A Summary of
Financial and Performance Reports Submitted by Regional Planning Commissions

October 2013
Report No. 14-005
Overall Conclusion

All 24 regional planning commissions (RPCs) in Texas submitted all statutorily required financial, asset disposal, productivity, performance, and salary reports to the State Auditor’s Office. Submitting those reports is important because, according to their most recent annual financial statements, the 24 RPCs:

- Received $863,200,503 in revenues.
- Spent $41,988,565 in American Recovery and Reinvestment Act funds.

The financial statements the RPCs submitted contained the statutory elements required by Chapter 391 of the Texas Local Government Code. However, 6 (25 percent) of the 24 RPCs either (1) submitted salary schedules to the State Auditor’s Office after the due date or (2) submitted salary schedules that exceeded the state classification schedule salaries for some positions.

The information in this report covers RPC reports the State Auditor’s Office obtained between June 2012 and August 2013. Because RPCs do not have the same fiscal years, there were 5 different fiscal year end dates among the 24 RPCs.

Financial Statements

External certified public accountants (CPAs) issued unqualified opinions on the financial statements for all 24 RPCs, and all of the financial reports contained the statutory elements required by Chapter 391 of the Texas Local Government Code. However, for 5 (21 percent) of the 24 RPCs’ audited financial statements, the CPAs identified material weaknesses and/or significant deficiencies in internal controls.

Background Information

Regional planning commissions (RPCs) are governed by Chapter 391 of the Texas Local Government Code. The 24 RPCs in Texas are political subdivisions created under Texas statute to improve the health, safety, and general welfare of residents and to plan for future development. RPCs have the authority to receive state, federal, and other sources of funding to support their purposes. Texas Local Government Code, Section 391.0095(a), requires that each RPC annually report to the State Auditor:

- The amount and source of funds received.
- The amount and source of funds expended.
- An explanation of any method the RPC used to compute an expense, including computation of any indirect costs.
- A report of the RPC’s productivity and performance during the annual reporting period.
- A projection of the RPC’s productivity and performance during the next annual reporting period.
- The results of an audit of the RPC’s affairs prepared by an independent certified public accountant.
- A report of any assets of which the RPC disposed.

Texas Local Government Code, Section 391.0117(e)(f), also requires each RPC that meets certain conditions to submit to the State Auditor the RPC’s salary schedule, including the salaries of all exempt positions, no later than the 45th day before the date of the beginning of the RPC’s fiscal year.

1 An unqualified opinion indicates that the financial statements were presented fairly in all material respects.

This audit was conducted in accordance with Texas Local Government Code, Sections 391.0095 and 391.0117.

For more information regarding this report, please contact Ralph McClendon, Audit Manager, or John Keel, State Auditor, at (512) 936-9500.
over financial reporting or compliance with major federal and state award programs. Those five RPCs were:

- The Ark-Tex Council of Governments (see Chapter 1-B).
- The Concho Valley Council of Governments (see Chapter 1-G).
- The Middle Rio Grande Development Council (see Chapter 1-N).
- The Permian Basin Regional Planning Commission (see Chapter 1-R).
- The Texoma Council of Governments (see Chapter 1-W).

According to their audited financial statements, management of those five RPCs asserted that they had taken or were taking steps to address the material weaknesses and/or significant deficiencies. It is important to note that the findings of significant deficiencies for the Texoma Council of Governments were the same findings of significant deficiencies identified in that RPC’s financial statement audits from the previous two years. Additionally, a material weakness finding for the Texoma Council of Governments was the same finding of material weakness identified in the previous two years’ audits of that RPC’s financial statements.

Changes to RPCs’ Reporting Requirements

Following the 82nd legislative session, the Office of the Governor repealed sections of the Texas Administrative Code that contained requirements and guidance related to the reports that RPCs were required to submit under the Texas Local Government Code. Those sections contained criteria related to reporting requirements such as report due dates, program output and outcome measures, and the details that RPCs should report regarding disposed assets. While the Texas Local Government Code still requires RPCs to submit those reports, it specifies a due date only for the RPCs’ submission of salary schedules.

RPCs’ Programs

The information the RPCs submitted to the State Auditor’s Office indicated that the RPCs have multiple programs and functions. According to the RPCs’ audited financial statements, some of the programs on which the RPCs spent the largest amounts of funds included workforce programs, transportation programs, and community development.
Summary of Objectives, Scope, and Methodology

The objectives of this project were to:

- Determine whether RPCs have submitted audited annual financial statements and salary schedules to the State Auditor, as required by Texas Local Government Code, Sections 391.0095 and 391.0117, and report any failure to comply with the reporting requirements to the Governor’s Office.

- Analyze audited annual financial statements and salary schedules, including any working papers and other supporting documentation, as deemed necessary.

The scope of this project covered the reports the State Auditor’s Office obtained from RPCs between June 2012 and August 2013.

The methodology for this project included determining whether the 24 RPCs submitted statutorily required information due to the State Auditor’s Office between June 2012 and August 2013. Auditors did not verify the accuracy of that information. Auditors also compiled and analyzed the information that the RPCs submitted, such as the results of financial statement audits and information from salary schedules.

This project was a non-audit service; therefore, the information in this report was not subjected to all the tests and confirmations that would be performed in an audit. However, the information in this report was subject to certain quality control procedures to help ensure accuracy.
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Detailed Results

Chapter 1
Summary of Information from Reports That Regional Planning Commissions Submitted

Compliance with Reporting Requirements

All 24 regional planning commissions (RPCs) in Texas submitted all statutorily required financial, asset disposal, productivity, performance, and salary reports to the State Auditor’s Office. Additionally, the financial statements the RPCs submitted contained the statutory elements required by Chapter 391 of the Texas Local Government Code. However, as is discussed in more detail below, 6 (25 percent) of the 24 RPCs did not fully comply with all of the statutory requirements regarding their salary schedules. It is important to note that auditors compiled the information that the RPCs submitted to the State Auditor’s Office, but that information was not subjected to the tests and confirmations that would be performed in an audit.

