll has been separated into timekeeping, data entry, and reconciliation.</p> <p>New procedures have also been developed for fixed assets.</p>	<p>Procedures are in place. Will test in spring 1998.</p>	<p>We have not yet tested these procedures.</p>

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<i>A Follow-Up Review on Management Controls at the Board of Private Investigators and Private Security Agencies (97-048)</i>			
<p>Condition: The Board has not developed procedures for the review and approval of statewide accounting system transactions. (Page 18)</p> <p>Recommendation: Establish management review and approval procedures for releasing accounting transactions that update the statewide accounting systems.</p> <p>Management Response: Effective February 1997, all accounting functions that are entered into the statewide accounting system were segregated for purposes of review and reconciliation and are assigned to separate individuals.</p>	<p><u>October 31, 1997:</u> Procedures have been developed and implemented.</p> <p><u>December 1997:</u> In the process of preparing the fiscal year 1997 <i>Annual Financial Report</i>, we have discovered that numerous adjustments were not entered into USAS by the previous staff at the appropriate times.</p>	<p>Procedures are in place. We will test in spring 1998.</p>	<p>We will test in spring 1998.</p>

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<i>A Follow-Up Review on Management Controls at the Board of Private Investigators and Private Security Agencies (97-048)</i>			
<p>Condition: The Board has not performed Fair Labor Standards Act (FLSA) status checks to determine exempt or non-exempt status of employees. (Page 18)</p> <p>Recommendation: Implement control procedures that require periodic reevaluation of duties and responsibilities of all positions to assess the accuracy of each employee's FLSA status determinations. In addition, the Board should maintain documentation of these assessments and ensure that the determinations are communicated to all employees.</p> <p>Management Response: The Board has appointed a new FLSA compliance coordinator effective February 1997. A review of all employee positions has been conducted and determinations have been made with regard to each employee's status as exempt or non-exempt under the guidelines of the FLSA. Each employee's status review will be documented and each employee will be informed as to his or her FLSA status and the requirements of that status no later than April 15, 1997.</p>	<p><u>October 31, 1997:</u> This was done most recently at the end of October. Employees have been notified of their current FLSA status.</p>	<p>Complete</p>	<p>We reviewed the acknowledgment of notification. It appears that only the Executive Director and the four Division Directors are considered exempt for FLSA purposes.</p>

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<i>A Follow-Up Review on Management Controls at the Board of Private Investigators and Private Security Agencies (97-048)</i>			
<p>Condition: Four of the five division chiefs have not had a performance evaluation in five years. The only supporting documentation in the personnel files for personnel actions is the performance evaluation. There are no records of the selection process in the personnel files, nor is there a rating scale or matrix recording the selection process. The Executive Director has not received a formal written evaluation from the Board. (Page 19)</p> <p>Recommendation: Implement controls to ensure that periodic performance evaluations should be based on specific, objective, performance-based evaluation criteria. The Board should also maintain adequate supporting documentation in employee files to support personnel actions. Additionally, the Board should maintain records of the selection process, including the reasons why an applicant is or is not selected. The Board should consider using a rating scale or matrix to record the selection process.</p>	<p><u>October 31, 1997:</u> Performance reviews are now annual for most employees, with additional review for new employees.</p> <p><u>January 27, 1998:</u> Executive Director notified governing board that his six-month evaluation would be due on April 16 and that his annual evaluation would be due every October 16. He also provided the governing board with copies of formats that other state agencies have used.</p>	<p>Process is in place. We will test within the next year as evaluations are due.</p>	<p>All supervisors were required to evaluate staff by October 31.</p> <p>We tested the personnel files of six non-exempt employees to ensure that there were current evaluations and that pay changes were supported by evaluations. Five of the six employees had received performance evaluations during the last 12 months. One of these had received a pay increase, and his evaluation supported this increase.</p> <p>In addition, we reviewed the Executive Director's letter to the governing board and the sample formats for his evaluation that he provided.</p>

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<p>Management Response: Effective September 1996 the Board has implemented new procedures that enable an accurate evaluation of employee performance-based on specific, objective, performance based criteria. All employees, including division chiefs, will be evaluated annually. These evaluations will be completed no later than April 30, 1997.</p> <p>The Board staff will contact similar-sized agencies for assistance in developing an evaluation criteria for the Executive Director to be used by the Board. The Executive Director will be evaluated by the Board no later than August 1997.</p> <p>Procedures are being implemented to insure that proper supporting documentation is contained in the personnel files relating to personnel actions. A rating system is being put in place to record actions within the employee selection process. These items will be accomplished by June 1, 1997.</p>		(continued)	(continued)

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Summary of Finding, Recommendation, and Agency Response	Current Status Per Agency (Summary)	Current Status Per SAO	SAO Verification and Date
<i>An Audit Report on Performance Measures at 26 State Agencies (97-077)</i>			
<p>Condition: Source documentation for calculating performance measures was not available for recalculation, and there was no evidence of supervisory reviews. None of the performance measures could be certified.</p> <p>Recommendation: The Board should collect and maintain supporting documentation for performance measures that are reported to the LBB via ABEST.</p> <p>(Note: 1995 review noted lack of documentation, as well.)</p>	<p>October 31, 1997: New processes have been implemented.</p>	<p>SAO Performance Measures team will review in spring 1998.</p>	<p>The Board is currently reengineering some of its business processes, and this will have repercussions on how data is collected and what meaningful data can be reported. We will work with the Board and with the Legislative Budget Board over the next few months to suggest better definitions and measures for inclusion in the next biennium's strategic plan.</p>

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<i>Other Issues</i>			
<p><u>Compliance with Other Riders:</u></p> <ul style="list-style-type: none"> Rider 5 requires an agreement with the General Services Commission by October 1, 1997, for review of purchases. Rider 6 requires an agreement with the Comptroller of Public Accounts by October 1, 1997, for training Board staff and governing board members about travel and meal reimbursement and vouchers and warrants. Rider 7 requires that the Board submit a detailed plan to the Legislative Budget Board for addressing licensing and enforcement backlogs. This plan was to have been filed by October 1, 1997. 	<p>October 31, 1997:</p> <ul style="list-style-type: none"> Verbal agreement in place. The General Services Commission will review all purchases except for spot purchases and purchases from state contracts. The Comptroller's Office will provide training to staff and Board members in December, 1997. Board has discussed issues with analyst. 	<p>Complete</p> <p>Complete</p>	<ul style="list-style-type: none"> Agreement with General Services Commission had not been finalized as of November 18. However, General Services Commission has been reviewing purchases. We attended the Comptroller of Public Accounts' office training on December 4. The Legislative Budget Board analyst is satisfied that the Board has complied with this rider.