An Audit Report on

Performance Measures at the Board of Chiropractic Examiners

March 2015
Report No. 15-029
Overall Conclusion

The Board of Chiropractic Examiners (Board) reported reliable results for 4 (80 percent) of the 5 key performance measures tested for fiscal year 2014. A performance measure result is considered reliable if it is certified or certified with qualification.

For all five performance measures tested, the Board did not have written policies and procedures for collecting, calculating, reviewing, and reporting performance measures during fiscal year 2014. Furthermore, the Board did not have a process in place to review performance measure data entered into the Automated Budget and Evaluation System of Texas (ABEST) before the submission of data into ABEST was complete.

The following four key performance measures were certified with qualification:

- Number of New Licenses Issued to Individuals.
- Number of Licenses Renewed (Individuals).
- Number of Jurisdictional Complaints Received.
- Number of Complaints Resolved.

One key performance measure—Average Time Per Complaint Resolution (Days)—was inaccurate because there was more than a 5 percent error rate in the documentation that auditors tested.

Auditors also identified weaknesses in the general controls over FileMaker, the Board’s licensing and enforcement database. Specifically, the Board should strengthen controls over user access, password controls, edit checks, audit trails, segregation of duties, and disaster recovery planning.

Background Information

Agencies report results for their key performance measures to the Legislative Budget Board’s budget and evaluation system, which is called the Automated Budget and Evaluation System of Texas, or ABEST.

Key performance measures are:
- Budget drivers that are generally externally focused.
- Closely related to the goals identified in the statewide strategic plan.
- Reflective of the characteristics of good performance measures.


This audit was conducted in accordance with Texas Government Code, Section 2101.038.

For more information regarding this report, please contact Cesar Saldivar, Audit Manager, or John Keel, State Auditor, at (512) 936-9500.
Table 1 summarizes the certification results for the five key performance measures tested.

Table 1

<table>
<thead>
<tr>
<th>Related Objective or Strategy, Classification</th>
<th>Description of Performance Measure</th>
<th>Fiscal Year</th>
<th>Results Reported in ABEST</th>
<th>Certification Results a</th>
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<td>B.2.1, Efficiency</td>
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a A performance measure is certified if reported performance is accurate within 5 percent of actual performance and if it appears that controls to ensure accuracy are in place for collecting and reporting performance data. A performance measure is certified with qualification when reported performance appears accurate but the controls over data collection and reporting are not adequate to ensure continued accuracy. A performance measure is also certified with qualification if agency calculation of performance deviated from the measure definition but caused less than a 5 percent difference between the number reported to ABEST and the correct performance measure result. A measure is inaccurate when the actual performance is not within 5 percent of reported performance, or when there is more than a 5 percent error in the sample of documentation tested. A performance measure is also inaccurate if the agency’s calculation deviated from the performance measure definition and caused more than a 5 percent difference between the number reported to ABEST and the correct performance measure result.

Auditors communicated other, less significant issues related to the Board’s performance measure methodologies separately in writing to Board management.

Summary of Management’s Response

The Board agreed with the recommendations in this report. The detailed management response is presented immediately following each set of recommendations in the Detailed Results section of this report.

Summary of Information Technology Review

Auditors assessed the controls over the Board’s licensing and enforcement database, FileMaker, as they related to the Board’s performance measure data. The Board uses FileMaker primarily to collect and calculate performance measure results.
Auditors evaluated information technology general controls, including logical and physical access controls. Auditors also reviewed application controls, reviewed FileMaker data for completeness, interviewed employees knowledgeable about FileMaker, and reviewed source documentation for performance measure data.

Auditors determined that for fiscal year 2014, the licensing and enforcement data in FileMaker was sufficiently reliable for purposes of this audit. However, controls were not adequate to ensure the continued accuracy of performance measure results.

**Summary of Objectives, Scope, and Methodology**

The objectives of the audit were to determine whether the Board:

- Is accurately reporting its performance measures to ABEST.
- Has adequate controls in place over the collection, calculation, and reporting of its performance measures.

The audit scope included five key performance measures the Board reported for fiscal year 2014.