The State Auditor’s Office received the information that the RPCs submitted for this report between June 2012 and August 2013. RPCs do not have the same fiscal years, and there were 5 different fiscal year end dates among the 24 RPCs. Specifically, the fiscal year end dates among the 24 RPCs were:

- April 30 – 1 RPC.
- June 30 – 1 RPC.
- August 31 – 2 RPCs.
- September 30 – 16 RPCs.
- December 31 – 4 RPCs.

Salary Reports

Twenty-one (88 percent) of the 24 RPCs submitted salary reports, which are referred to as salary schedules, to the State Auditor’s Office within the required time periods. Three RPCs submitted salary schedules after the due date. Texas Local Government Code, Section 391.0117, requires an RPC to submit its salary schedule, including the salaries of all exempt positions, to the State Auditor no later than the 45th day before the date of the beginning of the RPC’s fiscal year. (See Chapter 1-A through Chapter 1-X for more information about each RPC’s compliance with that requirement.)

In addition, 21 (88 percent) of the 24 RPCs submitted salary schedules showing salaries that were less than or equal to the maximum salaries.
authorized by statute. Maximum salaries for three RPCs exceeded the state
classification schedule salaries for some positions. Texas Local Government
Code, Section 391.0117, requires an RPC to adopt a salary schedule that does
not exceed the state salary schedule for classified positions as prescribed by
the General Appropriations Act adopted by the most recent Legislature. (See
Chapter 1-A through Chapter 1-X for more information about each RPC’s
compliance with that requirement.)

Audited Financial Statements

External certified public accountants (CPAs) issued unqualified opinions on
the financial statements for all 24 RPCs. However, for 5 (21 percent) of the
24 RPCs’ audited financial statements, the CPAs identified material
weaknesses or significant deficiencies in internal controls over financial
reporting or compliance with major federal and state award programs. Those
five RPCs were:

- The Ark-Tex Council of Governments (see Chapter 1-B).
- The Concho Valley Council of Governments (see Chapter 1-G).
- The Middle Rio Grande Development Council (see Chapter 1-N).
- The Permian Basin Regional Planning Commission (see Chapter 1-R).
- The Texoma Council of Governments (see Chapter 1-W).

According to their audited financial statements, management of those five
RPCs asserted that they had taken or were taking steps to address the material
weaknesses and significant deficiencies. It is important to note that the
findings of significant deficiencies and a material weakness at the Texoma
Council of Governments were the same as findings identified at that RPC in
the previous two fiscal years.

Changes to RPCs’ Reporting Requirements

Following the 82nd legislative session, the Office of the Governor repealed
sections of the Texas Administrative Code that contained requirements and
guidance related to the reports that RPCs were required to submit under the
Texas Local Government Code. Those sections contained criteria related to
reporting requirements such as report due dates, program output and outcome
measures, and the details that RPCs should report regarding disposed assets.
While the Texas Local Government Code still requires RPCs to submit those
reports, it specifies a due date only for the RPCs’ submission of salary
schedules.

2 An unqualified opinion indicates that the financial statements were presented fairly in all material respects.
Programs and Functions

The information the RPCs submitted to the State Auditor’s Office indicated they have multiple programs and functions. The two largest programs in terms of expenditures for each RPC are identified in Chapter 1-A through Chapter 1-X. Examples of those programs include the following general categories:

- Aging services.
- Community development and economic opportunity.
- Disaster recovery.
- Emergency communications and management.
- Family and children services
- Health and welfare.
- HIV programs.
- Homeland security.
- Housing-related programs.
- Public safety.
- Substance abuse.
- Transportation programs.
- Workforce programs.

Of the largest program expenditures the RPCs reported, the following general program categories had the largest expenditure amounts: workforce programs, transportation programs, and community development.
Chapter 1-A
Alamo Area Council of Governments

<table>
<thead>
<tr>
<th>Location</th>
<th>San Antonio, TX</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of Counties</td>
<td>12</td>
</tr>
<tr>
<td>Population</td>
<td>2,249,011</td>
</tr>
<tr>
<td>Number of Positions on Salary Schedule</td>
<td>279</td>
</tr>
<tr>
<td>Executive Director’s Salary</td>
<td>$150,010</td>
</tr>
<tr>
<td>Net Assets</td>
<td>$12,141,227</td>
</tr>
<tr>
<td>Total Revenue</td>
<td>$49,848,285</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>$49,235,304</td>
</tr>
<tr>
<td>Total American Recovery and Reinvestment Act Funds Spent</td>
<td>$7,477,157</td>
</tr>
</tbody>
</table>

Sources: U. S. Census Bureau 2010 population totals and the Alamo Area Council of Governments’ audited financial statements as of December 31, 2011, and salary schedule for 2012.

The Alamo Area Council of Governments submitted all statutorily required reports.

Maximum salaries on this RPC’s salary schedule exceeded the state classification schedule salaries for some corresponding positions.

This RPC received an unqualified opinion\(^3\) on its financial statements for the fiscal year ended December 31, 2011. This RPC’s audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

According to this RPC’s most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were aging ($16,103,343) and health and welfare ($9,531,789).

\(^3\) An unqualified opinion indicates that the financial statements were presented fairly in all material respects.
Chapter 1-B
Ark-Tex Council of Governments

The Ark-Texas Council of Governments submitted all statutorily required reports.

