An Audit Report on

Financial Processes at the Department of Licensing and Regulation

September 2016
Report No. 17-003

State Auditor’s Office reports are available on the Internet at http://www.sao.texas.gov/.
Overall Conclusion

The Department of Licensing and Regulation (Department) generally had processes and related controls to help ensure that it administered financial transactions in accordance with applicable statutes, rules, and Department policies and procedures. However, it should strengthen policies and procedures for certain financial processes, improve certain controls over asset management and expenditures, and consistently monitor budgets for compliance with the transfer limits in the General Appropriations Act.

Background Information

The Department of Licensing and Regulation (Department) licenses, inspects, and investigates to help ensure public safety and customer protection for the programs that it regulates.

The Department regulates 25 programs. In accordance with changes that the 84th Legislature made, seven additional programs will transfer to the Department in the 2016-2017 biennium, and six additional programs will transfer to the Department in the 2018-2019 biennium.

The Department is governed by a commission composed of seven public members appointed by the Governor.

The Legislature appropriated approximately $77.9 million to the Department and specified a limit of 448.2 full-time equivalent (FTE) employees for the 2016-2017 biennium. The 2016-2017 appropriations represented a 27 percent increase from the 2014-2015 biennium.

Sources: The Department and the General Appropriations Act (83rd and 84th Legislatures).

Policies and procedures for financial processes. The Department had documented policies and procedures that addressed many of its financial processes. However, the Department’s policies and procedures were not always aligned with the Department’s current practices, did not exist for some of the areas audited, were not always dated, and/or were not always retained in compliance with retention requirements.

Asset Management. The Department generally accounted for and safeguarded capital and controlled assets; however, it should improve certain controls to ensure that it appropriately records, tracks, and disposes of assets in compliance with the State Property Accounting (SPA) Process User’s Guide and to ensure the accuracy of capital assets and depreciation that the Department specifies in its annual financial report.

Expenditures. The 60 Department expenditures that auditors tested for fiscal year 2015 and fiscal year 2016 (through February 29, 2016) were allowable, supported with documentation, and entered accurately in the Department’s accounting system. Those 60 expenditures totaled $38,380. In addition, for the expenditures tested that were related to contracts, the Department generally made the expenditures in accordance with the contract terms and it had evidence that it followed proper bidding processes. However, the Department did not consistently document its review and approval of expenditures prior to payment.

Transfers. Overall, the Department ensured that the budget transfers tested for fiscal year 2015 and fiscal year 2016 (as of February 29, 2016), were appropriate, complied with transfer provisions, did not exceed appropriation balances, and
were recorded accurately. However, the Department made one capital budget transfer in fiscal year 2015 that exceeded the transfer limits in the General Appropriations Act (83rd Legislature). Specifically, the General Appropriations Act required agencies to obtain approval from the Legislative Budget Board and the Office of the Governor if they transferred appropriations from a non-capital budget item to a capital budget item and the transfer exceeded 25 percent of the capital budget item. The Department did not obtain those approvals when it made a $23,540 transfer from a non-capital budget item to a capital budget item that represented 28 percent of its $82,812 appropriated capital budget.

Table 1 presents a summary of the findings in this report and the related issue ratings. (See Appendix 2 for more information about the issue rating classifications and descriptions.)

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Title</th>
<th>Issue Rating</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>The Department Should Strengthen Certain Policies and Procedures for Its Financial Processes</td>
<td>Medium</td>
</tr>
<tr>
<td>2</td>
<td>The Department Should Improve Certain Controls Over Asset Management</td>
<td>Medium</td>
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<tr>
<td>3</td>
<td>The Department Should Consistently Approve Purchases Prior to Spending State Funds and Develop a Formal Process to Monitor Contract Expenditures</td>
<td>Medium</td>
</tr>
<tr>
<td>4</td>
<td>With One Exception, the Department Generally Complied with Transfer Provisions in the General Appropriations Act</td>
<td>Medium</td>
</tr>
</tbody>
</table>

A chapter is rated **Priority** if the issues identified present risks or effects that if not addressed could critically affect the audited entity’s ability to effectively administer the program(s)/function(s) audited. Immediate action is required to address the noted concern and reduce risks to the audited entity.