The audit methodology consisted of auditing reported results for accuracy and adherence to performance measures definitions, evaluating controls over the Board’s performance measure calculation processes, testing documentation, and assessing the reliability of the data obtained from FileMaker that supports the reported performance measure results.
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Detailed Results

Chapter 1
The Board Should Improve Certain Controls That Affect All Performance Measures Tested

For all five performance measures tested, the Board of Chiropractic Examiners (Board) did not have written policies and procedures for the collection, calculation, review, and reporting of performance measures during fiscal year 2014. Furthermore, the Board did not have a process in place to review performance measure data entered into the Automated Budget and Evaluation System of Texas (ABEST) before the submission of data into ABEST was complete. The Board should also strengthen certain information technology controls to ensure the continued accuracy of performance measures results.

Chapter 1-A
The Board Did Not Have Documented Policies and Procedures for the Collection, Calculation, Review, and Reporting of Performance Measures

The Board did not have written policies and procedures for the collection, calculation, review, and reporting of performance measure results during fiscal year 2014. Written policies and procedures can help the Board report accurate and consistent performance measure information.

*The Guide to Performance Measure Management* (State Auditor’s Office Report No. 12-333, March 2012) states that an agency should clearly document all steps performed in the collection, calculation, review, and reporting of the performance measure data in its written policies and procedures. Without documented policies and procedures, a performance measure cannot receive a rating higher than certified with qualification.

Recommendation

The Board should document policies and procedures for the collection, calculation, review, and reporting of its performance measures.
Management’s Response

As of the beginning of Fiscal Year 2015, the agency has written procedures for the collection, calculation, review, and reporting of performance measures. These procedures have been amended already to account for issues identified during the audit and to implement some of the recommendations contained in this report. Policies are being drafted and will be finalized by the Executive Director at the end of Fiscal Year 2015.

Management would like to note that Licensing staff did have written procedures for the collection of performance measure data, but during revision of the procedures in the beginning of Fiscal Year 2015, the previous version of the procedures was written over. Therefore, no previous version was available to provide to the audit team, despite their existence and use at the time of the performance measure data collection and reporting in Fiscal Year 2014.

Chapter 1-B
The Board Did Not Conduct and Document Its Review of Performance Measure Data Before Releasing That Data into ABEST

The Board did not have an independent individual review and document the review of performance measure data before that data was released into ABEST. The Board’s ABEST coordinator is responsible for entering, reviewing, and releasing data into ABEST. The Guide to Performance Measure Management states that agency information entered into ABEST should be reviewed for accuracy by an individual other than the individual who entered the data before the submission into ABEST is complete. That review also should be documented. Without independent and documented reviews, the Board faces an increased risk of reporting inaccurate performance measure results into ABEST.

Recommendation

The Board should have an independent individual conduct and document a review of performance measure data prior to releasing that data into ABEST.
Management’s Response

Management has already implemented this recommendation. New procedures were drafted when this issue was identified, and 1st Quarter of Fiscal Year 2015 performance measures were reported using the new procedures. When the Executive Director calculates performance measures, she now utilizes the Executive Assistant to review the performance measure results prior to ABEST entry. Additionally the Executive Assistant reviews all ABEST entries prior to submission for accuracy. These reviews are documented using screen shots and a form designed to document dates of reviews. The form is signed by both the Executive Director and Executive Assistant to memorialize the review.

Chapter 1-C

The Board Should Improve Certain Information Technology Controls

The Board should improve certain information technology controls over FileMaker, its licensing and enforcement database, to help ensure the continued accuracy of performance measure results reported to ABEST. Specifically, the Board should ensure that employees’ access is limited to only the information they need to fulfill their job duties. Inadequate access controls increase the risk of unauthorized changes being made to performance measure data and of errors going undetected. See Chapter 3 for more information about information technology issues identified in this audit.

Recommendation

The Board should limit employees’ access to data in FileMaker based on each employee’s job duties.

Management’s Response

The agency will work with the System Analyst/Programmer to change password controls over Filemaker to limit employees’ access to data in Filemaker based on each employee’s job duties. However because the agency is trying to get the new database up and running as soon as possible, time spent on the Filemaker will delay the implementation of the new system.
Chapter 2

The Board Reported Reliable Results for Four of Five Key Performance Measures Tested for Fiscal Year 2014

The Board reported reliable results for 4 (80 percent) of 5 key performance measures tested for fiscal year 2014. A result is considered reliable if it is certified or certified with qualification.