Maximum salaries on this RPC’s salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2012.4 Additionally, this RPC’s financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code. However, the audit report presented two findings regarding federal awards that were related to compliance with requirements for a U. S. Department of Housing and Urban Development program:

- The audit report identified a material weakness because the RPC did not submit a certification for the U. S. Department of Housing and Urban Development program by the required due date. This RPC’s management responded that the RPC was updating its policies and procedures for that program and that the updated policies would ensure that the required certification would be completed in a timely manner.

- One finding was an instance of noncompliance with requirements related to this RPC’s utility allowance schedule. Specifically, there was no evidence that this RPC conducted an annual review of utility rate data. This RPC’s management responded that it would contact the local utility companies annually to determine current utility rates to be used to update the allowance schedule.

According to this RPC’s most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were housing and urban development ($7,879,471) and transportation ($2,961,495).

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4 An unqualified opinion indicates that the financial statements were presented fairly in all material respects.
Chapter 1-C
Brazos Valley Council of Governments

The Brazos Valley Council of Governments submitted all statutorily required reports.

Maximum salaries on this RPC’s salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2012. This RPC’s audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

According to this RPC’s most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were housing and urban development ($10,912,219) and workforce development ($9,216,708).

<table>
<thead>
<tr>
<th>Brazos Valley Council of Governments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Location</td>
</tr>
<tr>
<td>Number of Counties</td>
</tr>
<tr>
<td>Population</td>
</tr>
<tr>
<td>Number of Positions on Salary Schedule</td>
</tr>
<tr>
<td>Executive Director’s Salary</td>
</tr>
<tr>
<td>Net Assets</td>
</tr>
<tr>
<td>Total Revenue</td>
</tr>
<tr>
<td>Total Expenditures</td>
</tr>
<tr>
<td>Total American Recovery and Reinvestment Act Funds Spent</td>
</tr>
</tbody>
</table>


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5 An unqualified opinion indicates that the financial statements were presented fairly in all material respects.
Chapter 1-D
Capital Area Council of Governments

The Capital Area Council of Governments submitted all statutorily required reports.

Maximum salaries on this RPC’s salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2012.6 This RPC’s audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

According to this RPC’s most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were aging ($7,809,800) and emergency communication ($7,471,518).

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6 An unqualified opinion indicates that the financial statements were presented fairly in all material respects.
Chapter 1-E

Central Texas Council of Governments

<table>
<thead>
<tr>
<th>Central Texas Council of Governments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Location: Belton, TX</td>
</tr>
<tr>
<td>Number of Counties: 7</td>
</tr>
<tr>
<td>Population: 449,641</td>
</tr>
<tr>
<td>Number of Positions on Salary Schedule: 103</td>
</tr>
<tr>
<td>Executive Director’s Salary: $162,432</td>
</tr>
<tr>
<td>Net Assets: $4,784,003</td>
</tr>
<tr>
<td>Total Revenue: $40,938,753</td>
</tr>
<tr>
<td>Total Expenditures: $41,686,526</td>
</tr>
<tr>
<td>Total American Recovery and Reinvestment Act Funds Spent: $95,204</td>
</tr>
</tbody>
</table>


The Central Texas Council of Governments submitted all statutorily required reports. Maximum salaries on this RPC’s salary schedule did not exceed the state classification schedule salaries for corresponding positions. However, this RPC did not submit its salary schedule by the required due date. Texas Local Government Code, Section 391.0117(e), requires an RPC to submit its salary schedule to the State Auditor’s Office no later than the 45th day before the date of the beginning of the RPC’s fiscal year. This RPC should have submitted its salary schedule to the State Auditor’s Office by May 17, 2013; however, it did not submit the salary schedule until June 13, 2013.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended June 30, 2012. This RPC’s audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

According to this RPC’s most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were housing and urban development ($15,652,984) and health and human services ($11,423,371).

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7 An unqualified opinion indicates that the financial statements were presented fairly in all material respects.
Coastal Bend Council of Governments

The Coastal Bend Council of Governments submitted all statutorily required reports.

Maximum salaries on this RPC’s salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended December 31, 2012. This RPC’s audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

According to this RPC’s most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were health and welfare ($3,085,931) and 9-1-1 emergency communications ($1,191,450).

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8 An unqualified opinion indicates that the financial statements were presented fairly in all material respects.
The Concho Valley Council of Governments submitted all statutorily required reports.

Maximum salaries on this RPC’s salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2012. This RPC’s financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code. However, the audit report contained one finding regarding this RPC’s Head Start Program (Program). Specifically, the number of children with disabilities enrolled in the Program directly operated by the RPC did not equal or exceed 10 percent of the total number of children enrolled in the Program, and the RPC did not obtain a waiver granting an exception to that requirement for the 2011-2012 grant year. This RPC’s management concurred with the finding and stated that it would revise its Program procedures to track enrollment and request exceptions as needed.

According to this RPC’s most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were family and children services ($7,191,830) and aging services ($2,280,727).

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9 An unqualified opinion indicates that the financial statements were presented fairly in all material respects.
Deep East Texas Council of Governments

<table>
<thead>
<tr>
<th>Deep East Texas Council of Governments</th>
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</thead>
<tbody>
<tr>
<td>Location: Jasper, TX</td>
</tr>
<tr>
<td>Number of Counties: 12</td>
</tr>
<tr>
<td>Population: 378,477</td>
</tr>
<tr>
<td>Number of Positions on Salary Schedule: 77</td>
</tr>
<tr>
<td>Executive Director’s Salary: $162,048</td>
</tr>
<tr>
<td>Net Assets: $1,747,718</td>
</tr>
<tr>
<td>Total Revenue: $21,925,641</td>
</tr>
<tr>
<td>Total Expenditures: $21,917,711</td>
</tr>
<tr>
<td>Total American Recovery and Reinvestment Act Funds Spent: $199,483</td>
</tr>
</tbody>
</table>


The Deep East Texas Council of Governments submitted all statutorily required reports.

