

Management Letter

# Department Of Information Resources



**Office of the State Auditor**  
**Lawrence F. Alwin, CPA**

January 1995

Report No. 95-048



## OFFICE OF THE STATE AUDITOR

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February 1, 1995

### Members of the Legislative Audit Committee:

At the Executive Director's request, the State Auditor's Office conducted a limited scope financial audit of the Department of Information Resources (Department). Opportunities exist to improve cash receipts and disbursements, human resource management, and cost recovery operations (specifically Cooperative Contracts) that merit the attention of the board and executive management.

More timely collection of accounts receivable and appropriate segregation of duties over incoming checks should be pursued. Controls over cash disbursements to ensure that payment is made only for goods actually ordered by the Department and that vendors who are owed money are paid within statutorily mandated time frames should also be strengthened.

Human resource controls, as applied to the Accounting and Purchasing department, do not ensure that all employees meet minimum agency requirements for education and/or experience or that evaluations are completed within established time frames. The Department does not have a staffing plan to determine the number and type of employees needed for each department and function at the agency.

Finally, the method for preparing the cost savings estimate used by the Cooperative Contracts program has not been approved by either the board or agency management. Assumptions used in this methodology are not regularly and systematically updated.

The cooperation of the Department's staff and management is greatly appreciated.

Sincerely,

A handwritten signature in cursive script that reads "Lawrence F. Alwin".

Lawrence F. Alwin, CPA  
State Auditor

LFA/rmn/enclosure

# Key Points Of Report

## Management Letter Department of Information Resources

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January 1995

### Overall Conclusion

While there were no significant control weaknesses that came to our attention, opportunities exist for the Department of Information Resources to improve the cash receipts and disbursement processes, human resource management, and cost recovery operations.

### Key Findings

- Controls over cash receipts need to be developed and implemented to ensure the timely collection and deposit of funds entering the agency's accounting system. Delinquent accounts in the 61-90 day category increased over 531 percent in the six-week period between July 1 and August 17, 1994.
- Controls over cash disbursements are not adequate to ensure timely and accurate payment of vendors nor do they allow for appropriate analysis of available cash on hand. An incorrect payment of \$338,188 was made to a vendor, and 30 percent of those cash disbursements tested were not paid within the 30-day payment period required for governmental entities.
- Human resource controls in the Accounting and Purchasing department need to ensure that employees meet the agency's minimum requirements for education and experience or that evaluations are completed within established time frames. The Department needs a staffing plan to determine the number and type of employees needed for each department and function at the agency.
- The method for preparing the cost savings estimate used by the Cooperative Contracts program has not been approved by the board or agency management. The assumptions used in this methodology are not regularly and systematically updated.

## Table of Contents

<b>Controls Over Cash Receipts Do Not Ensure Timely Collection And Deposit Of Funds Entering The Agency's Accounting System .....</b>	<b>1</b>
<b>Controls Over Cash Disbursements Do Not Ensure Timely And Accurate Payment Of Vendors Or Allow For Appropriate Analysis Of Available Cash On Hand .....</b>	<b>2</b>
<b>Human Resources Practices Do Not Ensure That Individuals Meeting Qualification Requirements Fill Positions At The Department .....</b>	<b>4</b>
<b>Human Resources Planning Is Not Being Used To Ascertain The Staffing And Qualification Needs Of The Department .....</b>	<b>5</b>
<b>Personnel Evaluation And Development Needs Improvement .....</b>	<b>7</b>
<b>Continue Updating The Grievance Process And Implement Non-Monetary Rewards/Recognition .....</b>	<b>8</b>
<b>Methods Used To Calculate Both The Indirect Cost Allocation And Savings To Customers In The Cooperative Contracts Program Are Not Well Defined And May Be Inaccurate .....</b>	<b>9</b>
<b>Overtime And Temporary Employee Usage Indicates That The Accounting And Purchasing Division Is Not Able To Process Its Workload .....</b>	<b>11</b>

**A**t the Executive Director's request, the State Auditor's Office conducted a limited scope financial audit of the Department of Information Resources (Department). The audit scope included a review of controls over cash receipts and disbursements, human resources management, and cost recovery programs (primarily Cooperative Contracts). There were no significant control weaknesses that came to our attention. However, the following issues merit the attention of the Department's board and executive management.