Number of New Licenses Issued to Individuals

Number of Licenses Renewed (Individuals)

The Board reported reliable results for those two performance measures. However, they were certified with qualification because of the control weaknesses discussed in Chapter 1.

In addition, for Number of Licenses Renewed (Individuals), the Board inaccurately excluded 191 chiropractic licenses that were renewed at the same time that the license status was changed from active to inactive. According to the performance measure definition, all renewed licenses should be included in the reported results. As a result of excluding those 191 licenses, the Board underreported the Number of Licenses Renewed (Individuals) by 3 percent; however, that discrepancy was within 5 percent of the correct performance measure result.

Recommendation

The Board should ensure that it includes all renewed licenses, including those with a status change during the renewal process, in the calculation and reporting of Number of Licenses Renewed (Individuals).

Management’s Response

When notified during the audit of this issue, the agency immediately amended written procedures for the calculation of performance measures dealing with number of licenses renewed to ensure the inclusion of license renewals with a status change during the renewal process. Therefore, performance measures for 1st Quarter of Fiscal Year 2015 already reflect the implementation of this recommendation.
Number of Jurisdictional Complaints Received

Number of Complaints Resolved

The Board reported reliable results for those two performance measures. However, they were certified with qualification because of the control weaknesses discussed in Chapter 1.

In addition, Board’s procedures require each complaint to be date-stamped upon receipt. However, the Board did not consistently enforce that procedure. Specifically, 25 (41 percent) of the 61 complaint forms tested did not have a date stamp indicating the date on which the Board received the complaint.

While a written complaint will contain a typed or hand-written date, that date may not always be the actual day the Board received the complaint. For example, for complaints that the Board receives in the mail, the Board may receive a complaint several days after it is signed and dated. For the Number of Jurisdictional Complaints Received performance measure, auditors examined the hard-copy complaints and, based on the hard-copy dates and the dates recorded in FileMaker, determined that it was reasonable to conclude that the Board had received all 25 complaints without a date stamp within fiscal year 2014 (the audited reporting period for that performance measure). As a result, the Board reported reliable results for fiscal year 2014. However, without consistently date-stamping complaints when it receives them, the Board could report inaccurate performance measure results in the future.

In addition, for the Number of Complaints Resolved, the Board did not accurately enter the closed date in FileMaker, the licensing and enforcement database the Board uses to calculate performance measure results. Specifically, the closed date in FileMaker did not match the final resolution date on the hard-copy documentation for 2 (7 percent) of 30 complaints tested. However, in both of those instances, the dates on the hard-copy documentation and in FileMaker were within fiscal year 2014. As a result, the Board reported reliable results for fiscal year 2014.
 Average Time Per Complaint Resolution (Days)

The Board reported inaccurate results for the Average Time Per Complaint Resolution (Days) performance measure. That performance measure reports the average number of days from the date the Board receives complaints through the date of the complaints’ final resolution. As discussed above, however, the Board did not consistently date-stamp complaints when it received them. Auditors performed additional testing to determine whether the date entered into FileMaker matched either the date stamped or written on the hard-copy complaint form. However, the date entered into FileMaker did not match either of those two sources for more than 5 percent of the documentation tested. Specifically:

- For 2 (7 percent) of 30 complaints tested, the written or stamped date on the hard-copy complaint did not match the received date entered into FileMaker.
- For 2 (7 percent) of 30 complaints tested, the resolution date listed on the hard-copy documentation did not match the closed date entered into FileMaker.

Those errors occurred because the Board does not have a process to review the accuracy of data entered into FileMaker. Because there was more than a 5 percent error rate in the sample of documentation tested, the reported performance measure results for fiscal year 2014 were inaccurate.

Recommendations

The Board should:

- Date-stamp all complaints upon receipt.
- Implement a review process to help ensure information entered into FileMaker is accurate.

Management’s Response

Management has already implemented this recommendation and had Enforcement staff amend the written procedures for receipt of complaints to ensure that all complaints are date stamped upon receipt. Previously when the agency initiated a complaint, the Director of Enforcement signed and dated the complaint. That date was then entered into Filemaker as the receipt date. Additionally, when a complaint was received via fax, the receipt date was usually on the fax header and entered into Filemaker. However, now procedures dictate that no matter the method of receipt and no matter if the agency is the complainant, all complaints must be date stamped upon receipt.
Management is having the Director of Enforcement meet with the Enforcement Administrative Assistant on a weekly basis to review all Filemaker entries to ensure accuracy. These reviews will be documented on an Enforcement review log and will cover complaint receipt dates, complaint resolution dates, and complaint resolution categories.