Maximum salaries on this RPC’s salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2012. This RPC’s audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

According to this RPC’s most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were regional housing authority ($11,295,360) and disaster recovery ($3,651,455).

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10 An unqualified opinion indicates that the financial statements were presented fairly in all material respects.
Chapter 1-I

East Texas Council of Governments

<table>
<thead>
<tr>
<th>East Texas Council of Governments</th>
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<tbody>
<tr>
<td>Location</td>
</tr>
<tr>
<td>Number of Counties</td>
</tr>
<tr>
<td>Population</td>
</tr>
<tr>
<td>Number of Positions on Salary Schedule</td>
</tr>
<tr>
<td>Executive Director’s Salary</td>
</tr>
<tr>
<td>Net Assets</td>
</tr>
<tr>
<td>Total Revenue</td>
</tr>
<tr>
<td>Total Expenditures</td>
</tr>
<tr>
<td>Total American Recovery and Reinvestment Act Funds Spent</td>
</tr>
</tbody>
</table>


The East Texas Council of Governments submitted all statutorily required reports.

Maximum salaries on this RPC’s salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2012. This RPC’s audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

According to this RPC’s most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were workforce development ($24,920,298) and aging ($4,041,959).

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11 An unqualified opinion indicates that the financial statements were presented fairly in all material respects.
Golden Crescent Regional Planning Commission

The Golden Crescent Regional Planning Commission submitted all statutorily required reports. Maximum salaries on this RPC’s salary schedule did not exceed the state classification schedule salaries for corresponding positions. However, this RPC did not submit its salary schedule by the required due date. Texas Local Government Code, Section 391.0117(e), requires an RPC to submit its salary schedule to the State Auditor’s Office no later than the 45th day before the date of the beginning of the RPC’s fiscal year. This RPC should have submitted its salary schedule to the State Auditor’s Office by July 18, 2012; however, it did not submit the salary schedule until September 18, 2012.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended August 31, 2012.\textsuperscript{12} This RPC’s audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

According to this RPC’s most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were health and welfare ($7,001,740) and public safety ($896,944).

\textsuperscript{12} An unqualified opinion indicates that the financial statements were presented fairly in all material respects.
The Heart of Texas Council of Governments submitted all statutorily required reports.

Maximum salaries on this RPC’s salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2012.\textsuperscript{13} This RPC’s audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

According to this RPC’s most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were aging ($2,870,842) and transportation ($1,678,480).

\begin{tabular}{|l|c|}
\hline
\textbf{Heart of Texas Council of Governments} & \\
\hline
Location & Waco, TX \\
Number of Counties & 6 \\
Population & 349,273 \\
Number of Positions on Salary Schedule & 30 \\
Executive Director’s Salary Range\textsuperscript{a} & $68,054 to $112,288 \\
Net Assets & $1,251,894 \\
Total Revenue & $7,340,088 \\
Total Expenditures & $7,415,694 \\
Total American Recovery and Reinvestment Act Funds Spent & $250,868 \\
\hline
\end{tabular}

\textsuperscript{a} This RPC reported only a salary range.

Sources: U. S. Census Bureau 2010 population totals and the Heart of Texas Council of Governments’ audited financial statements as of September 30, 2012, and salary schedule for 2014.

\textsuperscript{13} An unqualified opinion indicates that the financial statements were presented fairly in all material respects.
The Houston-Galveston Area Council submitted all statutorily required reports.

Maximum salaries on this RPC’s salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended December 31, 2011. This RPC’s audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

According to this RPC’s most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were workforce programs ($226,221,149) and transportation ($24,111,492).

<table>
<thead>
<tr>
<th>Houston-Galveston Area Council</th>
<th></th>
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</thead>
<tbody>
<tr>
<td>Location</td>
<td>Houston, TX</td>
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<tr>
<td>Number of Counties</td>
<td>13</td>
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<tr>
<td>Population</td>
<td>6,087,133</td>
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<tr>
<td>Number of Positions on Salary Schedule</td>
<td>172</td>
</tr>
<tr>
<td>Executive Director’s Salary</td>
<td>$221,813</td>
</tr>
<tr>
<td>Net Assets</td>
<td>$16,808,621</td>
</tr>
<tr>
<td>Total Revenue</td>
<td>$289,296,226</td>
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<tr>
<td>Total Expenditures</td>
<td>$285,486,153</td>
</tr>
<tr>
<td>Total American Recovery and Reinvestment Act Funds Spent</td>
<td>$21,538,013</td>
</tr>
</tbody>
</table>

Sources: U. S. Census Bureau 2010 population totals and the Houston-Galveston Area Council’s audited financial statements as of December 31, 2011, and salary schedules for 2013.

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14 An unqualified opinion indicates that the financial statements were presented fairly in all material respects.
Chapter 1-M
Lower Rio Grande Valley Development Council

The Lower Rio Grande Valley Development Council submitted all statutorily required reports.

Maximum salaries on this RPC’s salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended December 31, 2011.15 This RPC’s audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

According to this RPC’s most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were aging and disability services ($5,312,728) and transportation ($3,548,644).