A chapter is rated **High** if the issues identified present risks or effects that if not addressed could substantially affect the audited entity’s ability to effectively administer the program(s)/function(s) audited. Prompt action is essential to address the noted concern and reduce risks to the audited entity.

A chapter is rated **Medium** if the issues identified present risks or effects that if not addressed could moderately affect the audited entity’s ability to effectively administer program(s)/function(s) audited. Action is needed to address the noted concern and reduce risks to a more desirable level.

A chapter is rated **Low** if the audit identified strengths that support the audited entity’s ability to administer the program(s)/function(s) audited or the issues identified do not present significant risks or effects that would negatively affect the audited entity’s ability to effectively administer the program(s)/function(s) audited.

Auditors communicated other, less significant issues related to conflict of interest policies, user access and expenditure coding in the Uniform Statewide Accounting System, and annual financial reporting in writing to the Department.

**Summary of Management’s Response**

At the end of each chapter in this report, auditors made recommendations to address the issues identified during this audit. The Department agreed with the recommendations in this report.
Audit Objective and Scope

The objective of this audit was to determine whether the Department has processes and related controls to help ensure that it administers financial transactions in accordance with applicable statutes, rules, and agency policies and procedures.

The scope of this audit covered the Department’s activities related to expenditures, purchasing, contracting, asset management, and budgeting, and the related information systems for fiscal year 2015 (September 1, 2014, through August 31, 2015) and fiscal year 2016 (September 1, 2015, through February 29, 2016).
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Detailed Results

Chapter 1
The Department Should Strengthen Certain Policies and Procedures for Its Financial Processes

The Department of Licensing and Regulation (Department) had documented policies and procedures that addressed many of its financial processes; however, certain policies and procedures were not always aligned with the Department’s current practices, did not exist for some of the areas audited, were not always dated, and/or were not always retained in compliance with retention requirements.

The Department should align its purchasing policies and procedures with current practices.

The Department had not aligned sections of its purchasing policies and procedures with its current practices. In addition, some purchasing procedures were still in draft form and had not been formally approved. The Department had two process maps in its purchasing manual to describe the purchase approval process; however, neither of them aligned with the Department’s current practices and one of them was stamped “draft.” When purchasing policies and procedures do not align with current practices or are not formally approved, that increases the risk for errors in processes and weaknesses in controls designed to ensure that purchases are allowable.

The Department should document certain policies and procedures.

Policies and procedures for asset management. The Department did not have formal policies and procedures for asset management. While the Department had documented its informal practices for fixed assets, those practices had not been formally approved and did not address key processes to help ensure the accuracy of information entered in the State Property Accounting (SPA) system and specified in the Department’s annual financial report.

The absence of documented procedures may have attributed to inaccurate information being entered in the SPA system and a lack of required supporting documentation for asset disposals (see Chapter 2 for additional details). With the recent departure of the key employee responsible for asset management, having documented procedures would help the

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1 Chapter 1 is rated Medium because the issues identified present risks or effects that if not addressed could moderately affect the audited entity’s ability to effectively administer program(s)/function(s) audited. Action is needed to address the noted concern and reduce risks to a more desirable level.
Department ensure that it (1) sufficiently tracks and supports the disposal of assets and (2) places accurate information regarding capital asset purchases in the SPA system and its annual financial report.

Procedures for preparation and review of the annual financial report. The Department did not have documented policies and procedures for the preparation and review of its annual financial report. As a result, auditors identified certain errors in the Department’s fiscal year 2015 annual financial report. For example, the Department did not include depreciation expense in the Statement of Activities column of the Combined Statement of Revenues, Expenditures and Changes in Fund Balances/Statement of Activities for the Governmental Funds. As a result, it understated total expenses by $57,238 and overstated the Net Change in Fund Balances/Net Assets by the same amount. That error, however, did not have an overall effect on the accuracy of the annual financial report.

Establishing policies, procedures, and a review process would help to ensure that the Department’s annual financial reports are complete and accurate.

