



The State Auditor's Office

Annual Report for Fiscal Year 2016

October 2016

**The State Auditor's Office Annual Report
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Audit and Review Team

The Audit and Review Team completed 41 audits of and other projects related to state agencies, higher education institutions, and other entities in fiscal year 2016. The types of projects performed included:

- Financial opinion audits.
- Financial-related and compliance audits.
- Performance audits.
- Other projects.

Those reports are listed below by General Appropriations Act article. Each report is hyperlinked to the full report on the State Auditor's Office's Web site.

Article I: General Government		
Report Name	Report Number	Date Released
An Audit Report on Financial Processes at the Pension Review Board	16-038	8/29/2016
An Audit Report on Financial Processes at the Library and Archives Commission	16-035	7/29/2016
An Audit Report on Financial Processes at the Texas Public Finance Authority	16-029	5/27/2016
A Report on the Audit of the Employees Retirement System's Pension Schedules	16-013	2/4/2016
A Report on the Audit of the Employees Retirement System's Fiscal Year 2015 Financial Statements	16-010	12/11/2015
An Audit Report on the Major Events Trust Fund	16-001	9/8/2015
Article II: Health and Human Services		
Report Name	Report Number	Date Released
An Audit Report on a Selected Contract at the Department of State Health Services	16-031	6/28/2016
A Report on Health and Human Services Commission Contracts	16-006	10/15/2015
Article III: Education		
Report Name	Report Number	Date Released
A Report on the Audit of the Teacher Retirement System's Fiscal Year 2015 Employer Pension Liability Allocation Schedules	16-034	8/1/2016
An Audit Report on Benefits Proportionality at Higher Education Institutions (see link to report for the 58 higher education institutions surveyed)	16-024	5/6/2016
Entities audited included:		
<ul style="list-style-type: none"> ▪ Midwestern State University ▪ The University of Texas at Austin ▪ The University of Texas M. D. Anderson Cancer Center 		

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Article III: Education (Continued)		
Report Name	Report Number	Date Released
A Report on State of Texas Compliance with Federal Requirements for the Research and Development Cluster for the Fiscal Year Ended August 31, 2015 (see link to report for higher education institutions)	16-017	2/23/2016
A Report on State of Texas Compliance with Federal Requirements for the Student Financial Assistance Cluster for the Fiscal Year Ended August 31, 2015 (see link to report for higher education institutions)	16-016	2/23/2016
An Audit Report on Certification of the Permanent School Fund's Bond Guarantee Program for Fiscal Year 2015	16-014	2/5/2016
A Report on the Audit of the Permanent School Fund's Fiscal Year 2015 Financial Statements Entities audited included: <ul style="list-style-type: none"> ▪ Texas Education Agency ▪ General Land Office 	16-012	1/26/2016
A Report on the Audit of the Teacher Retirement System's Fiscal Year 2015 Financial Statements	16-009	12/1/2015
An Audit Report on Deferred Maintenance for the School for the Deaf	16-008	10/30/2015
Article V: Public Safety and Criminal Justice		
Report Name	Report Number	Date Released
An Audit Report on Financial Processes at the Juvenile Justice Department	16-032	7/1/2016
An Audit Report on the Criminal Justice Information System at the Department of Public Safety and the Texas Department of Criminal Justice	16-025	5/6/2016
An Audit Report on Selected Contracts at the Department of Public Safety	16-023	5/3/2016
Article VI: Natural Resources		
Report Name	Report Number	Date Released
An Audit Report on the State Water Implementation Revenue Fund for Texas at the Water Development Board	16-039	8/29/2016
An Audit Report on Financial Reporting and Contracting at the Department of Agriculture	16-019	3/18/2016
An Audit Report on the General Land Office's Administration of Real Estate Transactions	16-018	3/8/2016