The Board Did Not Conduct an Independent Review of the Three Enforcement Performance Measures Results Prior to Entering Results into ABEST

For the three enforcement performance measures tested—Number of Jurisdictional Complaints Received, Number of Complaints Resolved, and Average Time Per Complaint Resolution (Days)—the Board did not have a review process to ensure the accuracy of the performance measure calculation and supporting documentation before data was entered into ABEST. That occurred because the Board’s ABEST coordinator was responsible for calculating the results for the enforcement performance measures audited. While the Board reported reliable results for two of those performance measures, not having an independent person review the performance measure calculations for accuracy increases the risk that the Board could report inaccurate results in the future. The Guide to Performance Measure Management states that a review of the performance measure calculation should be performed to verify that the calculation is consistent with the performance measure definition and that it is free from mathematical errors. That review should be documented.

Recommendation

The Board should have an independent individual conduct and document a review of performance measure results prior to entering those results into ABEST.

Management’s Response

Management has already implemented this recommendation. New procedures were drafted when this issue was identified, and 1st Quarter of Fiscal Year 2015 performance measures were reported using the new procedures. When the Executive Director calculates performance measures, she now utilizes the Executive Assistant to review the performance measure results prior to ABEST entry. Additionally the Executive Assistant reviews all ABEST entries prior to submission for accuracy. These reviews are documented using screen shots and a form designed to document dates of reviews. The form is signed by both the Executive Director and Executive Assistant to memorialize the review.
Chapter 3
The Board Should Strengthen Certain Information Technology Controls

The Board should improve its controls over FileMaker, its licensing and enforcement database, and its network to increase the security and integrity of its performance measure information and compliance with the security standards in Title 1, Texas Administrative Code, Chapter 202. Auditors identified weaknesses related to the Board’s user access and password controls, physical security, and application controls. Lack of adequate information technology controls increases the risk of unauthorized access and improper modifications to the Board’s performance measure information. Auditors determined that for fiscal year 2014, the licensing and enforcement data in FileMaker was sufficiently reliable for purposes of this audit. However, controls were not adequate to ensure the continued accuracy of performance measures results.

It should be noted that the Board reported that it is in the process of developing a new licensing and enforcement system to replace FileMaker that would address issues identified in this report. It expects to complete implementation of the new system by the summer of fiscal year 2016.

Chapter 3-A
Insufficient Controls Over the Board’s Database May Limit the Board’s Ability to Report Complete and Accurate Performance Measure Information

User Access—The Board grants administrative access to its licensing and enforcement information to all Board employees. Administrative access allows employees to add, delete, and modify information, including modifications to the application. Title 1, Texas Administrative Code, Section 202.25, states that an employee’s access to agency data should be limited based on the employee’s assigned job duties. Administrative access should be granted only to individuals responsible for managing an application, such as a system administrator.

Password Controls—The Board should improve password controls to help ensure compliance with Title 1, Texas Administrative Code, Section 202.25. Specifically, the Board should prevent employees from sharing their FileMaker passwords and accounts and enforce periodic changes of passwords. In addition, the Board’s password controls over its network should also be strengthened. Auditors provided additional details on password control weaknesses to the Board.

Documented Procedures—The Board does not have written policies and procedures to govern access to FileMaker and its network. Written policies and procedures can protect FileMaker and the Board’s network against the risk of unauthorized access.
Recommendations

The Board should:

- Ensure that its new licensing and enforcement system addresses the information technology control weaknesses identified in this report and has adequate controls over user access.

- Ensure that its password controls over FileMaker and its network comply with Title 1, Texas Administrative Code, Section 202.25, and industry best practices.

- Develop written information technology policies and procedures that comply with the requirements of with Title 1, Texas Administrative Code, Section 202.25.

Management’s Response

The agency is ensuring that its new database will have information technology controls identified in the report. Additionally, the new database will have adequate user access controls. Management has already consulted with the Systems Analyst/Programmer, the creator of the new database, regarding these necessary controls.