<table>
<thead>
<tr>
<th>Lower Rio Grande Valley Development Council</th>
</tr>
</thead>
<tbody>
<tr>
<td>Location: Weslaco, TX</td>
</tr>
<tr>
<td>Number of Counties: 3</td>
</tr>
<tr>
<td>Population: 1,203,123</td>
</tr>
<tr>
<td>Number of Positions on Salary Schedule: 136</td>
</tr>
<tr>
<td>Executive Director’s Salary: $146,770</td>
</tr>
<tr>
<td>Net Assets: $4,808,190</td>
</tr>
<tr>
<td>Total Revenue: $20,243,313</td>
</tr>
<tr>
<td>Total Expenditures: $18,321,468</td>
</tr>
<tr>
<td>Total American Recovery and Reinvestment Act Funds Spent: $2,973,158</td>
</tr>
</tbody>
</table>


---

15 An unqualified opinion indicates that the financial statements were presented fairly in all material respects.
Chapter 1-N

Middle Rio Grande Development Council

The Middle Rio Grande Development Council submitted all statutorily required reports.

Maximum salaries on this RPC’s salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended August 31, 2012.\(^{16}\) This RPC’s financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code. However, the audit report identified a significant deficiency in this RPC’s Homeland Security Program grant reporting because there were differences between the expenses the RPC reported in the State Preparedness Assessment and Reporting Service (SPARS) system and the expenses in the RPC’s general ledger. Specifically, expenses were reclassified to a different grant after the expenses had been reported in SPARS, but the RPC did not correct the information in SPARS. The RPC’s management responded that it had been in contact with the grant awarding agency to inform that agency of the situation and that it also would make adjustments to its general ledger after monthly reviews of all Homeland Security Program grants.

According to this RPC’s most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were \textbf{economic opportunity} ($8,387,002) and \textbf{public safety} ($2,699,735).

\begin{center}

<table>
<thead>
<tr>
<th>Middle Rio Grande Development Council</th>
</tr>
</thead>
<tbody>
<tr>
<td>Location</td>
</tr>
<tr>
<td>Number of Counties</td>
</tr>
<tr>
<td>Population</td>
</tr>
<tr>
<td>Number of Positions on Salary Schedule</td>
</tr>
<tr>
<td>Executive Director’s Salary</td>
</tr>
<tr>
<td>Net Assets</td>
</tr>
<tr>
<td>Total Revenue</td>
</tr>
<tr>
<td>Total Expenditures</td>
</tr>
<tr>
<td>Total American Recovery and Reinvestment Act Funds Spent</td>
</tr>
</tbody>
</table>

Sources: U. S. Census Bureau 2010 population totals and the Middle Rio Grande Development Council’s audited financial statements as of August 31, 2012, and salary schedule for 2013.

\end{center}

\(^{16}\) An unqualified opinion indicates that the financial statements were presented fairly in all material respects.
Nortex Regional Planning Commission

Location: Wichita Falls, TX
Number of Counties: 11
Population: 222,860
Number of Positions on Salary Schedule: 26
Executive Director’s Salary: $100,912
Net Assets: $455,887
Total Revenue: $3,492,235
Total Expenditures: $3,484,765
Total American Recovery and Reinvestment Act Funds Spent: $205,019

The Nortex Regional Planning Commission submitted all statutorily required reports.

Maximum salaries on this RPC’s salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2012. This RPC’s audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

According to this RPC’s most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were aging ($1,534,999) and emergency communications ($650,168).

An unqualified opinion indicates that the financial statements were presented fairly in all material respects.
Chapter 1-P
North Central Texas Council of Governments

The North Central Texas Council of Governments submitted all statutorily required reports.

Maximum salaries on this RPC’s salary schedule exceeded the state classification schedule salaries for some positions. This RPC asserted that it was exempt from state pay plan requirements under Texas Local Government Code, Section 39.0117(f), when it developed its salary schedule in 2006, but it asserted that it is not currently exempt. Texas Local Government Code, Section 39.0117(f), exempts an RPC from state pay plan requirements if the RPC’s most populous county has an actual average weekly wage that exceeds the state actual average weekly wage by 20 percent or more for the previous year as determined by the Texas Workforce Commission in its County Employment and Wage Information Report.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2012. This RPC’s audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

According to this RPC’s most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were transportation ($56,170,198) and workforce development ($55,962,878).

<table>
<thead>
<tr>
<th>North Central Texas Council of Governments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Location: Arlington, TX</td>
</tr>
<tr>
<td>Number of Counties: 16</td>
</tr>
<tr>
<td>Population: 6,539,950</td>
</tr>
<tr>
<td>Number of Positions on Salary Schedule: 152</td>
</tr>
<tr>
<td>Executive Director’s Salary Range a</td>
</tr>
<tr>
<td>$175,182 to $314,665</td>
</tr>
<tr>
<td>Net Assets: $11,756,229</td>
</tr>
<tr>
<td>Total Revenue: $137,527,779</td>
</tr>
<tr>
<td>Total Expenditures: $145,401,754</td>
</tr>
<tr>
<td>Total American Recovery and Reinvestment Act Funds Spent: $5,678,683</td>
</tr>
</tbody>
</table>

a This RPC reported only a salary range.


18 An unqualified opinion indicates that the financial statements were presented fairly in all material respects.
The Panhandle Regional Planning Commission submitted all statutorily required reports.

Maximum salaries on this RPC’s salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2012.19 This RPC’s audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

According to this RPC’s most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were workforce development ($13,032,787) and aging services ($3,049,124).

