



STATE AUDITOR'S OFFICE

Lisa R. Collier, CPA, CFE, CIDA, First Assistant State Auditor

House Committee on Ways and Means

The State Auditor's Office (SAO) reports below may be of interest to the Committee while addressing the Speaker of the House of Representatives' interim charge regarding monitoring the State Auditor's review of agencies and programs. The reports included were released from September 2018 through January 2020 and may relate to the agencies under the Committee's jurisdiction and/or other interim charges issued to the Committee. As the SAO works through the fiscal year 2020 audit plan, our Office will keep the Committee informed of any additional reports released that may be of interest.


The reports listed below are divided into two sections: (1) audit and review reports and reports completed by the State Classification Team and (2) reports on work completed to follow up on select recommendations previously issued by the SAO and/or the Sunset Advisory Commission.


The issue ratings for each applicable performance audit are included to indicate the rating categories identified for the report. Individual results contribute to the overall chapter/sub-chapter issue ratings. See the final page of this document for additional information regarding the issue ratings. However, some types of reports are not rated on this scale. Each report is hyperlinked to the full report on the SAO Web site.


State Auditor's Office Contact Information

First Assistant State Auditor Lisa R. Collier, CPA, CFE, CIDA, and the State Auditor's Office personnel are available as a resource to the Committee on any of our reports.

For additional information regarding any report, please contact:

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Report Title	Report Number	Release Date	Report Ratings
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Reports Released

An Audit Report on Selected Major Agreements Under the Texas Economic Development Act [19-046](#) 07/31/2019 ● ● ● ●

Entities included:

- Office of the Comptroller of Public Accounts
- Barbers Hill Independent School District
- Calhoun County Independent School District
- Floydada Independent School District

An Audit Report on the Vendor Performance Tracking System at the Office of the Comptroller of Public Accounts and Its Use by the Texas Workforce Commission and the Parks and Wildlife Department [19-042](#) 07/18/2019 ● ● ● ●

State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2018 [19-555](#) 02/28/2019

(see the report for the agency and higher education institution schedules of expenditures of federal awards audited)

Entities' financial accounts audited:

- Health and Human Services Commission
- Office of the Comptroller of Public Accounts
- Texas A&M University System
- Texas Education Agency
- Texas Workforce Commission

A Report on Analysis of Quality Assurance Team Projects [19-007](#) 11/09/2018

Entities included:

- Office of the Comptroller of Public Accounts
- Commission on State Emergency Communications
- Department of State Health Services
- Texas Workforce Commission

Review of Prior Recommendations

A Report on the Implementation Status of Prior State Auditor's Office Recommendations [19-027](#) 02/06/2019

Entities included:

- Department of Motor Vehicles
- Department of State Health Services
- General Land Office
- Office of the Attorney General
- Office of the Comptroller of Public Accounts
- School for the Deaf
- Water Development Board



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Issue Ratings

Auditors use professional judgment to rate the audit findings identified in certain audit reports. For each report, the issue ratings are summarized in the report chapters/sub-chapters. Auditors determine the ratings based on the degree of risk or effect of the findings in relation to the audit objective(s).

LOW



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.

MEDIUM



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

HIGH



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.

PRIORITY



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(s) and reduce risks to the audited entity.