## **Controls Over Cash Receipts Do Not Ensure Timely Collection And Deposit Of Funds Entering The Agency's Accounting System**

We noted the following concerns in the cash receipts system:

- Delinquent accounts receivable in the 61 to 90 day category increased from \$106,465 to \$565,672 in the six-week period between July 1 and August 17, 1994. This increase of over 531 percent was composed largely of eight accounts in the Cooperative Contracts program amounting to \$408,392, or 72 percent, of the total. Seven of the eight accounts were state agencies. Each account had an outstanding balance of over \$40,000.
- Mail containing warrants and checks is received, opened, and recorded in the cash log by one employee. This employee is a mail clerk who is not supervised during this process. The number of cash receipts has increased from 71 in September 1993 to 231 in July 1994. Deposited amounts have been as high as \$302,000.
- One deposit in our test sample was not made within three days of receipt.

Recommendations:

1. Link the Cooperative Contracts order entry system to the accounts receivable system. Write an automated system command to suspend order entry ability for accounts that exceed preset time and/or dollar delinquency amounts. This will provide added leverage for the collection of delinquent accounts. In addition, continue to pursue collection from state agencies through the Comptroller of Public Accounts as authorized under Article V, Section 130 of the General Appropriations Act.
2. Include separate self-addressed remittance envelopes in all billings to customers. Have customers send warrants, checks, or cash in the envelope provided. Instruct the mail clerk to segregate and forward these envelopes to the Accounting department to be opened in the presence of two members of the Accounting department. These individuals should also maintain the cash log but should not be the same individual who completes deposit vouchers.

3. Enhance scrutiny of incoming items to ensure that all cash equivalents are deposited within three days of receipt.

*Management Responses:*

1. *We agree with this recommendation and will review the cost of modifying the system. In the meantime, weekly reports are provided to each service division detailing the payment status of individual customers.*
2. *Receipts are currently processed by the mail room, the point of entry. Receipts are stamped "For Deposit Only-Department of Information Resources" and logged on a cash receipt register when opened. The receipts and two copies of the log are provided to Accounting daily. The original log signed by mail room personnel and the receipts are retained by Accounting and a copy of the log signed by Accounting personnel is retained by the mail room.*

*We will analyze the recommendation of using self-addressed remittance envelopes and two accounting staff to open remittance mail. We will assess the risks involved and make a determination whether to implement the recommended changes.*

3. *Agency policy is to deposit receipts within 24-hours of receipt. Receipts that are not deposited on the same day as received are secured in a locked safe. The Chief Accountant will be formally assigned the task of monitoring the cash receipts register and the cash deposit register to ensure the 24 deposit policy is consistently met.*

### **Controls Over Cash Disbursements Do Not Ensure Timely And Accurate Payment Of Vendors Or Allow For Appropriate Analysis Of Available Cash On Hand**

We noted the following concerns in the cash disbursements system:

- Payment of \$338,188 was made to a vendor for goods ordered directly by another state agency and incorrectly billed to the Department of Information Resources (Department). Both the vendor and the Department believed these goods were part of the Cooperative Contracts program. However, by the time the error was detected, the other state agency had already paid the vendor. The Department resolved the error by crediting the payment against several invoices received from the same vendor over the following six weeks. As a result, the Department's available cash on hand was unnecessarily impaired.
- Forty percent of cash disbursements tested was not paid within 30 days. This is not in compliance with Government Code Title 10, Section 2251.021, requiring payment by governmental entities within 30 days.

- The available cash balance report and the priority list of vendor payables is cumbersome to generate and may not be either timely or accurate. The Cooperative Contracts Division has separate procurement authority that is not tied to the agency's central procurement function. Cooperative Contracts also negotiates separate payment due dates with vendors and clears its own vendor invoices for payment.

Therefore, to generate the available cash balance report and determine the priority of vendor payables, the Director of Accounting must first obtain a list of payments due from the Payables Clerk in the Accounting department. This list is based on a manual payables log maintained by the Payables Clerk. She must then ask the Director of the Cooperative Contracts Division for a list of vendor payments due from Cooperative Contracts. This information is provided orally, and further documentation is not provided.