Procedures for review of access to key financial systems. The Department did not have documented policies and procedures for periodically reviewing access to its key financial systems.

Procedures for review of contract expenditures. The Department did not have a formal process to ensure that contract expenditures did not exceed established contract limits. In fiscal year 2015, the Department exceeded the established contract limits for two contracts (see Chapter 3 for additional details).

The Department should retain procedures in accordance with retention requirements.

Procedures for several of the Department’s financial processes were not dated and/or the Department did not retain prior versions of procedures after they had been updated in accordance with retention requirements. For example, the Department did not have prior versions of its cash receipt handling procedures and certain purchasing procedures that were in effect during the time period audited. The Department’s retention schedule requires the Department to maintain fiscal policies and procedures for three years after they have been superseded, plus until the end of the fiscal year associated with the third year.
Recommendations

The Department should:

- Align its purchasing policies and procedures with the Department's current practices.
- Formally document its policies and procedures for asset management.
- Document its policies and procedures for the preparation and review of its annual financial report.
- Document and implement policies and procedures for performing periodic reviews of user access to its key financial systems.
- Document its policies and procedures for monitoring contract expenditures.
- Consistently date its policies and procedures and retain them in compliance with retention requirements.

Management’s Response

We agree with the audit recommendations. With the conversion to CAPPS as our accounting system of record, many of our financial processes, policies and procedures will need to be revised. We have created a Gantt chart with clearly defined tasks and timelines to address the recommendations and other revisions. These tasks include:

- aligning purchasing policies and procedures with current practices;
- documenting asset management procedures, including correct initial entry into CAPPS/SPA, disposals, and reconciliation with accounting records;
- documenting procedures for the preparation and review of the annual financial report, the review of user access to key financial systems, and procedures for monitoring contract expenditures; and
- formally setting up a system for the dating, posting, and retention of financial policies and procedures.

Responsible Party: Director of Financial Services
Chapter 2

The Department Should Improve Certain Controls Over Asset Management

The Department generally accounted for and safeguarded capital and controlled assets (see text box for definitions); however, it should improve certain controls to ensure that it appropriately records, tracks, and disposes of assets in compliance with the *SPA Process User’s Guide*.

The Department should strengthen its ability to account for assets.

Auditors randomly selected 40 assets and used professional judgment to select 4 additional high-risk assets for physical observation. The Department was able to locate 39 (98 percent) of the 40 randomly selected items; however, it was unable to locate 2 (50 percent) of the 4 selected additional assets: a desktop computer valued at $602 and a laptop computer valued at $1,724. The Department asserted that it had disposed of those assets; however, it had neither documentation showing that it had disposed of those assets nor evidence that it had reported those assets as missing, as required by the *SPA Process User’s Guide*.

The Department should retain support for asset disposals.

Auditors randomly selected 40 assets that, according to the SPA system, the Department had disposed of in fiscal year 2015 and fiscal year 2016 (as of February 29, 2016). The Department did not retain disposition documentation for any of those 40 assets, as required by the *SPA Process User’s Guide* and the Department’s retention schedule. However, after auditors brought that to the Department’s attention, the Department obtained supporting documentation showing its disposal of 23 (58 percent) of those assets from the party to which it transferred those assets for disposal.

The Department’s records retention schedule requires it to maintain property records for the life of an asset and for a period not less than three fiscal years after the disposal of the asset. According to the *SPA Process*

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Chapter 2 Rating: Medium

2 Chapter 2 is rated Medium because the issues identified present risks or effects that if not addressed could moderately affect the audited entity’s ability to effectively administer program(s)/function(s) audited. Action is needed to address the noted concern and reduce risks to a more desirable level.

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User’s Guide, property records should include any payment-related source documentation (for example, invoices, payment vouchers, and receipts) necessary to substantiate the value of the asset.

The Department should establish formal procedures to ensure that it enters accurate information in the SPA system.