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Article VII: Business and Economic Development		
Report Name	Report Number	Date Released
An Audit Report on Selected Design-build Contracts at the Department of Transportation	16-037	8/22/2016
An Audit Report on the Texas Lottery Commission's Administration of Selected Instant Ticket Contracts	16-028	5/20/2016
A Report on the Audit of the Department of Housing and Community Affairs' Fiscal Year 2015 Financial Statements	16-011	12/22/2015
An Audit Report on Selected Business Opportunity Programs at the Department of Transportation	16-002	9/8/2015
Article VIII: Regulatory		
Report Name	Report Number	Date Released
An Audit Report on Financial Processes at the Public Utility Commission of Texas	16-033	7/27/2016
An Audit Report on Financial Processes at the Texas Board of Nursing	16-022	4/29/2016
Cross-cutting		
Report Name	Report Number	Date Released
A Report on the Self-reported Implementation of Sunset Advisory Commission Management Actions Entities included: <ul style="list-style-type: none"> <li style="display: inline-block; width: 30%;">▪ Governor's Committee on People with Disabilities <li style="display: inline-block; width: 30%;">▪ State Office of Administrative Hearings <li style="display: inline-block; width: 30%;">▪ Texas Council on Purchasing from People with Disabilities <li style="display: inline-block; width: 30%;">▪ Texas Education Agency <li style="display: inline-block; width: 30%;">▪ Texas Workforce Commission <li style="display: inline-block; width: 30%;">▪ University Interscholastic League 	16-036	8/8/2016
An Audit Report on Incentive Compensation at the Permanent School Fund, General Land Office, Employees Retirement System, and Teacher Retirement System	16-030	6/13/2016
A Report on Agencies', Higher Education Institutions', and Community Colleges' Compliance with Public Investment Reporting Requirements (see link to report for agencies, higher education institutions, and/or community colleges)	16-027	5/16/2016
A Report on Analysis of Quality Assurance Team Projects Entities included: <ul style="list-style-type: none"> <li style="display: inline-block; width: 30%;">▪ Department of Aging and Disability Services <li style="display: inline-block; width: 30%;">▪ Department of Family and Protective Services <li style="display: inline-block; width: 30%;">▪ Department of State Health Services <li style="display: inline-block; width: 30%;">▪ Health and Human Services Commission <li style="display: inline-block; width: 30%;">▪ Texas Department of Motor Vehicles 	16-026	5/10/2016

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Cross-cutting (Continued)		
Report Name	Report Name	Report Name
<p>A Report on the Implementation Status of Prior State Auditor's Office Recommendations</p> <p>(see link to report for the self-reported status of recommendations issued to state agencies and higher education institutions for fiscal years 2014 and 2015)</p> <p>Entities reviewed included:</p> <ul style="list-style-type: none"> <li style="display: inline-block; width: 30%;">▪ Board of Chiropractic Examiners <li style="display: inline-block; width: 30%;">▪ Board of Examiners of Psychologists <li style="display: inline-block; width: 30%;">▪ Board of Pharmacy <li style="display: inline-block; width: 30%;">▪ Department of Transportation <li style="display: inline-block; width: 30%;">▪ Higher Education Coordinating Board <li style="display: inline-block; width: 30%;">▪ Office of the Governor <li style="display: inline-block; width: 30%;">▪ School for the Deaf <li style="display: inline-block; width: 30%;">▪ Texas Education Agency <li style="display: inline-block; width: 30%;">▪ Texas Medical Board <li style="display: inline-block; width: 30%;">▪ Texas State Board of Dental Examiners 	16-021	4/8/2016
<p>An Audit Report on Selected Agencies' Use of Department of Information Resources Information Technology Staffing Services Contracts</p> <p>Entities audited included:</p> <ul style="list-style-type: none"> <li style="display: inline-block; width: 30%;">▪ Department of Information Resources <li style="display: inline-block; width: 30%;">▪ Department of State Health Services <li style="display: inline-block; width: 30%;">▪ Health and Human Services Commission <li style="display: inline-block; width: 30%;">▪ Texas Workforce Commission 	16-020	3/29/2016
<p>State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2015</p> <p>(see link to report for agencies and/or higher education institutions)</p>	16-555	3/14/2016
<p>State of Texas Federal Portion of the Statewide Single Audit Report for the Fiscal Year Ended August 31, 2015</p> <p>(see link to report for agencies and/or higher education institutions)</p>	16-317	2/29/2016
<p>A Report on the Delegation of Authority to State Entities to Contract for External Audit Services</p> <p>(see link to report for state entities)</p>	16-015	2/9/2016
<p>An Audit Report on Benefits Proportionality at the Office of the Comptroller of Public Accounts, the Teacher Retirement System, and the Employees Retirement System</p>	16-003	9/16/2015
Non-state Entities		
Report Name	Report Number	Date Released
<p>An Audit Report on the Expenditure of State Asset Forfeiture Funds at the Dallas County District Attorney's Office</p>	16-007	10/16/2015
<p>A Summary of Financial and Performance Reports Submitted by Regional Planning Commissions</p>	16-005	10/8/2015
<p>An Audit Report on Selected State Contracts and Grants at the Harris County Department of Education</p>	16-004	9/21/2015

