
*State Auditor's Report
on Major Areas of Risk
Facing Texas State
Government*

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From the State Auditor

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To assist you in preparing for this difficult session, the State Auditor's Office has identified five major areas of high-risk statewide management challenges and opportunities facing Texas state government today. Those high-risk areas are the subject of this report. The report is intended to focus on the need for more accountable, results-oriented state government and to stimulate dialogue about long-standing problems and opportunities for solutions and ways in which government could be more efficient.

Within these high-risk areas, we face a greater vulnerability to inefficiency, waste, fraud, and mismanagement of state resources. As Texas moves into the 21st Century, effective state government depends increasingly on our ability to enhance performance and accountability.

The major high-risk areas we have identified and assessed are:

- ◆ Financial management and accountability
- ◆ Strategic human resources and people management
- ◆ Contract and grant administration
- ◆ Information resources and technology management
- ◆ Performance measurement and management

This report describes the challenges and risks in each of these areas and provides specific suggestions for enhancing management effectiveness in Texas agencies and universities. The report also includes a list of state entities or programs previously identified through our audits and published reports as experiencing difficult challenges in these risk areas. A full list of our reports on the five risk areas is available at www.sao.state.tx.us.

In addition, to assist you in the appropriations process, we are preparing a second report that will offer specific and detailed recommendations identifying efficiencies and possible savings in state government. We expect to deliver this report to your office in the near future.

Our Office looks forward to providing useful information and assistance to the Legislature as you seek to address serious issues and create better government on behalf of all Texans.



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Shaping an Efficient and Effective State Government

Texas faces unprecedented challenges and opportunities. Effective government depends on our ability to enhance the performance and accountability of state government.

State population growth, shifting demographics, rapid technological advances, increased globalization, changing security threats, and various quality of life issues are prompting fundamental changes in the environment in which the government operates. These trends place a premium on effective strategic planning, accountability, and results-oriented government.

Priorities for the 21st Century

To improve government performance and accountability, the main actions needed to shape an efficient and effective state government for the 21st century are as follows:

- ◆ First, give high priority to legislative reforms that strengthen accountability over State resources and enhance performance management and measurement.
- ◆ Second, increase focus on government systems, programs, and agencies at particular risk of fraud, waste, and abuse.
- ◆ Third, pursue organizational systems that reflect evolving fiscal, technological, and workforce

dynamics associated with a transition to a knowledge-based economy.

Past Legislatures Have Created the Foundation

Over the last decade, the Texas Legislature has begun to create a framework to improve state agency performance and accountability and to enhance the information used in legislative decision-making. The core elements of this framework reflect the five major risk areas addressed in this report and include:



Financial Management and Accountability. In 1989, the 71st Legislature passed House Bill 2728, the Internal Audit Act. This Act, which was amended in two subsequent legislative sessions, requires state agencies and universities to appoint an internal auditor who conducts audits of their accounting, information technology, and administrative systems. The Legislature should require agencies and boards to attest that appropriate financial and other operational systems are in place.



Strategic Human Resources and People Management. In 2001, the 77th Legislature adopted legislation that focused attention on factors affecting the future of the State of Texas workforce. This included Senate Bill 799, which required the development of an on-line employee exit interview

system for state government, and Senate Bill 587, which required all agencies to include workforce planning when developing agency strategic plans. The Legislature should require that certain agency funds be contingent on the development and implementation of an effective human resources plan.



Contract and Grant Administration. The 77th Legislature adopted Senate Bill 311, which mandated training for contract managers and the development of a statewide contract management guide for use by state agencies. The State should fully implement the contract management guide and enforce the required training of contract managers.



Information Resources and Technology. Since the creation of the Department of Information Resources in 1993, the Legislature has passed legislation creating Texas Online, the Program Management Office, and the E-procurement Marketplace. The State should formalize and centralize the contracting and implementation of major information technology projects.



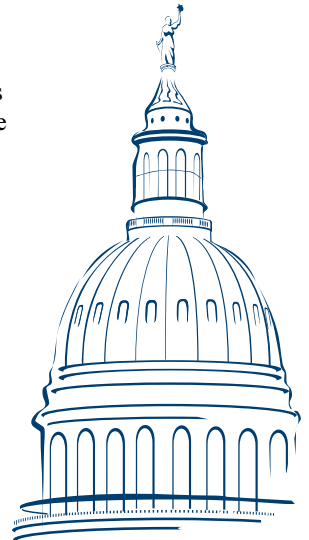
Performance Measurement and Management. In 1991, the 72nd Legislature adopted House Bill 2009, which initiated the strategic planning and performance-based

budgeting system for the State. This has resulted in better performance reporting and performance improvements in certain agencies. The Legislature should require that agencies and boards have performance management systems that are in place and used in the decision-making process.