The agency will work with the System Analyst/Programmer to change password controls over Filemaker to comply with 1 TAC 202.25 and industry best practices. However because the agency is trying to get the new database up and running as soon as possible, time spent on the Filemaker will delay the implementation of the new system.

Management and the Health Professions Council (HPC) have already implemented password controls over the network to comply with 1 TAC 202.25 and best industry practices.

Finally, management and staff are discussing with HPC the development of written information technology policies and procedures. We hope to have a draft of these policies and procedures completed by the end of Fiscal Year 2015.
Chapter 3-B

The Board Should Improve Its Application and Physical Security Controls over Its Licensing and Enforcement Information

**Edit Checks**

Edit checks are used to help ensure that data are complete, accurate, valid, and recorded in the proper format. Edit checks can include programming to identify and correct invalid field lengths or characters, missing data, incorrect data, or erroneous dates.


**Validation Checks**

Validation checks are used to help ensure that data meets a specific requirement to satisfy a rule. For example, a record with two date fields might require that values of one field always precede values of the other field.

*Source: Microsoft.*

**Application Controls**—The Board does not have adequate edit checks over the data used to process licenses and complaints (see text box for a description of an edit check). FileMaker allows letters, numbers, and special characters in most data fields that should allow only letters or numbers. FileMaker also lacks validation checks (see text box for a description of a validation check). For example, FileMaker allows a complaint to have a closed date that comes before the complaint received date.

In addition, FileMaker does not have an audit trail for most of the data used to calculate performance measures results. There is a limited audit trail for chiropractic licenses only, and that audit trail identifies only the last individual who accessed the information and the date of access, but it does not track what was changed. That increases the risk of information being altered without the Board’s knowledge. Title 1, Texas Administrative Code, Section 202.25(5)(B), requires state agencies to maintain adequate audit trails.

**Physical Security**—While the Board’s servers are properly secured in a server rack and locked in a storage room, several Board employees who do not need access to the servers have access to the storage room because it also contains the Board’s filing cabinets. In addition, the storage room contains a large amount of paper supplies, and it lacks a fire alarm; a fire extinguisher; and alarms to monitor environmental conditions, such as room temperature, water leaks, and humidity levels. Title 1, Texas Administrative Code, Section 202.23, requires state agencies to appropriately manage physical access to mission-critical information resources and protect information resources from environmental hazards.

The Board’s process to back up its servers’ data appears adequate to ensure the Board minimizes any loss of information. However, the Board reports that it does not have a written disaster recovery plan in place that outlines the steps the Board would implement to minimize or quickly resume mission-critical functions as required by Title 1, Texas Administrative Code, Section 202.24.

**Recommendations**

The Board should:

- Ensure that its new licensing and enforcement system has adequate application controls, including controls over edits checks, validation checks, and audit trails.
- Take measures to ensure that its servers are adequately secured and protected. That should include:
  - Restricting access to the server room to only those individuals who need access to the servers.
  - Removing from the server room file cabinets, paper supplies, and any items that are fire hazards.
  - Adding fire alarms, fire extinguishers, and room temperature alarms.
- Create and test its disaster recovery plan.

**Management’s Response**

*The agency is ensuring that its new database will have adequate application controls, including controls over edit checks, validation checks, and audit trails. Management has already consulted with the Systems Analyst/Programmer, the creator of the new database, regarding these necessary controls.*

*Management has already begun conversations with the Health Professions Council (HPC) regarding moving the agency’s servers to the HPC Data Center. This data center is restricted access and has the necessary fire alarms, extinguishers, and room temperature alarms. Because cost will be a factor and it is necessary to run fiber optic cable to the agency office, this move may not take place until FY 2016. In the meantime, the server room is locked at all times and only staff members with a legitimate need to access the servers have a key. Also, the agency is in the process of removing some of the file cabinets, as the paper files are being digitally imaged. These file cabinets should be removed by the end of March 2015. The rest of the paper supplies cannot be moved at this time, as there is no room in the agency’s very small office for the storage of these supplies. A fire extinguisher is located outside of the server room, and the temperature is monitored manually by staff members.*

*Management has also already approached HPC staff about the disaster recovery plan. The agency does have a Continuity of Operations Plan (COOP) that was updated in October 2014 that includes disaster recovery. Because HPC plays a large role in the agency’s disaster recovery, management is discussing the need for HPC to assist with ensuring the COOP covers all necessary details. The agency will also work with HPC to test this COOP and included disaster recovery plan. We plan to have this completed by the end of Fiscal Year 2015.*
Appendices

Appendix 1
Objectives, Scope, and Methodology

Objectives

The objectives of the audit were to determine whether the Board of Chiropractic Examiners (Board):

- Is accurately reporting its performance measures to the Automated Budget and Evaluation System of Texas (ABEST).
- Has adequate controls in place over the collection, calculation, and reporting of its performance measures.

