

# Meeting of the Board of Regents

Audit Committee

February 6, 2025  
Hutto, Texas



**Audit Committee Meeting  
of the Board of Regents**

**Texas State Technical College  
1600 Innovation Blvd  
Hutto, TX 78634\***

**Thursday, February 6, 2025  
9:30 a.m.**

**AGENDA**

[Ron Rohrbacher (Chair), Curtis Cleveland, Eric Beckman]

**I. MEETING CALLED TO ORDER BY COMMITTEE CHAIR**

**II. COMMITTEE CHAIR COMMENTS**

**III. MINUTE ORDERS & REPORTS**

- |                                                                |      |
|----------------------------------------------------------------|------|
| 1. Status of Fiscal Year 2025 Audit Schedule & Other Projects  | A-1  |
| <i>Jason D. Mallory</i>                                        |      |
| 2. Status of Construction Audits                               | A-6  |
| <i>Jason D. Mallory</i>                                        |      |
| 3. Summary of Audit Reports                                    | A-7  |
| <i>Jason D. Mallory</i>                                        |      |
| 4. Follow-up Schedule & Status                                 | A-10 |
| <i>Jason D. Mallory</i>                                        |      |
| 5. Internal Network Penetration Test (24-013A) – Fort Bend     | A-17 |
| <i>Jason D. Mallory</i>                                        |      |
| 6. Internal Network Penetration Test (24-011A) – North Texas   | A-22 |
| <i>Jason D. Mallory</i>                                        |      |
| 7. Internal Network Penetration Test (24-012A) – New Braunfels | A-27 |
| <i>Jason D. Mallory</i>                                        |      |

*\*Presiding officer will be physically present at this address.*

(c) denotes Consent Agenda Item

8. Compliance Audit of Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act (25-003A)	<i>Jason D. Mallory</i>	A-32
9. Travel Expense Audit (25-010A)	<i>Jason D. Mallory</i>	A-38
10. TAC 202 Compliance – Quarterly Update (25-007A)	<i>Jason D. Mallory</i>	A-42
11. A Statewide Desk Audit – Controls Over Expenditure Processing	<i>Texas Comptroller</i>	A-46
12. Summary Report on Full-time Equivalent State Employees for Fiscal Year 2024	<i>State Auditor's Office</i>	A-48
13. Attestation Disclosures	<i>Jason D. Mallory</i>	A-94

**IV. CHANCELLOR COMMENTS**

**V. BOARD COMMENTS**

**VI. ADJOURN**

*\*Presiding officer will be physically present at this address.*

(c) denotes Consent Agenda Item



Texas State Technical College  
Internal Audit  
Status of Fiscal Year 2025 Audit Schedule & Other Projects

Description	Division/Campus	Status	Project No.	Report Date	Last Audit Date	Audit Reason
<b>INTERNAL AUDITS</b>						
SB 17 Compliance Audit	Human Resources/Legal	Complete	25-001A	8/19/24	-	Compliance Based
TWC Contract Audit	Business Intelligence	Complete	25-002A	9/12/24	5/16/22	Risk Based
Internal Network Penetration Test	North Texas	Complete	25-011A	11/19/24	6/9/22	Risk Based
Internal Network Penetration Test	Fort Bend	Complete	25-013A	11/21/24	1/4/22	Risk Based
Internal Network Penetration Test	New Braunfels	Complete	25-012A	11/25/24	-	Risk Based
Clery Audit	Safety & Security	Complete	25-003A	12/12/24	4/8/20	Compliance Based
Travel Expense Audit	Procurement	Complete	25-010A	12/16/24	6/28/24	Risk Based
TAC 202 Follow-up	OIT	In Progress	25-007A	12/31/24	10/1/24	Risk Based
Workforce Training	Workforce Training	In Progress	25-006A		10/12/18	Risk Based
Tuition Audit	Finance	In Progress	25-022A		3/29/22	Risk Based
Payroll Audit	Payroll	In Progress	25-016A		8/14/23	Risk Based
Student Discipline Process	Retention Services	In Progress	25-025A		-	Risk Based
Workday - TAC 202 Audit	OIT	In Progress	25-027A		-	Risk Based
Audit of Federal Financial Aid	Financial Aid				3/21/17	Risk Based
Hiring Process	Human Resources				-	Risk Based
Syllabi Audit	Operations				-	Risk Based
TEC 51.9337 (Contracting) Audit	Contract Office				9/19/24	Risk Based
Construction Audits	Facilities, Planning & Construction		24-006A			
JBC Remodel		In Progress			-	Risk Based
Waco Worksite		In Progress			-	Risk Based
Abilene CCAP		In Progress			-	Risk Based
Waco CCAP		In Progress			-	Risk Based