Investigations and Audit Support

Investigations and Audit Support (IAS) investigates reports of alleged illegal activity affecting state resources and presents the results to prosecuting authorities when warranted. In addition, IAS operates and maintains phone, Internet, and mail-based reporting mechanisms for fraud, waste, and abuse of state resources. IAS also provides training and presentations to other organizations.

IAS Presentation Provided

- IAS made a training presentation entitled "Government Fraud: Awareness and Reporting" to the Texas Fiscal Officers' Academy. That presentation provided information about (1) types of fraud; (2) the foundation of fraud prevention and detection; (3) how fraud occurs; and (4) reporting fraud and losses as mandated under Texas Government Code, Chapter 321, and the General Appropriations Act (84th Legislature).

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State Classification Team

The State Classification Team maintains the State's compensation and classification system, including the State's Position Classification Plan in the General Appropriations Act; analyzes state workforce issues; provides support to state agencies' and higher education institutions' human resources offices; and provides information on employee compensation issues to the Legislature. In fiscal year 2016, the State Classification Team released seven reports, which are listed below. Each report is hyperlinked to the full report on the State Auditor's Office's Web site.

State Classification Team Reports Released		
Report Name	Report Number	Date Released
A Report on Executive Compensation at State Agencies	16-706	8/31/2016
A Classification Compliance Audit Report on Program Specialist and Program Supervisor Positions at the Department of Aging and Disability Services	16-705	8/1/2016
A Report on the State's Law Enforcement Salary Schedule (Salary Schedule C) for the 2018-2019 Biennium	16-704	7/6/2016
A Report on State Employee Benefits as a Percentage of Total Compensation	16-703	4/26/2016
An Annual Report on Classified Employee Turnover for Fiscal Year 2015	16-702	12/18/2015
A Summary Report on Full-time Equivalent State Employees for Fiscal Year 2015	16-701	12/11/2015
Texas Human Resources Management Statutes Inventory	16-301	9/4/2015

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Professional Development Team

The Professional Development Team coordinates and provides continuing educational opportunities for auditors, accountants, managers, investigators, and other professional staff. During fiscal year 2016:

- A total of 114 courses were held.
- A total of 1,977 public and private sector employees attended the training courses.
- Employees of 96 federal, state, and local government entities and private organizations received training.