19 An unqualified opinion indicates that the financial statements were presented fairly in all material respects.
Chapter 1-R
Permian Basin Regional Planning Commission

Permian Basin
Regional Planning Commission

<table>
<thead>
<tr>
<th>Location</th>
<th>Midland, TX</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of Counties</td>
<td>17</td>
</tr>
<tr>
<td>Population</td>
<td>417,679</td>
</tr>
<tr>
<td>Number of Positions on Salary Schedule</td>
<td>35</td>
</tr>
<tr>
<td>Executive Director’s Salary</td>
<td>$93,712</td>
</tr>
<tr>
<td>Net Assets</td>
<td>$1,770,794</td>
</tr>
<tr>
<td>Total Revenue</td>
<td>$5,153,902</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>$5,318,783</td>
</tr>
<tr>
<td>Total American Recovery and Reinvestment Act Funds Spent</td>
<td>$327,863</td>
</tr>
</tbody>
</table>

Sources: U. S. Census Bureau 2010 population totals and the Permian Basin Regional Planning Commission’s audited financial statements as of September 30, 2012, and salary schedule for 2013.

The Permian Basin Regional Planning Commission submitted all statutorily required reports.

Maximum salaries on this RPC’s salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2012.20 This RPC’s financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code. However, the audit report contained one material weakness related to the RPC improperly recording and materially misstating its liability for payroll-related expenditures. This RPC’s management acknowledged the material weakness and responded that it had instituted new procedures to ensure that it appropriately recorded all balances in its financial statements. Management also asserted that it had not filed reports with incorrect information with any granting agency.

According to this RPC’s most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were aging ($2,067,600) and homeland security ($1,079,224).

---

20 An unqualified opinion indicates that the financial statements were presented fairly in all material respects.
The Rio Grande Council of Governments submitted all statutorily required reports.

Maximum salaries on this RPC’s salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2012. This RPC’s audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

According to this RPC’s most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were aging services ($4,778,506) and emergency communications ($720,782).
The South East Texas Regional Planning Commission submitted all statutorily required reports. Maximum salaries on this RPC’s salary schedule did not exceed the state classification schedule salaries for corresponding positions. However, this RPC did not submit its salary schedule by the required due date. Texas Local Government Code, Section 391.0117(e), requires an RPC to submit its salary schedule to the State Auditor’s Office no later than the 45th day before the date of the beginning of the RPC’s fiscal year. This RPC should have submitted its salary schedule to the State Auditor’s Office by August 17, 2012; however, it did not submit the salary schedule until September 26, 2012.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2012. This RPC’s audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

According to this RPC’s most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were community development ($63,660,778) and substance abuse ($3,814,736).

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22 An unqualified opinion indicates that the financial statements were presented fairly in all material respects.
The South Plains Association of Governments submitted all statutorily required reports.

Maximum salaries on this RPC’s salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2012. This RPC’s audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

According to this RPC’s most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were aging ($1,983,044) and emergency management ($1,505,519).

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Chapter 1-U
South Plains Association of Governments

<table>
<thead>
<tr>
<th>South Plains Association of Governments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Location</td>
</tr>
<tr>
<td>Number of Counties</td>
</tr>
<tr>
<td>Population</td>
</tr>
<tr>
<td>Number of Positions on Salary Schedule</td>
</tr>
<tr>
<td>Executive Director’s Salary</td>
</tr>
<tr>
<td>Net Assets</td>
</tr>
<tr>
<td>Total Revenue</td>
</tr>
<tr>
<td>Total Expenditures</td>
</tr>
<tr>
<td>Total American Recovery and Reinvestment Act Funds Spent</td>
</tr>
</tbody>
</table>


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23 An unqualified opinion indicates that the financial statements were presented fairly in all material respects.
The South Texas Development Council submitted all statutorily required reports.

Maximum salaries on this RPC’s salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2012. This RPC’s audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

According to this RPC’s most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were HIV intervention and prevention ($3,611,892) and housing and urban development ($2,096,777).

South Texas Development Council

<table>
<thead>
<tr>
<th>Location</th>
<th>Laredo, TX</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of Counties</td>
<td>4</td>
</tr>
<tr>
<td>Population</td>
<td>330,590</td>
</tr>
<tr>
<td>Number of Positions</td>
<td>27</td>
</tr>
<tr>
<td>Executive Director’s Salary</td>
<td>$153,317</td>
</tr>
<tr>
<td>Net Assets</td>
<td>$983,044</td>
</tr>
<tr>
<td>Total Revenue</td>
<td>$8,311,621</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>$8,534,393</td>
</tr>
<tr>
<td>Total American</td>
<td></td>
</tr>
<tr>
<td>Recovery and</td>
<td></td>
</tr>
<tr>
<td>Reinvestment Act</td>
<td></td>
</tr>
<tr>
<td>Funds Spent</td>
<td>$20,588</td>
</tr>
</tbody>
</table>

Sources: U. S. Census Bureau 2010 population totals and the South Texas Development Council’s audited financial statements as of September 30, 2012, and salary schedule for 2013.

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24 An unqualified opinion indicates that the financial statements were presented fairly in all material respects.
The Texoma Council of Governments submitted all statutorily required reports.

Maximum salaries on this RPC’s salary schedule did not exceed the state classification schedule salaries for corresponding positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended April 30, 2012. An unqualified opinion indicates that the financial statements were presented fairly in all material respects. This RPC’s financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code. However, the audit report identified one material weakness and two significant deficiencies in this RPC’s accounting and financial reporting processes:

- The material weakness concerned a lack of segregation of various funds in the RPC’s general ledger.
- A significant deficiency was identified because of a lack of segregation of duties in the accounting system.
- A significant deficiency was identified because of a lack of adequate controls over the period-end financial reporting process, and because the RPC did not prepare the financial statements.