Focus for the Future

Despite the progress made in establishing the infrastructure needed to sustain high-performing state organizations, much work remains before the framework is effectively implemented across government. Maintaining a focus on results-oriented and accountability-based management approaches will help government better deliver economical, efficient, and effective programs and services to the people of Texas.

Continued active support from the Legislature is critical if agencies are to build on the important steps already taken.



Financial Management and Accountability

Maintaining sound financial management systems and producing accurate financial information is essential because the State expects to spend \$114 billion this biennium to deliver services for the citizens of Texas. The goal for all agencies should be to ensure that their financial systems produce the accurate and timely financial information needed to support day-to-day operating decisions as well as budget and policy decisions within the agencies and the Legislature.

SAO audits and investigations continue to show that many agencies do not establish appropriate financial controls to protect state assets, that state resources are not always spent as the Legislature intended, and that there are many instances of fraud and abuse throughout state government and its contractors.

Proper Management Systems Remain A Challenge For Some Agencies

Receipts due to the State are not always properly managed or controlled. For example, at the Texas Parks and Wildlife Department poor documentation of decisions and processes, absence of basic controls and oversight, and noncompliance with some statutory requirements prevented the Department from effectively collecting and managing revenues from hunting and fishing licenses. The Department reached a

\$700,000 settlement to release the point-of-sale contractor from any liability related to uncollected revenues even though the extent of loss was likely much greater than the settlement amount.

Financial management and accountability issues have also been raised at other agencies including the Department of Health, the Texas Commission on Environmental Quality, the Texas Education Agency, Texas Southern University, and the Department of Economic Development.

While many agencies have adequate financial systems in place, others fail to establish even the most basic controls over their resources. The Human Rights Commission significantly mismanaged its fiscal responsibilities resulting in a finding of gross fiscal mismanagement. The Commission on Private Security overspent its budget by about \$900,000 last fiscal year and anticipates a shortfall of nearly \$200,000 this year.

Additionally, financial management issues continue to arise in smaller agencies where the staffing and level of technical skills may not be sufficient to address the complexity of their accounting needs. Some of these smaller agencies include the Structural Pest Control Board, the Commission on Aging, and the Cosmetology Commission.

The State is Susceptible to Fraud

Fraud and abuse of agency funds can result in heavy losses to the State. According to the Association of Certified Fraud Examiners the average organization

loses about 6 percent of its revenue to fraud and abuse. For the State of Texas that could mean as much as \$7 billion each biennium. The State's susceptibility to fraud or abuse is increased by weak controls over contractors and human resources as discussed in other sections of this report.

The 75th Legislature passed House Bill 2906 requiring fraud or abuse to be reported to the State Auditor's Office. The State Auditor's Office received 443 complaints of alleged fraud or abuse for fiscal years 2000 through 2002. These reports represent total losses estimated at \$214 million. It is likely that many more instances of fraud or abuse are not identified or reported. The lack of an effective fraud awareness and prevention training program means that employees may not recognize fraud or abuse or may not know what to do when fraud or abuse is suspected.

Suggestion for Reducing Financial Risk

To improve the efficiency and effectiveness of financial management at agencies and universities, the following actions could be considered.

- ◆ The Legislature could strengthen financial management in Texas by requiring the head of each entity and the board chair to sign annually a Financial and Operational Attestation Letter. This letter would provide assurance to the Legislative Audit Committee and the Governor that risks for the entity have been assessed and

appropriate financial and other operational systems are in place.

The format of the letter could be defined by the State Auditor and include affirmation of the following:

- ◆ That members of boards and commissions have received sufficient training to assess the viability of financial and operational systems.
- ◆ That financial and other operational systems (including technology, human resources, and performance measurement) have sufficient controls in place to ensure that entity information is accurate and used for agency day-to-day decision-making.
- ◆ That systems are in place to prevent fraud, waste, and abuse and that fraud awareness and prevention training has been provided to all agency employees.
- ◆ That the board and management have taken action to address recommendations made by internal audit or the State Auditor.
- ◆ That board members and management regularly receive and consider financial and operational data, including key performance measures, as they make decisions.