Courses Offered by Professional Development	
Internal and External Courses	
Audit and Governance of Application Development/Acquisition Projects Audit Methodologies and Working Papers Auditing Contracts: From Planning to Reporting Auditing Essentials Catching the Bad Guys: Fraud Auditing for Internal Auditors Cloud Computing Overview Conducting Fraud Risk Assessments Successfully Critical Thinking for Auditors: Seeing Anomalies in Big Data and Backwards Chaining to the Root Cause Data Collection and Analysis Fundamentals Developing Audit Work Programs Emerging Issues in Grants Management Excel Macros: Ways Auditors and Advanced Excel Users Can Automate Tasks Excel Power User Class for Auditors and Accountants Federal Grants, the Uniform Administrative Requirements and the Auditing of Federal Grants Finding Your Strengths Fraud and Abuse: What Is It to You? Fraud Detection for Government Auditors Fraud Risk Workshop Governmental Accounting Standards Board (GASB) Statement No. 68 Auditing and Accounting Workshop	Identity and Access Control Management Intermediate/Advanced Excel Features Beneficial for Auditors and Accountants (offered twice) Introduction to MS Access for Auditors Information Technology Audit Boot Camp Leadership in Auditing: Building the Next Generation of Auditing Leadership, Collaboration and Influence Skills for Auditors Leading Organizational Change Leveraging Data Analytics to Fight Fraud Managing Conflict and Disagreement Mastering Root Cause Analysis in Audits Operational Auditing: Influencing Positive Change Project Management Essentials Reading and Deciphering SQL for Auditors Sampling: Design and Analysis for Performance Auditing Statistical Sampling for Tests for Controls Compliance: Stop Over Auditing The 5 Choices to Extraordinary Productivity The U.S. Government Accountability Office’s (GAO) Green Book: Internal Control Workshop Unix/Linux Introduction for Auditors

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Courses Offered by Professional Development (Continued)

Internal Only Courses

<p>Access: How, When, What? Using Access on the Audit</p> <p>Answering the Question: Could This Process Be Improved (learning lab)</p> <p>Audit Sampling (learning lab)</p> <p>Coaching Notes (learning lab)</p> <p>CPR/First Aid/AED (offered twice)</p> <p>Data Analysis Fundamentals: Auditors II-III</p> <p>Data Analysis Fundamentals: Auditors IV-V</p> <p>Data Analysis Fundamentals: Auditors VI, Managing Seniors and Audit Managers</p> <p>Effective Communication and Public Speaking Techniques</p> <p>Establishing and Communicating Project Expectations</p> <p>Evaluating Cloud</p> <p>Evaluating Data Reliability (Learning Lab)</p> <p>Evaluating Evidence (Learning Lab)</p> <p>Governmental Accounting I</p> <p>Governmental Accounting II</p> <p>High Impact Audits and Reports: National State Auditors Association (NSAA) 2015 Excellence in Accountability Award Winners (webinar)</p> <p>How Digital Trends are Reshaping Government Financial Management (webinar)</p> <p>Information Technology Audit at the State Auditor’s Office</p>	<p>Information Technology Audit Boot Camp</p> <p>Managing Rules vs Preferences (learning lab)</p> <p>New Auditor Training - 16 courses (offered twice)</p> <p>People Side of Project Management</p> <p>Performance Feedback at the State Auditor’s Office</p> <p>Personnel Law (offered twice)</p> <p>Planning Interviews (learning lab)</p> <p>Records Management, Open Records and Confidential Information (offered three times)</p> <p>Reporting Findings</p> <p>Researching Law: Selecting Criteria (offered twice)</p> <p>Revenue Recognition in a State and Local Environment (webinar)</p> <p>Reviewing Audit Documentation (offered twice)</p> <p>Roles and Responsibilities of the Assistant Project Manager</p> <p>Roles and Responsibilities of the Project Manager</p> <p>Sampling in a Single Audit Environment (Governmental Audit Quality Center (GAQC) webinar)</p> <p>Texas Budget Process</p> <p>Understanding Program Processes</p> <p>Understanding the Review Process (offered three times)</p> <p>Uniform Grant Guidelines: Implementation Issues for Management and Auditors (webinar)</p>
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Other Events That Professional Development Coordinated

- The State Auditor’s Office hosted the 2016 Audit Conference at the Joe C. Thompson Conference Center in August 2016. A total of 182 employees from state and local governments and private organizations attended the 2-day conference, which offered 26 sessions regarding essentials, contracting, and other specialties related to auditing.
- The State Auditor’s Office hosted the Texas Fiscal Officers’ Academy. Thirty participants representing 29 agencies completed the 3-week training program, which is designed to (1) prepare individuals to assume the duties and roles of state agency chief fiscal officer, (2) use the extensive resources in state government to share experiences and information to train future state agency fiscal officers, and (3) cultivate a highly competent professional group capable of providing state government with the leadership that Texans deserve.
- The State Auditor’s Office hosted executives from eight state agencies for the “Know the State” series, which featured one-hour information sessions about those eight agencies for State Auditor’s Office personnel. Those state agencies included: the Department of Criminal Justice, the Department of Family and Protective Services, the Department of Information Resources, the Department of Insurance, the Teacher Retirement System, the Commission on Environmental Quality, the Department of Licensing and Regulation, and the Department of Transportation.
- Professional Development personnel instructed courses for other organizations, including Temple Junior College and the Texas Association of Regional Councils.