The RPC’s management responded that it would (1) pursue software and/or account coding modifications, (2) assign duties to limit concentration of control over any of its accounting processes, and (3) identify continuing education opportunities for its financial staff. Management asserted that it did not plan to add staff to segregate job duties.

It is important to note that the material weakness and the significant deficiencies were also identified in the reports from the audits of this RPC’s financial statements in the previous two years.

According to this RPC’s most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were housing and client services ($9,495,696) and aging and disabilities ($3,075,133).

<table>
<thead>
<tr>
<th>Texoma Council of Governments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Location</td>
</tr>
<tr>
<td>Number of Counties</td>
</tr>
<tr>
<td>Population</td>
</tr>
<tr>
<td>Number of Positions on Salary Schedule</td>
</tr>
<tr>
<td>Executive Director’s Salary</td>
</tr>
<tr>
<td>Net Assets</td>
</tr>
<tr>
<td>Total Revenue</td>
</tr>
<tr>
<td>Total Expenditures</td>
</tr>
<tr>
<td>Total American Recovery and Reinvestment Act Funds Spent</td>
</tr>
</tbody>
</table>

The West Central Texas Council of Governments submitted all statutorily required reports.

Actual salaries on this RPC’s salary schedule exceeded the state classification schedule salaries for some positions.

This RPC received an unqualified opinion on its financial statements for the fiscal year ended September 30, 2012. This RPC’s audit report did not contain any findings, and its financial statements contained the statutory elements required by Chapter 391 of the Texas Local Government Code.

According to this RPC’s most recent audited financial statements, the two programs for which this RPC spent the largest amounts of funds were employer of record services ($4,873,197) and aging services ($2,493,254).

<table>
<thead>
<tr>
<th>West Central Texas Council of Governments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Location</td>
</tr>
<tr>
<td>Number of Counties</td>
</tr>
<tr>
<td>Population</td>
</tr>
<tr>
<td>Number of Positions on Salary Schedule</td>
</tr>
<tr>
<td>Executive Director’s Salary</td>
</tr>
<tr>
<td>Net Assets</td>
</tr>
<tr>
<td>Total Revenue</td>
</tr>
<tr>
<td>Total Expenditures</td>
</tr>
<tr>
<td>Total American Recovery and Reinvestment Act Funds Spent</td>
</tr>
</tbody>
</table>

Sources: U. S. Census Bureau 2010 population totals and the West Central Texas Council of Governments’ audited financial statements as of September 30, 2012, and salary schedule for 2013.

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26 An unqualified opinion indicates that the financial statements were presented fairly in all material respects.
Appendices

Appendix 1
Objectives, Scope, and Methodology

Objectives
The objectives of this project were to:

- Determine whether regional planning commissions (RPCs) have submitted audited annual financial statements and salary schedules to the State Auditor, as required by Texas Local Government Code, Sections 391.0095 and 391.0117, and report any failure to comply with the reporting requirements to the Governor’s Office.

- Analyze audited annual financial statements and salary schedules, including any working papers and other supporting documentation, as deemed necessary.

Scope
The scope of this project covered the reports the State Auditor’s Office obtained from RPCs between June 2012 and August 2013.

Methodology
The methodology for this project included determining whether the 24 RPCs submitted statutorily required information due to the State Auditor’s Office between June 2012 and August 2013. Auditors did not verify the accuracy of that information. Auditors also compiled and analyzed the information that the RPCs submitted, such as the results of financial statement audits and information from salary schedules.

Information collected and reviewed included the following:

- Audited financial statements.
- Salary schedules.
- Disposed asset reports.
- Productivity and performance reports.

Procedures and tests conducted included the following:

- Determined whether the information that the RPCs submitted included all of the components required by statute.
Compiled and analyzed certain information that the RPCs submitted, such as results from audited financial statements and salary schedules.

Criteria used included the following:

- Texas Local Government Code, Chapter 391.

**Project Information**

Fieldwork was conducted from July 2013 through September 2013. This project was a non-audit service; therefore, the information in this report was not subjected to all the tests and confirmations that would be performed in an audit. However, the information in this report was subject to certain quality control procedures to help ensure accuracy.

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

- Lucien Hughes (Project Manager)
- Lilia C. Srubar, CPA (Assistant Project Manager)
- Jennifer Lehman, MBA, CIA, CFE, CGAP
- Bill Morris, CPA
- Hillary Eckford, CIA (Quality Control Reviewer)
- Ralph McClendon, CISA, CCP, CISSP (Audit Manager)
Regional planning commissions (RPCs) provide services to areas ranging from 3 counties (the Lower Rio Grande Valley Development Council, the South East Texas Regional Planning Commission, and the Texoma Council of Governments) to 26 counties (the Panhandle Regional Planning Commission). Figure 1 presents a map of the RPCs and the Texas counties to which they provide services.

|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|

Regional planning commissions (RPCs) provide services to more than 25 million people. The North Central Texas Council of Governments provides services to the highest number of people (6,539,950), while the Concho Valley Council of Governments provides services to the fewest number of people (154,192).

Table 1 lists each RPC’s total revenue from all sources, total expenditures, total American Recovery and Reinvestment Act (ARRA) funds expended, and population.