Description	Division/Campus	Status	Project No.	Report Date	Last Audit Date	Audit Reason
Marshall CCAP		In Progress			-	Risk Based
Fort Bend CCAP		In Progress			-	Risk Based
EEC & TSC Renovation		In Progress				Risk Based
Harlingen CCAP		In Progress			-	Risk Based

**EXTERNAL AUDITS**

Compliance with Public Funds Investment Act and Rider 5, General Appropriations Act, Reporting Requirements by the State Auditor's Office	Finance	Complete	24-020	8/31/24		
Desk Audit - Controls Over Expenditure Processing by the Comptroller's Office	Procurement, Accounting	Complete	001-23-03	11/20/24		
A Summary Report on Full-time Equivalent State Employees for Fiscal Year 2024 by the State Auditor's Office	HR	Complete	25-706	12/1/24		
Post Payment Audit performed by the Comptroller's Office	Procurement, Accounting	In Progress				
Desk Audit - Payment Approval Authority and Security by the Comptroller's Office	Procurement, Accounting	In Progress				
Desk Audit - Commercial Charge Card Rebate Program by the Comptroller's Office	Procurement, Accounting	In Progress				

**OTHER INTERNAL PROJECTS**

Description	Division/Campus	Status	Project No.	Report Date	Last Audit Date	Audit Reason
<p>Internal Hotline: Received a complaint that a supervisor abused his authority by requiring and employee to perform tasks that he was not responsible for. Results: The allegation was forwarded to HR for review and resolution. They did not identify any wrongdoing on the part of the supervisor.</p>	OIT	Complete	24-039I	8/22/24		
<p>Internal Hotline: Received an anonymous concern alleging a supervisor does not foster an environment which makes TSTC a great place to work. Results: The concern was forwarded to HR. They did not identify any violation of policies by the supervisor.</p>	Testing	Complete	24-036I	8/30/24		
<p>Internal Hotline: We received a report from a student regarding a phishing scam she was the target of regarding a fake employment opportunity. Results: We referred the report to OIT, Career Services and Enrollment Services. All employees and students were notified of the scam, all students who responded to the scam were contacted to help remediate any losses they suffered, and procedures were implemented to shutdown the path the scammer utilized. It does not appear the scam was successful.</p>	OIT, Enrollment Services	Complete	25-008I	No report was issued. This was handled by OIT.		

Description	Division/Campus	Status	Project No.	Report Date	Last Audit Date	Audit Reason
<p>Management Report: We were notified in late August of a suspicion of 2 employees using surplus property for personal use. Results: Validated the suspicion, but determined their actions were largely caused by a misunderstanding due to a language barrier.</p>	<p>Physical Plant/Surplus Property</p>	<p>Complete</p>	<p>25-009I</p>	<p>9/20/24</p>		
<p>Management Request: Management engaged us to review travel expenses from a certain budget to offer control recommendations. Results: Provided management recommendations to better control expenses and the management of the budget.</p>	<p>Operations</p>	<p>Complete</p>	<p>25-014I</p>	<p>11/15/24</p>		
<p>Face to Face Report: An employee contacted Internal Audit to report theft of time by a co-worker. Results: The complaint was referred to the Provost Office, who met with the employee and Team Lead to correct the issue. Ongoing monitoring is taking place.</p>	<p>Operations</p>	<p>Complete</p>	<p>25-015I</p>	<p>11/5/24</p>		
<p>Internal Hotline Report: Received an allegation that the Advocacy Resource Center is no longer providing snacks. Results: Referred the matter to management due to the complaint being trivial. Determined that some continuing education students were abusing the food pantry. The intent of the pantry is to provide meals to students in need, not to provide snacks.</p>	<p>Advocacy Resource Center</p>	<p>Complete</p>	<p>25-018I</p>	<p>11/4/24</p>		