As discussed in Chapter 1, the Department did not have formal procedures to help ensure the accuracy of information it enters in the SPA system. As a result of testing, auditors noted certain inconsistencies in the acquisition values the Department entered in the SPA system, one instance in which the Department did not enter a capital asset purchase in the SPA system, and one instance in which the Department miscoded an asset in the SPA system. Specifically:

- The Department did not accurately enter in the SPA system the acquisition values for 5 (13 percent) of 40 randomly selected assets. That occurred because the Department used inconsistent methods for including shipping costs or recording asset values.
- The Department did not enter in the SPA system its fiscal year 2016 purchase of a $13,800 water well camera. Because that asset met the criteria for capitalization, not entering it in the SPA system would result in an understatement of capital assets on the Department’s fiscal year 2016 annual financial report (if left uncorrected).
- The Department miscoded a server as a desktop computer in the SPA system. That resulted in an overstatement of depreciation of approximately $670 on the Department’s fiscal year 2015 annual financial report because servers and desktop computers have different useful life spans.

Recommendations

The Department should:

- Consistently safeguard and account for assets, and comply with requirements to report missing assets.
- Formalize its asset disposal processes to ensure that it disposes of assets properly and that asset information in SPA is accurate.
- Retain all required asset disposal documentation for the time frame specified in its retention schedule.
• Formalize processes and controls to ensure the accuracy of information entered in SPA.

Management’s Response

We agree with the audit recommendations. The above-referenced Gantt chart and tasks relating to asset management address the recommendations. Additionally, the purchase of the $13,800 water well camera has been entered into the SPA system.

Responsible Party: Director of Financial Services
Chapter 3
The Department Should Consistently Approve Purchases Prior to Spending State Funds and Develop a Formal Process to Monitor Contract Expenditures

The 60 Department expenditures that auditors tested for fiscal year 2015 and fiscal year 2016 (through February 29, 2016) were allowable, supported by documentation, and entered accurately in the Department’s accounting system. Those expenditures totaled $38,380. In addition, for the expenditures tested that were related to contracts, the Department generally made the expenditures in accordance with the contract terms and followed the proper bidding processes for the contracts. (See text box for additional details on the expenditures tested.)

However, the Department should consistently follow its internal processes and state requirements for approving purchases and establish a process to ensure that contract expenditures do not exceed contract limits. Specifically:

- The Department did not approve 4 (7 percent) of 60 expenditure transactions tested in accordance with its policy or did not include a cost estimate on the purchase requisition prior to approval, as required by the State of Texas Procurement Manual.

- As discussed in Chapter 1, the Department did not have a formal, documented process to review contract expenditures to ensure that those expenditures did not exceed contract limits. Auditors analyzed all contract expenditures to determine whether they were within contract limits for fiscal year 2015 and fiscal year 2016 (through February 29, 2016). With the exception of expenditures associated with two contracts, the expenditures reviewed were within the contract limits. The total amount in excess of the contract limits for two contracts was approximately $1,700.

Although the expenditures reviewed were generally within the contract limits, having a formal review process would help the Department to

3 Chapter 3 is rated Medium because the issues identified present risks or effects that if not addressed could moderately affect the audited entity’s ability to effectively administer program(s)/function(s) audited. Action is needed to address the noted concern and reduce risks to a more desirable level.
identify instances in which expenditures could exceed contract limits in a timely manner and take appropriate action.

**Recommendations**

The Department should:

- Consistently obtain required approvals for all expenditures.
- Consistently include cost estimates on purchase requisitions prior to obtaining approvals.
- Actively monitor contract expenditures to ensure that they do not exceed contract limits.

**Management’s Response**

*We agree with the audit recommendations. Conversion to CAPPS addresses the first two recommendations: CAPPS transactions will not process without the required approvals; and cost estimates are required when entering purchase requisitions. Procedures for monitoring contract expenditures are included in the above-referenced Gantt chart and tasks.*

*Responsible Party: Director of Financial Services*
With One Exception, the Department Generally Complied with Transfer Provisions in the General Appropriations Act

The Department generally ensured that budget transfers tested for fiscal year 2015 and fiscal year 2016 (as of February 29, 2016) were appropriate, complied with transfer provisions, did not exceed appropriation balances, and were recorded accurately.