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Other Activities

The State Auditor's Office conducts other work authorized or required by general law and by provisions of the General Appropriations Act—including participation in various workgroups and committees, performing research, and reviewing and monitoring agency activities—in addition to other activities of this Office. The following is a list of those activities.

Other Activities
Audit Delegation and External Audit Contracting <ul style="list-style-type: none">Conducted activities related to state agencies' and higher education institutions' delegated audit authority.Monitored an external auditor's performance of a segment of the federal compliance portion of the Statewide Single Audit.Monitored an external auditor's evaluation of the investment practices and performance of the Teacher Retirement System.
Internal Audit Activities <ul style="list-style-type: none">Notified small agencies of their statutory responsibility, pursuant to the Texas Internal Auditing Act, to conduct a formal, annual risk assessment as part of their risk management process. Developed the guidelines and format for the annual risk assessment and reviewed the agencies' submissions (Texas Government Code, Sections 2102.013 and 2102.014).Notified mid-sized and large state agencies and higher education institutions regarding guidelines for completing their 2016 internal audit annual reports. Prescribed the form and content of the internal audit annual reports and the time and manner in which internal audit plans and annual reports should be posted on state agency and higher education institution Web sites pursuant to the Texas Internal Auditing Act (Texas Government Code, Sections 2102.009 and 2102.015), and reviewed all internal audit reports submitted during the year.Reviewed higher education institutions' internal audit reports on compliance with benefits proportional requirements.
Monitoring <ul style="list-style-type: none">Obtained the implementation status of outstanding recommendations contained in audit reports issued by the State Auditor's Office from higher education institutions, agencies, and other audited entities.Monitored developments associated with the funding that the State will receive in connection with the Deepwater Horizon oil spill.
Participation on Committees, Work Groups, and Task Forces <ul style="list-style-type: none">Participated in Contract Advisory Team activities as a technical advisor in a non-decision making role.Participated in Quality Assurance Team activities in a non-decision making role.Participated on the Records Management Interagency Coordinating Council as a nonvoting member.
Review and Comment <ul style="list-style-type: none">Reviewed reports from the Health and Human Services Commission's Office of Inspector General and Office of Independent Ombudsman for State Supported Living Centers.Reviewed tax settlement information provided by the Office of the Comptroller of Public Accounts.Reviewed ethics policies of the State Board of Education.
Testimony <ul style="list-style-type: none">Testified and/or served as a resource witness for audit work for six committees of the Senate and the House of Representatives, upon request, during interim work of the 84th Legislature.

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Other Activities (Continued)