Scope

The scope of this audit included five key performance measures that the Board reported for fiscal year 2014 (September 1, 2013, through August 31, 2014):

- Number of New Licenses Issued to Individuals.
- Number of Licenses Renewed (Individuals).
- Number of Complaints Resolved.
- Number of Jurisdictional Complaints Received.
- Average Time Per Complaint Resolution (Days).

Methodology

The audit methodology consisted of auditing reported results for accuracy and adherence to performance measure definitions, evaluating controls over the Board’s performance measure calculation processes, testing documentation, and assessing the reliability of the data obtained from FileMaker, the Board’s licensing and enforcement database.

Data Reliability and Completeness

Auditors assessed the reliability of the data from FileMaker related to the five performance measures audited. To do that auditors (1) determined population completeness and reasonableness, (2) observed and reviewed the Board’s process to generate data related to the calculation of the performance measures from FileMaker, (3) interviewed and obtained information from the Board’s staff, and (4) reviewed source documentation for performance measure data.
Auditors determined that for fiscal year 2014, the licensing and enforcement data in FileMaker was sufficiently reliable for purposes of this audit. However, controls were not adequate to ensure the continued accuracy of performance measures results.

**Sampling Methodology**

Auditors selected a random sample from all new licenses issued to test controls and data accuracy. The population was stratified by license type (chiropractor and radiologic technologist) to ensure equitable coverage of each license type. Auditors used the same sampling methodology to test controls over renewed licenses. However, to test the accuracy of renewed license data, auditors further stratified the sample to exclude renewals processed online because that process does not include a hard-copy application. To test controls and data accuracy for the three enforcement performance measures, auditors selected a random sample from all complaints received and another random sample from all complaints closed in fiscal year 2014. Auditors used non-statistical sampling methods to select the samples. Because auditors selected the samples through random selection, results may be extrapolated to the population; however, the accuracy of the extrapolation cannot be measured.

**Information collected and reviewed included the following:**

- Performance measure data in FileMaker, Board-created spreadsheets, and FileMaker-generated reports.
- Supporting documentation retained in hard-copy or electronic files.

**Procedures and tests conducted included the following:**

- Interviewed Board staff to gain an understanding of the processes used to calculate performance measures.
- Interviewed the Board’s staff to gain an understanding of FileMaker, which the Board used to collect and generate the reports used to calculate performance measure information, as well as the Board’s process for storing supporting documentation.
- Audited performance measure calculations for accuracy and to determine whether the calculations were consistent with the definitions on which the Board; the Legislative Budget Board; and the Governor’s Office of Budget, Planning, and Policy agreed.
- Tested documentation to verify the accuracy of reported performance measures and the effectiveness of controls.
- Observed the process to generate reports from FileMaker that the Board used to calculate performance measures results.
Assessed performance measure results in one of the four categories: certified, certified with qualification, inaccurate, and factors prevented certification. For this audit, a result was considered reliable if it was certified or certified with qualification.

Criteria used included the following:

- ABEST performance measure definitions.
- Title 22, Texas Administrative Code, Chapters 71 through 80.
- Title 1, Texas Administrative Code, Chapter 202.
- Texas Occupations Code, Chapter 201.

**Project Information**

Audit fieldwork was conducted from December 2014 through January 2015. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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

- Ileana Barboza, MBA, CGAP (Project Manager)
- Namita Pai, MS, CPA (Assistant Project Manager)
- Naima Hafeez
- Alejandra Moreno Del Angel
- J. Scott Killingsworth, CIA, CGAP, CGFM (Quality Control Reviewer)
- Cesar Saldivar, CGAP, CICA (Audit Manager)
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<td>An Audit Report on Performance Measures at the Board of Chiropractic Examiners</td>
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The Honorable Dennis Bonnen, House Ways and Means Committee

**Office of the Governor**
The Honorable Greg Abbott, Governor

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