A Review of
Selected Fiscal Year 2004 Operations of
the Board of Architectural Examiners:
A Self-Directed Semi-Independent Agency

January 3, 2005

Members of the Legislative Audit Committee:

We have reviewed the Board of Architectural Examiners’ (Board) (1) Combined Balance Sheet/Statement of Net
Assets as of August 31, 2004, and (2) related statement of Combined Statement of Revenues, Expenditures, and
Changes in Fund Balances/Statement of Activities–Governmental Funds for the year then ended in accordance with
attestation engagement standards established by the American Institute of Certified Public Accountants (AICPA) and
attestation engagement standards within generally accepted
government auditing standards established by the U.S. Government
Accountability Office (GAO). All information included in these
financial statements is the representation of the management of the
Board.

A review consists principally of inquiries of personnel and analytical
procedures applied to financial data. It is substantially less in scope
than an audit conducted in accordance with generally accepted
auditing standards, the objective of which is the expression of an
opinion regarding the financial statements taken as a whole.
Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications
that should be made to these financial statements in order for them to
be in conformity with generally accepted accounting principles.

Status of Corrective Action to Address Issues Regarding the
Accuracy of the Board’s Reported Performance Measures

We also determined that the Board has taken corrective action to
address issues regarding the accuracy of its performance measures
that we identified in 2003 (see An Audit Report on the Board of
Architectural Examiners: A Self-Directed, Semi-Independent Agency,
SAO Report No. 03-035, June 2003).

Objectives, Scope, and Methodology

The objectives of this review were to:

- Provide limited assurance that there are no material modifications that should be made to the
  Board’s financial statements to conform with generally accepted accounting principles.
- Verify whether the Board has taken corrective action to adequately address issues regarding the
  accuracy of its performance measures identified in our prior audit.
- Verify the Board’s compliance with selected sections of the Self-Directed Semi-Independent
  Agency Project Act.

Our scope included examining data that the Board will submit to the 79th Legislature to fulfill the
requirements of Vernon’s Texas Civil Statutes, Article 8930 (8), Self-Directed, Semi-Independent
Agency Project Act.

Our methodology consisted primarily of making inquiries of Board personnel and applying analytical
procedures to financial data.

We conducted this review in accordance with attestation engagement standards established by the
American Institute of Certified Public Accountants and attestation engagement standards within
generally accepted government auditing standards established by the U.S. Government Accountability
Office. We have chosen not to comply with a reporting standard that specifies the wording that
should be used in discussing restrictions on the use of the report. We believe the use of such wording is
not in alignment with our role as a legislative audit function.
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**Compliance with Selected Requirements of the Self-Directed Semi-Independent Agency Project Act**

We also determined that the Board is in compliance with selected requirements of the Self-Directed Semi-Independent Agency Project Act.

The Board generally agrees with our observations. We appreciate the Board’s assistance during this review. If you have any questions, please contact Greg Adams, Project Manager, or me at (512) 936-9500.

Sincerely,

John Keel, CPA
State Auditor

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cc: Chair and members of the Board of Architectural Examiners
Ms. Cathy Hendricks, Executive Director, Board of Architectural Examiners