Participation on National Audit Organizations

- Eight representatives from the State Auditor's Office serve on committees of the National State Auditors Association (NSAA). Those committees are:
 - The Audit Standards and Reporting Committee, which monitors, responds to, or proposes changes to generally accepted accounting principles, auditing standards, and government auditing standards to foster improvements in state government.
 - The Auditor Training Committee, which identifies issues that affect current and future operations of state audit organizations. That committee also examines the types of educational programs or other resources that can help auditors address issues, and it plays an active role in developing and overseeing quality, timely programs for NSAA conferences to enhance the professional proficiency of auditors.
 - The E-Government Committee, which tracks the evolution of e-government and communicates relevant information to NSAA members regarding the emerging use of e-government in state governments.
 - The Excellence in Accountability Awards Committee, which coordinates the NSAA awards program to recognize state audit organizations that have furthered NSAA's vision and objectives by assisting their states in managing resources and achieving program goals and/or by promoting the value of the audit function as a key factor in providing accountability of public funds.
 - The Human Resources Committee, which works to promote best practices in the recruitment, advancement, and retention of staff within state audit organizations.
 - The Peer Review Committee, which exercises responsibilities over the operations of the NSAA Peer Review Program. Those responsibilities are to develop policies and procedures for performing and reporting on reviews, resolve potential disputes that may arise in the review process, ensure the consistency of reviews, and coordinate with the American Institute of Certified Public Accountants and various federal agencies to ensure the adequacy of the NSAA Peer Review Program.
 - The Performance Audit Committee, which enhances the quality and impact of performance audits by sharing information, coordinating state audit initiatives, educating government decision-makers, reviewing training opportunities, facilitating opportunities to benchmark performance, and recognizing outstanding performance audit practices.
 - The Single Audit Committee, which represents NSAA on matters pertaining to Single Audit laws and regulations and provides a forum for NSAA members to exchange inquiries and best practices on Single Audits.
- Two audit managers from the State Auditor's Office served as judges for the 2016 NSAA Excellence in Accountability Awards, which recognize outstanding performance audit reports, forensic reports, and special projects completed by state auditors from around the U.S.

Presentations

- Presented or moderated panels for four sessions at the 2016 National Association of State Auditors, Comptrollers and Treasurers' Middle Management Conference.
- Made a presentation on conducting a contract audit at the Texas State Agency Business Administrators' Association's 2016 Mid-Winter Conference.
- Made a presentation on advising or representing your client when non-legal technical matters arise in the scope of representation for the Annual Ethics and Legislative Lawyer Mandatory Continuing Legal Education (MCLE) Course 2015 hosted by the Texas Legislative Council.
- Made a presentation on what to expect on a Single Audit at the 2015 Texas Association of Student Financial Aid Administrators Fall Conference.
- Twelve State Auditor's Office personnel presented or participated on panels at the 2016 Texas Fiscal Officers' Academy. Presentations included:
 - Common Audit Findings and Contracting Issues.
 - Communicating Upwards.
 - Lean Six Sigma for the Public Sector.
 - Legislative Audits and Reviews.

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Award

The State Auditor's Office received an award from a national organization, which is described below.

Award

In June 2016, the National Legislative Program Evaluation Society (NLPES) announced that the State Auditor's Office would receive an NLPES Impact Award for *An Investigative Report on the Health and Human Services Commission's and the Office of Inspector General's Procurement of Services and Commodities from 21CT, Inc.* (State Auditor's Office Report No. 15-031, April 2015). That award was presented at the NLPES professional development seminar in September 2016.

External Peer Review

The State Auditor's Office is subject to a peer review at least once every three years to confirm that it conducts audit work in accordance with generally accepted government auditing standards. The State Auditor's Office meets that requirement through participation in the National State Auditors Association's (NSAA) Peer Review Program. NSAA is an associate organization of the National Association of State Auditors, Comptrollers and Treasurers (NASACT). The Peer Review Program enables members to be reviewed by an established network of external or "peer" reviewers from other states.

Peer review teams travel to review each peer agency's internal quality control systems. Each team selects a sample of audits performed during the review period and evaluates the audit documentation used to support those audits. The team determines, based on its evaluation, whether an agency's overall quality control system should receive a rating of pass, pass with deficiency(ies), or fail. Pass is the highest rating an audit organization can receive from an NSAA review team.

Most Recent Peer Review

The State Auditor's Office's most recent external peer review was conducted in September and October 2015 and covered audits that issued reports from September 1, 2014, through August 31, 2015. The State Auditor's Office received a rating indicating the highest degree of compliance with auditing standards, which is evidence of the quality and professionalism of the State Auditor's Office's audit staff.

To read the peer review team's report on the State Auditor's Office, click [here](#) (.pdf).

The State Auditor's Office's next peer review is scheduled for 2018.

Copies of this report have been distributed to the following:

84th Legislature

All members of the 84th Legislature

Office of the Governor

The Honorable Greg Abbott, Governor



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