**Recommendations:**

1. Require that an authorized purchase order accompany all vendor invoices in order for them to be released for payment.
2. Strengthen controls over the monitoring and documentation of vouchers due for payment to ensure all obligations are liquidated within legally mandated deadlines.
3. Link the Cooperative Contracts procurement function to central purchasing so that information relating to outstanding invoices and available cash may be generated from one source. Automate the accounts payable log.

**Management Responses:**

1. *We agree with this recommendation and have implemented verification procedures to ensure invoices are correct and goods or services have been received prior to payment. Authorized purchase order numbers and/or control numbers are required on invoices in order for them to be released for payment. Travel reimbursement and telephone bills require written authorization before payment is released.*
2. *We agree with this recommendation and are currently studying different options to be more effective in tracking and monitoring outstanding invoices. One of the options being explored is utilization of an encumbrance system.*

*It is important to note that vouchers are not always paid within 30 days of receipt of the original invoice due to incorrect vendor invoices and arrangements that had been made with vendors during contract negotiations. In the future, documentation will be recorded on the invoices to indicate reasons for delays in payment.*

3. *We agree with this recommendation. Reporting of cash flow was implemented on a weekly basis during the fiscal year and procedures continue to be refined to accurately define the most efficient sources to update the report. Automated spreadsheets for major vendors have been created to track and report on accounts payable.*

## **Human Resources Practices Do Not Ensure That Individuals Meeting Qualification Requirements Fill Positions At The Department**

Two of ten employees in the Accounting and Purchasing Division currently occupy positions for which they do not meet the minimum education requirements on the agency's official job description. Another employee holds a position for which he does not meet the minimum experience requirement on the agency's official job description. There is no indication in any of these employees' personnel files that the agency has officially waived either education or experience requirements.

Personnel files for nine employees did not contain direct documentation of education such as transcripts or diplomas. Only two employees' files indicated that prior employers were contacted to verify previous employment. In both cases the hiring manager, not the Human Resources Department, contacted the previous employers. Reference verification by the Human Resources Department would ensure that appropriately disinterested parties are executing this important control.

Whenever possible an organization should verify applicant information, including but not limited to work and salary history, academic credentials, references, certification, and professional affiliations.

### Recommendations:

1. Comply with internal agency education and experience requirements. Document reasons for deviations from requirements.
2. Require all applicants to supply transcripts and/or diplomas with their original application for positions that require educational attainment.
3. Have the Human Resources Department perform independent reference and/or previous employment checks before a job offer is extended for all positions having experience requirements.

*Management Responses:*

1. *We agree. The agency will comply with the policy to hire staff who meet minimum or above posted requirements. Deviations from requirements in the best interest of the agency will be documented in the official employee personnel file.*

*We respectfully disagree with the finding that one employee did not meet minimum experience requirements.*

2. *We agree. The agency has implemented procedures to ensure transcripts and/or diplomas are submitted prior to job offer for those positions having experience requirements.*

3. *All prior state employment is verified. The length of each type of state employment and non-state employment is often verified by the hiring manager prior to the recommendation for employment, but hasn't always been documented in writing. The agency will consistently and officially document outside employment verification in writing when it counts toward meeting minimum experience requirements.*

*Hiring managers have completed reference checks prior to making their employment recommendations. It is not uncommon, when hiring is decentralized, for the supervisor to want to collect information about a candidate's prior work as part of finalizing the recommendation to hire. All applicants are screened against the minimum qualifications initially by Human Resources from the application information. Supervisors are only allowed to interview those applicants passed to them by Human Resources. When necessary, Human Resources will also perform reference and/or previous employment checks.*

## **Human Resources Planning Is Not Being Used To Ascertain The Staffing And Qualification Needs Of The Department**

Job descriptions for classified positions, obtained from the State Classification Office, are only updated when a vacancy occurs. Sometimes, however, hiring managers will use the Classification Office description without modification, or will use a job description that has not been recently updated or reviewed.

A staffing plan does not exist to determine the necessary number of employees for each department and function. Instead, managers have to justify each new position based on having too great a workload for available staff to process.