<table>
<thead>
<tr>
<th>Regional Planning Commission</th>
<th>Fiscal Year End</th>
<th>Total Revenue from All Sources a</th>
<th>Total Expenditures a</th>
<th>ARRA Funds Expended</th>
<th>Population</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ark-Tex Council of Governments</td>
<td>September 30, 2012</td>
<td>15,889,527</td>
<td>17,277,841</td>
<td>114,755</td>
<td>325,409 b</td>
</tr>
<tr>
<td>Brazos Valley Council of Governments</td>
<td>September 30, 2012</td>
<td>28,753,017</td>
<td>31,143,583</td>
<td>42,599</td>
<td>319,447</td>
</tr>
<tr>
<td>Capital Area Council of Governments</td>
<td>September 30, 2012</td>
<td>18,697,529</td>
<td>20,590,905</td>
<td>0</td>
<td>1,830,003</td>
</tr>
<tr>
<td>Central Texas Council of Governments</td>
<td>June 30, 2012</td>
<td>40,938,753</td>
<td>41,686,526</td>
<td>95,204</td>
<td>449,641</td>
</tr>
<tr>
<td>Coastal Bend Council of Governments</td>
<td>December 31, 2012</td>
<td>4,718,215</td>
<td>4,901,190</td>
<td>0</td>
<td>571,987</td>
</tr>
<tr>
<td>Concho Valley Council of Governments</td>
<td>September 30, 2012</td>
<td>13,219,804</td>
<td>13,082,253</td>
<td>0</td>
<td>154,192</td>
</tr>
<tr>
<td>Deep East Texas Council of Governments</td>
<td>September 30, 2012</td>
<td>21,925,641</td>
<td>21,917,711</td>
<td>199,483</td>
<td>378,477</td>
</tr>
<tr>
<td>East Texas Council of Governments</td>
<td>September 30, 2012</td>
<td>37,882,539</td>
<td>36,599,693</td>
<td>101,991</td>
<td>829,749</td>
</tr>
<tr>
<td>Golden Crescent Regional Planning Commission</td>
<td>August 31, 2012</td>
<td>8,093,081</td>
<td>8,163,351</td>
<td>0</td>
<td>188,626</td>
</tr>
<tr>
<td>Heart of Texas Council of Governments</td>
<td>September 30, 2012</td>
<td>7,340,088</td>
<td>7,415,694</td>
<td>250,868</td>
<td>349,273</td>
</tr>
</tbody>
</table>
### Financial and Population Information Regarding Regional Planning Commissions

<table>
<thead>
<tr>
<th>Regional Planning Commission</th>
<th>Fiscal Year End</th>
<th>Total Revenue from All Sources</th>
<th>Total Expenditures</th>
<th>ARRA Funds Expended</th>
<th>Population</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lower Rio Grande Valley Development Council</td>
<td>December 31, 2011</td>
<td>20,243,313</td>
<td>18,321,468</td>
<td>2,973,158</td>
<td>1,203,123</td>
</tr>
<tr>
<td>Middle Rio Grande Development Council</td>
<td>August 31, 2012</td>
<td>13,393,616</td>
<td>13,501,060</td>
<td>423,273</td>
<td>167,010</td>
</tr>
<tr>
<td>Nortex Regional Planning Commission</td>
<td>September 30, 2012</td>
<td>3,492,235</td>
<td>3,484,765</td>
<td>205,019</td>
<td>222,860</td>
</tr>
<tr>
<td>North Central Texas Council of Governments</td>
<td>September 30, 2012</td>
<td>137,527,779</td>
<td>145,401,754</td>
<td>5,678,683</td>
<td>6,539,950</td>
</tr>
<tr>
<td>Panhandle Regional Planning Commission</td>
<td>September 30, 2012</td>
<td>21,566,348</td>
<td>21,451,171</td>
<td>0</td>
<td>427,927</td>
</tr>
<tr>
<td>Permian Basin Regional Planning Commission</td>
<td>September 30, 2012</td>
<td>5,153,902</td>
<td>5,318,783</td>
<td>327,863</td>
<td>417,679</td>
</tr>
<tr>
<td>Rio Grande Council of Governments</td>
<td>September 30, 2012</td>
<td>6,875,587</td>
<td>6,787,992</td>
<td>40,262</td>
<td>1,035,146</td>
</tr>
<tr>
<td>South East Texas Regional Planning Commission</td>
<td>September 30, 2012</td>
<td>77,613,696</td>
<td>78,286,322</td>
<td>81,716</td>
<td>388,745</td>
</tr>
<tr>
<td>South Plains Association of Governments</td>
<td>September 30, 2012</td>
<td>5,827,873</td>
<td>5,903,986</td>
<td>0</td>
<td>411,659</td>
</tr>
<tr>
<td>South Texas Development Council</td>
<td>September 30, 2012</td>
<td>8,311,621</td>
<td>8,534,393</td>
<td>20,588</td>
<td>330,590</td>
</tr>
<tr>
<td>Texoma Council of Governments</td>
<td>April 30, 2012</td>
<td>14,813,975</td>
<td>14,787,218</td>
<td>2,417,933</td>
<td>193,229</td>
</tr>
<tr>
<td>West Central Texas Council of Governments</td>
<td>September 30, 2012</td>
<td>11,777,853</td>
<td>12,005,747</td>
<td>0</td>
<td>327,390</td>
</tr>
</tbody>
</table>

**Totals**

- **$863,200,503**
- **$871,284,863**
- **$41,988,565**
- **25,398,256**

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**Notes:**

- **a** Source of revenues and expenditures is the Statement of Activities on the annual financial statements that RPCs submitted.
- **b** Population includes Miller County in Arkansas, which has a population of 43,462. The total population of the 9 Texas counties served by the Ark-Tex Council of Governments is 281,947.
- **c** Population includes Dona Ana County in New Mexico, which has a population of 209,233. The total population of the 6 Texas counties served by the Rio Grande Council of Governments is 825,913.

Sources: U. S. Census Bureau 2010 population totals and audited financial statements that the RPCs submitted.
## Related State Auditor’s Office Work

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