A sample of SAO reports illustrating various aspects of the five risk areas appears on pages 16 and 17.

Strategic Human Resources and People Management

In fiscal year 2002 Texas spent about \$9 billion for its human resources.

High-performing private sector organizations have long understood and managed the relationship between effective “people management” and bottom-line success.

Human Capital Is A Critical Asset

An organization’s human capital is its most critical asset in managing for results; but government too often acts as if people were costs to be cut rather than assets to be valued. For the State, the problem is not the employees, it is inadequate human resource information systems, poor people management practices, and inefficient work processes. Clearly, the State’s problems with people management have yet to find the broad conceptual acceptance needed to make real improvement a priority.

Strategic workforce planning is in its infancy at most agencies. While a first step toward better human resource management was taken in the last session when workforce planning was incorporated into the state’s strategic planning process, with few exceptions, the plans submitted did not demonstrate a real understanding of the human resource risks faced by agencies.

For good decision-making, agencies need up-to-date, accurate information about their workforce. Despite long-term attempts to have a centralized payroll and personnel system, the State continues to run multiple systems because the

Uniform Payroll and Personnel System (USPS) does not have the capacity to process the volume of information from the largest agencies. As a result, many agencies are turning to other data processing sources in an attempt to supplement system capability. Agency human resource directors then struggle with dual entry into USPS and other systems and with reconciliation to USPS data, which is used for statewide analysis.

Retirements and Turnover Will Affect the Future

In the next five years an estimated 10 percent of the Texas state workforce, about 25,000 employees, will become eligible to retire. This translates to a significant productivity loss as large numbers of highly skilled staff leave state service. In fiscal year 2002 more than 3,500 employees retired, up from 2,700 in fiscal year 2001. At the same time 20 percent of agency heads left their agencies—and nearly half of that turnover, 44 percent, was due to retirement. When employees like these leave agencies, they take with them years of experience and knowledge, which often leads to reduced productivity and efficiency.

The State lacks some basic information on accurate retirement predictions, making it difficult for agencies to anticipate accurately when employees will be eligible. However, based on the limited information available, the Employees Retirement System projects that the following agencies will face the highest number of retirements in the next few years:

♦ Department of Criminal Justice

- ◆ Department of Mental Health/Mental Retardation
- ◆ Department of Transportation
- ◆ Department of Human Services
- ◆ Department of Public Safety

Texas government is seeing a temporary downturn in the number of people leaving state government following five years of record high turnover. The recent drop in turnover may be attributed to short term economic conditions, but long term demographics will be the driving force in human resources when the economy picks up again.

The State is currently experiencing especially high turnover in critical positions in the health and human services and public safety fields as shown below. The instability in these positions will continue to make it difficult for the agencies to provide consistent, efficient services.

| Occupational Category/Job Classification | Turnover Rate |
|--|---------------|
| MHMR Services Aides/Assistants/Supervisors | 33.1% |
| Caseworkers | 24.5% |
| Protective Services Specialists | 23.5% |
| Licensed Vocational Nurses | 28.2% |
| Nurses | 20.8% |
| Public Health Technicians | 19.2% |
| Juvenile Correctional Officers | 35.4% |
| Correctional Officers | 20.3% |

Suggestions for Reducing People Management Risk

To improve the efficiency and effectiveness of people management at agencies and universities, the following actions could be considered.

- ◆ Include a rider in the appropriations bill that restricts the disbursement of funds pending the development and implementation of a plan focused on the effective use and management of human resources. The plan could include the following:
 - ◆ A strong human capital focus in the strategic planning process that ensures alignment of agency knowledge resources with the mission of the organization.
 - ◆ Decision-making status for chief human resources officers equal to that of financial, technology, and operations executives.
- ◆ Collect and analyze human resource information for use in strategic and operational decision-making. Build agency continuity plans that focus on addressing the increasing number of retirements expected during the next ten years.
- ◆ Develop agency leadership committed to excellent people management and train senior managers to manage individual performance in a way that ensures accountability and fairness.

A sample of SAO reports illustrating various aspects of the five risk areas appears on pages 16 and 17.

Contract and Grant Administration

Texas, like most governments, increasingly relies on contractors and grantees to accomplish the agency goals established by the Legislature. In fiscal year 2002 about one-third (approximately \$20 billion) of the State's annual appropriation was paid to contractors and grantees to provide a wide array of goods and services.