The Department terminated 11 employees through reduction in force while 15 new positions were created in fiscal year 1994. The agency had 136 full-time equivalent employees as of May 31, 1994. Appropriate business planning, including projections of workload requirements and related staffing needs, might have mitigated some of this turnover.

Job descriptions should be developed after appropriate job analysis. Job descriptions should specify job duties and responsibilities as well as the knowledge, skills, and abilities for competent performance of the job. Complete, accurate, and up-to-date job descriptions should be written and available for all positions within the entity.

Human resources plans should forecast the numbers and kinds of positions that need to be filled and include mechanisms for tracking and predicting tenure, turnover, and retirements. Human resources plans should map out options of retrenchment or reprogramming.

**Recommendations:**

1. Begin a job analysis process leading to the creation of accurate job descriptions based on the important duties and responsibilities as well as the knowledge, skills, and abilities necessary for each position.
2. Create a long-range human resources plan that addresses the agency's long-term workload requirements and staffing needs and takes into account such factors as attrition, changes in workforce (promotions, transfers, reclassifications, etc.), and recruitment practices.

*Management Responses:*

1. *We agree that for each position there should be an accurate job description based on the important duties and responsibilities, as well as knowledge, skills, and abilities. The agency does extensive job analysis and position description development, especially in relation to highly skilled technical positions unique to the agency for which the state master job descriptions are inadequate. Such analysis is done periodically throughout the year as duties and responsibilities change as well as in conjunction with the State Classification Office's annual requirement. We will document our efforts consistently and thoroughly.*
2. *In fiscal year 1994, 70% of the agency's operations was funded by cost recovery business. We have five service units with diverse business interests. Each cost recovery unit projects their level of business based on historical and current market information. Staffing is then set accordingly.*

*The general revenue funded regulatory functions have staffing plans supporting their annual operating plans, defined to carry out their missions. Their functional activity and supporting staffing resources are established within the known general revenue limits and are less volatile.*

*The agency has a highly specialized and diverse professional staff. It is often difficult to move staff between specialized functions. The 11 employees terminated through reduction in force can not be compared to the 15 other positions created during fiscal year 1994. Project analysts, planners, a journalist and a graphics specialist were among the types of positions*

*terminated due to decreased business in one cost recovery area. Growth in another cost recovery area necessitated hiring processing clerks and accounting clerks.*

*We agree we can enhance our long range human resources planning. The agency is in the process of developing a formal business plan that will include analyses for forecasting human resource needs and integrating those needs into the plan. We will incorporate considerations such as job design, job enlargement and job enrichment. We will document and monitor turnover more closely in order to discern patterns or trends.*

## **Personnel Evaluation And Development Needs Improvement**

Employee evaluations do not contain standardized rating criteria or definitions of responsibilities. Language contained in the evaluation instrument is vague and difficult to quantify or measure. Evaluations are not based on formal task analysis and there is neither training nor adequate written instructions available to guide supervisors in executing the evaluation instrument.

Timeliness and even completion of the employee evaluations has been a problem. Three of five employees in the Accounting and Purchasing Division who have been with the division over one year have not had an evaluation within the last year. Three other employees who have been with the division less than one year have not had required 15-day planning sessions, two of the three have not had three-month progress reports, and one of the three has not had a six-month evaluation.

Training needs have not been identified for nine out of ten employees in the division. For the one employee who had a specific training need identified, there was no evidence that any action had been taken to satisfy the need. Training logs or transcripts do not exist for any employee. Only two employees out of ten had any evidence, in the form of certificates of completion, of having taken any training.

### **Recommendations:**

1. Design and implement an employee evaluation system containing the following basic phases:
  - Identify job-related performance measures.
  - Design a system congruent with entity structure and other human resource systems.
  - Train the appraisers to administer performance evaluations.
  - Inform the employees and train them on the appraisal system.
  - Document the system.
  - Conduct timely appraisals.

- Use the assessment information to determine promotion potential, provide feedback on performance, plan performance goals, and develop training needs.
  - Monitor and reevaluate the system.
2. Track employees' training needs and their completion of training identified in evaluations. Hold both employees and managers responsible for completing training and reporting it to Human Resources.