One Department transfer in fiscal year 2015 exceeded the 25 percent capital budget transfer limit in the General Appropriations Act (83rd Legislature). The Department transferred $23,540 from a non-capital budget appropriation related to central administration to one of its capital budget appropriations for purchases of information resource technology. That transfer represented 28 percent of the Department’s $82,812 appropriated capital budget. Section 14.03, pages IX-54 through IX-56, the General Appropriation Act (83rd Legislature), permitted agencies to make transfers exceeding 25 percent of the appropriated capital budget only if they obtained approval from the Legislative Budget Board and the Office of the Governor. However, the Department did not obtain those approvals.

Recommendation

The Department should document its process for monitoring compliance with transfer provisions and obtain required approvals from the Legislative Budget Board and Office of the Governor if it exceeds allowable transfer limits.

Management’s Response

*We agree with the audit recommendation. Documentation of procedures for compliance with Article IX, Section 14.03 of the General Appropriations Act pertaining to capital budget transfers are included in the above-referenced Gantt chart and tasks.*

*Responsible Party: Director of Financial Services*

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4 Chapter 4 is rated Medium because the issues identified present risks or effects that if not addressed could moderately affect the audited entity’s ability to effectively administer program(s)/function(s) audited. Action is needed to address the noted concern and reduce risks to a more desirable level.
Appendices

Appendix 1
Objective, Scope, and Methodology

Objective
The objective of this audit was to determine whether the Department of Licensing and Regulation (Department) has processes and related controls to help ensure that it administers financial transactions in accordance with applicable statutes, rules, and agency policies and procedures.

Scope
The scope of this audit covered the Department’s activities related to expenditures, purchasing, contracting, asset management, and budgeting, and the related information systems for fiscal year 2015 (September 1, 2014, through August 31, 2015) and fiscal year 2016 (September 1, 2015, through February 29, 2016).

Methodology
The audit methodology included collecting information and documentation; interviewing Department staff regarding financial and operational processes; identifying risk, conducting data analyses, and testing documentation related to expenditures, purchasing, contracting, asset management, and budgeting; and analyzing and evaluating the results of the tests.

Auditors selected nonstatistical, random samples of transactions and expenditures related to purchasing and contracting. Those samples were designed to be representative of the population, and the test results may be extrapolated to the population but the accuracy of the extrapolation cannot be measured.

Auditors selected nonstatistical, random samples for asset management and budget transfers. Auditors also used professional judgement to select additional assets and budget transfers for testing. The sample items were not necessarily representative of the population; therefore, it would not be appropriate to extrapolate the test results to the population.

In addition, auditors tested 100 percent of budget transfers in fiscal year 2015 related to transfer limitations and 100 percent of fiscal year 2015 appropriation balances.
Data Reliability

To determine the reliability of expenditure and budget information in the Uniform Statewide Accounting System (USAS), auditors reviewed the data for validity and completeness by (1) reviewing user access, (2) reviewing data query language, and (3) performing a high-level review of data fields and their contents for appropriateness. In addition, auditors relied on previous State Auditor’s Office audit work on USAS. Auditors determined that expenditure and budget data was sufficiently reliable for the purposes of this audit.

To determine the reliability of asset data from the State Property Accounting (SPA) system, auditors reviewed the data for validity and completeness by (1) reviewing user access, (2) reviewing data query language, and (3) performing a high-level review of data fields and their contents for appropriateness. Auditors determined that asset data was sufficiently reliable for the purposes of this audit.

Information collected and reviewed included the following:

- Department policies, procedures, and guidelines.
- Expenditure data from USAS.
- Asset data from SPA.
- Budget transfer data from USAS.
- Appropriation data from USAS.
- Department documentation such as invoices, receiving reports, purchase vouchers, purchase orders, disposal records, transfer vouchers and supporting documentation, annual certified inventory documentation, and conflict of interest documentation for Department purchasers.
- Contracts in place during fiscal years 2015 and 2016.
- The Office of the Comptroller of Public Accounts’ debarred vendor list.
- State agency employee list report from the Uniform Statewide Payroll/Personnel System.
- The Department’s 2015 annual financial report.
- User access data from USAS and SPA.
Procedures and tests conducted included the following:

- Interviewed Department staff to identify the Department’s financial and operational processes, including financial and administrative internal controls.