The State pays contractors to provide foster care services, build and maintain highways, and run the state lottery. Among other uses, grants to local probation departments fund adult and juvenile probation services. With the current trend toward more private-sector participation in delivering government services and less direct provision of services by the public sector, the percentage of state and federal funds expended through contracts and grants will continue to increase, making good contract and grant management practices critical to the efficient and effective use of public funds.

Mismanaged Contracts and Grants Have Cost the State Millions

Mismanaged contracts and grants have serious financial and service delivery consequences. During the last seven years, the State Auditor has identified numerous examples of poor contract and grant management that have cost the State hundreds of millions of dollars.

In April 1995, the Texas Commission on Alcohol and Drug Abuse was placed under conservatorship due to widespread contract mismanagement, which put the Commission's \$160 million in federal and state grants at risk. The next year, in 1996, auditors found that the Department of Criminal Justice had circumvented its procurement requirements on a \$33.7 million Vita-Pro contract.

Recent audits have identified grant management problems. In October 2002, the State Auditor's Office reported that the Telecommunications Infrastructure Fund Board had serious weaknesses in its management of over \$1 billion in grants. The Board could not sufficiently demonstrate that it has awarded grants as the Legislature intended.

At the Department of Economic Development, gross fiscal mismanagement of the \$201 million Smart Jobs Program, identified in January 2000, placed state funds at risk of waste and misuse by contractors. Ultimately, the Smart Jobs program expired on December 31, 2001.

Appropriate levels of contract monitoring are too often missing from agency oversight of contractors and their performance in delivering services. In May 2002 the State Auditor's Office assisted the Attorney General's Office in its inquiry into the State's Medicaid claims administration contract. The Attorney General's Office reported that the contractor, National Heritage Insurance Company (NHIC), made inappropriate payments to providers, did not adequately recoup money owed to the State by service providers, and

double-billed administrative fees. The report noted other contract breaches and stated the contract would "...require constant legal monitoring and accounting auditing of the performance of NHIC..."

The State Auditor's Office is currently conducting an audit of the contract with NHIC. The audit is focusing on the accuracy of claim counts and the validity of charges to the State resulting from the processing of these claims.

Good Contract Management Practices Benefit the State

Effective contract and grant management practices help ensure that Texas receives full value for each tax dollar spent and that agencies accomplish the objectives established by policy makers. Good contract and grant management practices include:

- ◆ Objective selection of the most qualified contractors and grantees
- ◆ Establishment of cost-effective prices that reflect the cost of the services provided
- ◆ Contract provisions that hold the contractors and grantees accountable for specific performance results and outcomes
- ◆ Sufficient monitoring and enforcement of contract terms, including performance results and outcomes

As the State increases its reliance on contractors and grantees to provide its goods and services, the State's workforce

will need to develop different skills to properly award and manage contracts.

Suggestion for Reducing Contract Management Risk

To improve the efficiency and effectiveness of contract and grant management at agencies and universities, the following could be considered.

- ◆ Fully implement the State's contract management guide (which will be issued by the Office of the Attorney General according to Senate Bill 311, 77th Legislature) and the required training of contract managers. Through training and use of the guide, contract staff should be able to develop contract provisions that hold contractors accountable for specific performance results.

A sample of SAO reports illustrating various aspects of the five risk areas appears on pages 16 and 17.

Information Resources and Technology

The lack of a statewide strategic plan for consolidation of technology for all Texas agencies results in increased costs to maintain separate systems. Texas spends approximately \$1.8 billion a year on technology and, like most governments, has not realized a return on investment comparable to that of private industry. Texas is at a disadvantage in realizing technology savings and efficiencies because of large projects, inadequate skills, poor contracting practices, and co-location rather than consolidation of information technology (IT) functions and services.

Delivering Cost-Effective Technology Has Been Problematic

For 48 large-scale projects under oversight by the Quality Assurance Team during fiscal year 2002, project delivery delays averaged 14 months and total cost overruns exceeded \$352 million. State agencies demonstrate wide variability in delivering cost-effective technology that provides true efficiency and productivity gains because of a general lack of project-level quality control, poor project management, and high project complexity.

The deployment of the PeopleSoft human resources and financial systems across agencies is the most vivid example of Texas' problems in delivering technology. In August 2001 the State Auditor's Office noted concerns about the PeopleSoft contract, project structure, and control and coordination. Without a

consolidated approach, the State could experience over \$100 million in waste because of duplication of efforts in the PeopleSoft project and related projects.