Description	Division/Campus	Status	Project No.	Report Date	Last Audit Date	Audit Reason
Internal Hotline Report: Allegation that a supervisor was under the influence at work. Results: The matter was referred to HR and the accused person's supervisor. Their review did not find the allegation to have merit.	Enrollment Services	Complete	25-019I	11/18/24		
Internal Hotline Reports: Received an allegation of a manager harassing and bullying subordinates, with protection being provided by her supervisor. Results: Complaints were referred to HR for review and action.		In Progress	25-017I & 25-020I			
Internal Hotline Report: Received an allegation of student financial assistance being abused by a student. Results: We are currently investigating.		In Progress	25-023I			
Internal Hotline Report: Received an allegation that a manager received kickback from a vendor. Results: We are currently investigating.		In Progress	25-024I			

Glossary
HR
IA
OIT
SAO
TEC
TAC
THECB
Human Resources
Internal Audit
Office of Information Technology
State Auditor's Office
Texas Education Code
Texas Administrative Code
Texas Higher Education Coordinating Board



**Construction Audits  
Status Report  
December 31, 2024**

**In Progress**

TSTC - Project Name	Contractor	Estimated Substantial Completion	GMP	Agreed to Audit Issues	Audit Cost	Status from R. L. Townsend Construction Audit Services	
JBC Remodel	Imperial	02/28/2024	\$ 13,020,898	\$ 62,833	\$ 16,500	Audit Entrance Meeting 4/26/2023 Substantial Completion was extended to 9/15/2024; 12/31/2024 Draft Report pending final project insurance credit Cost Avoidance to date \$9,688	
Marshall CCAP	Bartlett Cocke	11/01/2024	\$ 9,163,093	\$ 19,058	\$ 16,500	Audit Entrance Meeting 2/14/2024 GC Labor burden agreed to at 30% Cost Avoidance for GC Labor Burden tbd Closeout documents requested Additional change orders are in process	
Waco Annex	Mazanec	12/05/2024	\$ 12,000,000	TBD	\$ 16,500	Audit Entrance Meeting 8/17/2023 Final Audit Reconciliation pending Nothing significant identified to date	
Harlingen CCAP	JT Vaughn	04/22/2025	\$ 46,526,257	TBD	\$ 52,000	Audit Entrance Meeting 5/23/24 An agreed upon evolving process has been developed for GC labor reviews.	
EEC & TSC Reno (CSP)	Imperial	04/29/2025	\$ 9,300,000	TBD	\$ 8,500	Audit Status meeting scheduled for 1/15/2025 Audit Entrance Meeting 4/17/2024 12/10/2024 - AQ Log issued to Imperial	
Abilene CCAP	Imperial	06/16/2025	\$ 20,000,000	\$ 12,725	\$ 22,000	Audit Entrance Meeting 11/5/2023 AQ Log Issued thru October 2024 GC Labor Rates reviewed and agreed to	
Fort Bend CCAP	JT Vaughn	08/01/2025	\$ 42,000,000	TBD	\$ 48,000	Audit Entrance Meeting 2/22/2024 An agreed upon evolving process has been developed for GC labor reviews.	
Waco CCAP	Rogers O'Brien	09/02/2025	\$ 59,600,000	TBD	\$ 65,000	AQ Log to be issued based on updated document request Audit Entrance Meeting 11/17/2023 Engaged with construction team on various change order reviews Audit is in early stages; updated documents requested	
<b>Total</b>					<b>\$ 94,616</b>	<b>\$ 245,000</b>	