- Tested documentation related to expenditures, purchasing, contracting, asset management, and budgeting to determine compliance with the Department’s policies and procedures and state laws and regulations.

- Analyzed Department expenditures to determine whether the Department made duplicate payments, payments to fictitious vendors, or payments to debarred vendors.

- Analyzed contract expenditure data to determine whether contract expenditures exceeded the total contract value.

- Conducted a physical inventory for a sample of the Department’s assets and compared the results with information in the SPA system and the Department’s property records.

- Performed analyses of budget data to determine whether the Department had exceeded appropriation balances for appropriations that were active in fiscal year 2015.

Criteria used included the following:

- Texas Occupations Code, Chapter 51.

- Title 1, Texas Administrative Code, Chapter 202.

- General Appropriations Acts (83rd and 84th Legislatures).

- Office of the Comptroller of Public Accounts’ eXpendit purchasing procedures.


- The Department’s records retention schedule.
- Department contracts.
- Department policies, procedures, and guidelines.

**Project Information**

Audit fieldwork was conducted from February 2016 through July 2016. 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:

- Stacey Williams, CGAP (Project Manager)
- Jeffrey D. Criminger (Assistant Project Manager)
- Adam Berry
- Rachel Lynne Goldman, CPA
- John Paul Hicks, MBA
- Minhaz Khan, CIA
- Scott Labbe, CPA
- Felicia M. Villela
- George D. Eure, CPA (Quality Control Reviewer)
- James Timberlake, CIA, CFE (Audit Manager)
Appendix 2

Issue Rating Classifications and Descriptions

Auditors used professional judgement and rated the audit findings identified in this report. Those issue ratings are summarized in the report chapters/sub-chapters. The issue ratings were determined based on the degree of risk or effect of the findings in relation to the audit objective(s).

In determining the ratings of audit findings, auditors considered factors such as financial impact; potential failure to meet program/function objectives; noncompliance with state statute(s), rules, regulations, and other requirements or criteria; and the inadequacy of the design and/or operating effectiveness of internal controls. In addition, evidence of potential fraud, waste, or abuse; significant control environment issues; and little to no corrective action for issues previously identified could increase the ratings for audit findings. Auditors also identified and considered other factors when appropriate.

Table 2 provides a description of the issue ratings presented in this report.

Table 2

<table>
<thead>
<tr>
<th>Issue Rating</th>
<th>Description of Rating</th>
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<tr>
<td>Low</td>
<td>The audit identified strengths that support the audited entity’s ability to administer the program(s)/function(s) audited or the issues identified do not present significant risks or effects that would negatively affect the audited entity’s ability to effectively administer the program(s)/function(s) audited.</td>
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<tr>
<td>Medium</td>
<td>Issues identified present risks or effects that if not addressed could moderately affect the audited entity’s ability to effectively administer program(s)/function(s) audited. Action is needed to address the noted concern(s) and reduce risks to a more desirable level.</td>
</tr>
<tr>
<td>High</td>
<td>Issues identified present risks or effects that if not addressed could substantially affect the audited entity’s ability to effectively administer the program(s)/function(s) audited. Prompt action is essential to address the noted concern(s) and reduce risks to the audited entity.</td>
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<tr>
<td>Priority</td>
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</tr>
</tbody>
</table>
Copies of this report have been distributed to the following:

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The Honorable Dan Patrick, Lieutenant Governor, Joint Chair
The Honorable Joe Straus III, Speaker of the House, Joint Chair
The Honorable Jane Nelson, Senate Finance Committee
The Honorable Robert Nichols, Member, Texas Senate
The Honorable John Otto, House Appropriations Committee
The Honorable Dennis Bonnen, House Ways and Means Committee

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

**Department of Licensing and Regulation**
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  Ms. Catherine Rodewald
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  Ms. Deborah Yurco
  Mr. Brian Francis, Executive Director