Contracting for Technology Services Is a High-Risk Area for the State

Inadequate contracting procedures and poor accountability practices increase the risk that agencies may enter into contracts believing that they will obtain savings when in fact a loss is more likely. Also, "umbrella" contracts streamline a portion of the acquisition processes yet still require agencies to individually negotiate pricing, services, and service levels. Texas does not necessarily achieve a "best value" in these individual agency contracts.

A primary example of contracting issues involves agency contracts with Northrop Grumman at the West Texas Disaster Recovery and Operations Center (WTDROC). Examination of four agency contracts revealed that specific costs and penalties were not considered, which could increase service costs by over \$17 million. Rather than saving the State money by providing common services, these four contracts had higher costs because of duplication of services rather than true consolidation of services.

The Security of Major State Information Systems Is Another High-Risk Area

The Federal Bureau of Investigation has reported that its caseload of computer

intrusion-related cases is more than doubling each year, and the number of incidents handled by Carnegie-Mellon's CERT Coordination Center has spiked from 10,000 in 1999 to over 50,000 in 2001. The Center expects to report over 110,000 attacks in 2002.

Operations, assets, and sensitive information stored in state computer systems are too often vulnerable to disruptions, data tampering, fraud, and inappropriate disclosure. Vulnerability tests on state agencies illustrate risks in security practices at the agency level. Of the 63 vulnerability assessments performed in both large and small agencies, only 27 percent indicated that system protections were adequate. In addition, there is a risk that the State will fail to meet federal and state standards for privacy and accessibility.

Suggestions for Reducing Risk

To improve the efficiency and effectiveness of technology management at agencies and universities, the following actions could be considered.

- ◆ Develop a statewide strategic plan for the consolidation of technology.
- ◆ Centralize major IT project implementation through one key responsibility point, accountable for the management and completion of all major IT projects. This position or office would establish a standard statewide quality assurance and project management methodology, such as the Carnegie-Mellon Capability Maturity Model Integration

(CMMI). The Legislative Budget Board and the State Auditor's Office have adopted this model as the framework for process improvement and product and service development and maintenance.

- ◆ Formally adopt a performance-based contracting standard for technology services based on the contract management guide required by Senate Bill 311, 77th Legislature. Require adequate cost-benefit and return-on-investment analysis and performance measurement for IT projects.
- ◆ Expand vulnerability testing of state agency and university information systems and enhance the forensics capability of the State. Elevate reporting requirements to improve accountability over state information resource assets.
- ◆ Enhance the knowledge of IT professionals and improve management of IT through strategies focused on core technology and management competencies.
- ◆ Place Chief Information Officers at the executive level, equal to their counterparts in finance and operations, to ensure strategic alignment of technology.

A sample of SAO reports illustrating various aspects of the five risk areas appears on pages 16 and 17.

Performance Measurement and Management

Since the 72nd Texas Legislature (1991) passed House Bill 2009, new and valuable information on the plans, goals, strategies, and results of state agencies has been available. But continuing challenges face the Texas performance management system.

The Challenges Facing Performance Management

The accuracy of reported performance data is often poor. For the past four years, the reliability of agency reported performance measure data has remained around 62 percent.

Additionally, agency managers too often report that the performance measure data they are required to report do not provide information useful in managing their operations. Because of this disconnect, managers develop a separate set of performance measures to guide their management decisions.

When performance targets are missed, agency performance suffers unless management responds to the adverse indicators. Corrective action plans can be a useful tool in establishing effective performance management systems or improving existing ones.

The Juvenile Probation Commission, for example, lacks an effective enforcement and monitoring system over local juvenile probation departments, in part because it lacks certain key information. This limits effective oversight and prevents departments from taking timely action to correct deficiencies. In addition, the

Commission has identified high error rates in certain performance information.

The State Board of Dental Examiners has not consistently enforced policies regulating dental professionals. The enforcement database lacked adequate data accuracy controls.

On the other hand, the Texas Education Agency's management of school district accountability information overall is highly reliable and the districts are steadily improving the quality of the accountability data they submit. There are, however, some districts that submit unreliable data because of weaknesses in data collection, processing, and reporting.

Appropriately Designed and Used Performance Measure Systems Provide Structure for Results and Accountability

Too often agencies simply report performance measure information as required by law, but do not use the information as a tool to drive performance and efficiency gains. Agency executives anecdotally report that many of the required performance measures are not useful for making operational decisions.