*Management Responses:*

1. *The agency utilized the services of an outside consultant in fiscal year 1993 to help develop and implement a performance appraisal system. The project included the development of accurate task lists for each position so that key job duties could be selected for evaluation and the construction of agency-wide career ladders so career paths could be easily identified. The consultants analyzed agency job classifications in relation to state classifications documenting which classifications seemed appropriate and proceeded to work with agency management and staff to design an unified, consistent agency-wide evaluation system.*

*Additional work needs to be and will be done to create standardized rating criteria. We will continue to train staff and develop complete written instructions to guide supervisors in using the evaluation instrument.*

*The agency will also concentrate efforts to ensure consistent and timely appraisals are provided for all staff. Managers will be held accountable for timely completion of the employee appraisals for their staff.*

2. *We agree. We will consolidate training information for all employees in Human Resources and make employees and managers responsible for reporting it.*

## **Continue Updating The Grievance Process And Implement Non-Monetary Rewards/Recognition**

The Department is in the process of updating the grievance process to make it more accessible to employees. The currently approved grievance process is only available in cases of discrimination, negative change in job status, and to classified employees. This leaves open a whole range of unacceptable working conditions for which there is no avenue for resolution. There also appears to be a belief among employees that complaint resolution is not even available.

The Department does not administer non-monetary rewards or recognition to its employees. Article V of the General Appropriations Act allows for the presentation of "service awards, safety awards, and other similar awards for professional achievement or other outstanding service." These awards may be in the form of lapel pins, tie clasps,

plaques, loving cups, engraved certificates, or other awards of a similar nature, with a value not to exceed \$50.00. Similar awards are used by many agencies to recognize and elevate the morale of their employees.

**Recommendations:**

1. Continue updating the grievance process to make it more accessible to all employees. Inform and advise all employees of their right to participate in either formal grievance or informal complaint resolution as appropriate.
2. Institute non-monetary rewards and recognition of employees who have either marked significant service time or have provided outstanding service in the completion of their duties.

**Management Responses:**

1. *We agree. The agency encourages its employees to discuss and resolve any concerns and problems with their immediate supervisor. If the concern is against the immediate supervisor, if an employee is not satisfied with the immediate supervisor's solution, or if the solution or remedy is not within the scope of the supervisor's authority, the concern should be addressed with their division director or the Human Resource Office. If the concern cannot be resolved at an informal level by facilitating mediation with the appropriate parties, employees can enter into the formal grievance process.*

*We will make sure all employees are fully aware of informal and formal procedures for resolving disagreements and expressing dissatisfaction with aspects related to the job.*

2. *We agree and are reviewing non-monetary reward or recognition options and the benefits which might be attained.*

**Methods Used To Calculate Both The Indirect Cost Allocation And Savings To Customers In The Cooperative Contracts Program Are Not Well Defined And May Be Inaccurate**

All overhead and indirect charges (such as accounting and budgeting support, custodial services, utilities, mail services, etc.) are allocated to the Cooperative Contracts Division, and other departments, on the basis of full-time equivalent employees. Both the State Auditor's Office and the Council on Competitive Government recommend a more accurate method for allocating these costs to programs. For example, both sources use square footage to allocate utility cost.

Savings to customers are calculated by the Director of the Cooperative Contracts program using a combination of General Services Commission catalog prices, manufacturer's government purchaser catalog prices, re-sellers bid prices, and negotiated discounts as a basis for price comparison. The Director has stated that he uses these bases because they are easy to determine and provide what he believes are conservative cost savings estimates. However, these comparison prices have not been formally adopted by the board or agency executive management as appropriate, are not updated in a regular, systematic fashion, and are only estimates that should, therefore, not be taken as exact savings amounts.

Recommendations:

1. Adopt procedures prescribed in both the State Auditor's Office's *Least Cost Review Program* and the Council on Competitive Government's *Cost Methodology* for allocating overhead and indirect costs.
2. Document the bases and assumptions used for estimating cost savings to customers in the Cooperative Contracts program. Present this document to the board and agency executive management for formal review and approval. Update the comparison prices used on a regular basis (e.g., annually, biannually, or quarterly). Make clear to all users of the cost savings numbers that these are only estimates and not exact savings amounts.