The state's managers, executives, and legislators should be able to depend on the information in the State's performance measure systems to demonstrate accountability and monitor agency goal and strategy achievement. In addition, performance information can give executives and managers advance warning of problems so that they can be addressed and corrected. Performance

management systems, appropriately designed and used, provide the structure for establishing an agency-wide results orientation and a sustained commitment to excellence, accountability, and transparency in public service.

Suggestions for Reducing Performance Management Risk

To improve the efficiency and effectiveness of performance management at agencies and universities, the following actions could be considered.

- ◆ The Legislature should expect high quality performance management from state agencies and universities and their leadership. Executive directors and board members should be required to demonstrate, through annual reports to the Governor and the Legislature, that performance management systems are in place and used in the decision-making process. The State Auditor could design the format of the reporting instrument, which could at least include the following:

- ◆ Evidence that agency and university leadership have implemented effective performance management systems; that they use performance information in their decision-making; and that the board regularly receives independent information about agency performance.

- ◆ Evidence that the entity has the capacity to collect, accurately report, and use performance information to improve decision-making.

- ◆ Evidence that a link between agency daily operations and strategic mission is achieved by making sure that measures translate strategy into action.

- ◆ The Legislature could update the State's approach to strategic planning, including identifying needed revisions to the strategic planning process, reviewing the number and relevance of agency performance measures, and revising performance measures, resulting in more useful information for management decision-making and legislative action.

A sample of SAO reports illustrating various aspects of the five risk areas appears on pages 16 and 17.

Sample Reports Related to the Five Risk Areas

The following sample of SAO reports illustrates various aspects of the five risk areas.

Financial Management and Accountability

Revenue Management at the Parks and Wildlife Department
(Report 02-006)

Financial Review of the Commission on Human Rights (Report 02-023)

The Accuracy of the Fiscal Year 2001 Balance Sheets for the State's Telecommunications Systems
(Report 02-045)

Financial Review of the Department of Mental Health and Mental Retardation
(Report 02-033)

February 2001 Follow-Up Report on Rider 5: Texas Southern University Accountability Systems
(Report 01-027)

Strategic Human Resources and People Management

Summary of the Texas State Workforce for Fiscal Year 2002 (Report 03-703)

Recommended Changes to the State's Compensation System for Fiscal Years 2004-2005 (Report 03-701)

Quarterly Report on Full-Time Equivalent State Employees for the Quarter Ending August 31, 2002
(Report 03-702)

Quarterly Report on Full-Time Equivalent State Employees for the Quarter Ending August 31, 2001
(Report 02-702)

Full-Time Classified State Employee Turnover for Fiscal Year 2002
(Report 03-704)

Full-Time Classified State Employee Turnover for Fiscal Year 2001
(Report 02-701)

Compliance With Contract Workforce Requirements in The General Appropriations Act (Report 02-040)

Contract and Grant Administration

Grant Administration at the Telecommunications Infrastructure Fund Board (Report 03-005)

The Criminal Justice Division of the Office of the Governor (Report 02-066)

Funds Collected as Court Costs
(Report 02-049)

The Child Care Program at the Texas Workforce Commission
(Report 03-006)

Community Services Contracts at Selected Health and Human Services Agencies (Report 02-052)

The Department of Information Resources' Texas Online Contract (Report 02-031)

University Contract Administration (Report 02-026)

Information Resources and Technology

Security Over Electronic Protected Health Information at Selected Texas Academic Medical Institutions (Report 03-009)

The Accuracy of Criminal Justice Information System Data at the Department of Public Safety and Department of Criminal Justice (Report 02-013)

Texas Can Benefit From Using A Standard Framework to Manage Software Development - A Pilot Study Using the Capability Maturity Model for Software (Report 02-008)

The Department of Information Resources' Texas Online Contract (Report 02-031)

The Integrated Statewide Administrative System at Selected Agencies (Report 01-013)

Performance Measurement and Management

Fiscal Year 2001 Performance Measures at 14 Entities (Report 03-008)

The Quality of the State's Public Education Accountability Information (Report 02-044)

The Juvenile Probation Commission (Report 02-060)

Internal Controls and Financial Processes at the Texas State Board of Dental Examiners (Report 02-050)

Small Agency Internal Control and Financial Processes (Report 02-016)

Performance Measures At 12 State Entities - Fiscal Year 2001 (Report 01-036)

These reports and others appear on the State Auditor's Web site. You can also find a table of all reports relevant to the five risk areas there.
www.sao.state.tx.us



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