Management Responses:

1. *We will continue to review and revise if necessary the method of allocating indirect costs to the cost recovery service divisions and program divisions supported by general revenue. We will use both the State Auditor's and Council on Competitive Government's overhead allocation information as a guideline. The agency is currently allocating office rent based on square footage used by each area. Telephone expenses are charged directly to the user divisions. Accounting costs are allocated based on the number of accounting transactions generated by each division. Administrative overhead costs are allocated based on the total direct budget of each area.*
2. *We agree the identified cost savings/avoidance for our customers are estimates. The definition of the performance measure in ABEST notes "estimated." We will clarify that the cost savings/avoidance are estimates in all of our presentations.*

*We will formally document the methods and assumptions used to estimate the savings gained through cooperative sale of software, hardware, and other services. The assumptions will be reviewed and updated if necessary in February and August of each fiscal year. This formal review will document a systematic approach in estimating cost savings/avoidance. They will still be estimates and not exact amounts. Another measure used to gauge the success of the cooperative contract program is sales volume. Sales have increased from \$7.5 million in fiscal year 1994 to \$27.0 million in fiscal year 1994.*

*Agency management receives monthly and sometimes weekly sales, cost of goods sold and estimated savings information. Estimated savings information, including percentage price reductions from base list prices, are presented to agency management before new product price negotiations are finalized. Sales and estimated savings information are included in materials given and presented at each board meeting.*

## **Overtime And Temporary Employee Usage Indicates That The Accounting And Purchasing Division Is Not Able To Process Its Workload**

Accounting and Purchasing Division staff have logged 423 hours of overtime during fiscal year 1994. Temporary employees equaling approximately 2.5 full-time equivalent employees have also been contracted during the period. Some of this overtime and temporary labor may have been used to address increased workload due to an increase in transaction volume. The number of total revenue and expenditure transactions from fiscal years 1991 to 1993 increased 79 percent. However, during the same period, accounting staff also increased from one to four employees.

The accounting staff may have had to make use of overtime and temporary labor to process the workload because of high turnover, vacant positions occurring throughout the year, and a staff that only has two employees with more than one year of Department accounting experience. Finally, implementation of the Uniform Statewide Accounting System and the Uniform Statewide Payroll System may have impacted the workload as well.

### **Recommendations:**

1. Continue to monitor the use of overtime and temporary labor during the next two quarters. If staffing in the Accounting department can remain stable during that time (i.e. low turnover and no prolonged vacancies), then continued use of overtime and temporary labor may indicate the need to increase Accounting department staff.
2. In conjunction with the monitoring of overhead and temporary labor usage, begin to analyze the amount of work (e.g., volume of transactions, review procedures, etc.) the existing accounting staff can process. As growth in the Cooperative Contracts program and other cost recovery programs increases, this will allow the Department to determine the necessary growth in accounting staff to support these functions.

*Management Responses:*

1. *We agree. During fiscal year 1994, two full-time positions were created in the Accounting department based on the ongoing need for contracted temporary help due to increases in workload. Workload increases were caused by increased sales in Cooperative Contracts and the implementation of USAS and USPS, which transferred additional work to the agency level, including data entry of USAS budget revisions, journal entries, ITV payments, the Annual Financial report, cost allocation, and encumbrances, which had previously been entered by the Comptroller's Office.*
2. *We agree. We will continue to analyze workload volume. The number of accounts receivable billings increased 758 percent from fiscal year 1991 through the fiscal year 1994. An increase in that area has corresponding increases in cash receipts, collection activities, and accounts payable activities. The agency's total expenditures, which includes pass through purchases, increased 503 percent during that same period of time. Accounting staff increased from three in fiscal year 1991 to four in fiscal year 1993 and six in 1994, an increase of only 100 percent.*

Copies of this report have been distributed to the following:

## **Legislative Audit Committee**

Honorable James E. "Pete" Laney, Speaker of the House, Chair  
Honorable Bob Bullock, Lieutenant Governor, Vice Chair  
Senator John Montford, Chair, Senate Finance Committee  
Senator Kenneth Armbrister, Chair, Senate State Affairs Committee  
Representative Robert Junell, Chair, House Appropriations Committee  
Representative Tom Craddick, Chair, House Ways and Means Committee

## **Governor of Texas**

Honorable George W. Bush

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## **Department of Information Resources**

Ms. Carolyn Purcell, Executive Director