**Complete**

TSTC - Project Name	Contractor	Substantial Completion	Final Contract Value	Audit Recovery	Audit Cost	Status from R. L. Townsend Construction Audit Services	
Griffith Hall	Lee Lewis	completed	\$ 21,212,688	\$ 278,281	\$ 15,000	Final Report Issued 7/20/2022	
FTB Welding	Bartlett Cocke	completed	\$ 8,089,004	\$ 55,977	\$ 11,000	Final Report Issued 8/24/2023	
<b>Total</b>					<b>\$ 334,258</b>	<b>\$ 26,000</b>	
<b>Grand Total</b>					<b>\$ 428,874</b>	<b>\$ 271,000</b>	



**Texas State Technical College  
Internal Audit  
Summary of Audit Reports**

Report Name & No.	Audit Finding	Summary of Finding Support	Management's CAP(s)	Resp. Sr Mgr	Expect. Complete Date
<b>Internal Network Penetration Test - Fort Bend (25-013A)</b>	1. There are isolated opportunities to improve physical security in some areas, and to restrict the internal network. We also identified 2 employees who needed to complete training.	<ol style="list-style-type: none"> <li>1. Computers in student labs need to be restricted to prevent administrator accounts from being set up.</li> <li>2. 10 open ports on the internal network.</li> <li>3. 2 devices using default passwords.</li> <li>4. 2 employees had not completed cybersecurity training.</li> <li>5. 1 mechanical room was unlocked and accessible.</li> </ol>	1.1 Employees and supervisors were notified to complete training. Campus leadership and Whitehawk Security will ensure all mechanical and storage rooms are locked, and routine inspections will be completed. IT related observations were corrected before the audits completion.	Bowling	1/1/25
<b>Internal Network Penetration Test - North Texas (25-011A0)</b>	1. There are isolated opportunities to improve physical and IT security controls on campus.	<ol style="list-style-type: none"> <li>1. 1 network printer was accessible through the guest wireless network.</li> <li>2. A office and filing cabinet with sensitive information were unlocked after business hours.</li> </ol>	1.1 Verbal and written reminders will be issued to all campus employees. Campus security and leadership will routinely check for compliance. Printer issue was immediately corrected.	Balch	11/22/24
<b>Internal Network Penetration Test - New Braunfels (25-012A)</b>	1. There were isolated opportunities to improve physical security in some areas, and to restrict the internal network. We also identified 2 employees who needed to complete training.	<ol style="list-style-type: none"> <li>1. An office, server room, and side door to the building were left unlocked after business hours.</li> <li>2. Guest wireless network was not properly segregated from the internal network.</li> <li>3. 2 employees had not taken cybersecurity training.</li> </ol>	1.1 Employees were verbally reminded to lock all spaces . Employees were reminded to complete training . Wireless guest access was immediately remedied by OIT.	Anderson	11/19/24

<b>Compliance Audit of Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act (25-003A0)</b>	<p>1. Some administrative requirements were not fully met when the 2024 Annual Security Report and Annual Fire Safety Report were first issued on October 1.</p>	<p>1. Notice of the report availability did not originally include students, prospective students, and prospective employees.  2. The Annual Security Report was missing some required language related to certain policies.  3. Request to external law enforcement agencies for some areas adjacent to the Waco and Harlingen campuses were unintentionally omitted.</p>	<p>1.1 Report notification was sent to all current and prospective employees and students when the error was identified. Notification procedures will be updated to include all required recipients.</p>	<p>Kubitza</p>	<p>1/1/25</p>
			<p>1.2 Develop a comprehensive checklist based on regulatory requirements. Checklist will serve as a verification tool.</p>	<p>Kubitza</p>	<p>3/1/25</p>
			<p>1.3 Create enhanced procedure to identify all geographical properties to ensure request to external law enforcement agencies cover all relevant public property.</p>	<p>Kubitza</p>	<p>3/1/25</p>
<b>Travel Expense Audit (25-010A)</b>	<p>1. Controls for ensuring travel cards are canceled timely for terminated employees should be strengthened.</p>	<p>Found 55 cards held by terminated employees that were not canceled at the time of their separation. Identified 2 cards that had not yet been canceled, and 3 instances of card records not being updated in Workday.</p>	<p>1.1 Develop a written procedure regarding the cancellation of credit cards within 5 business days of termination, Integrating notifications in Workday to provide immediate alerts upon termination, and establish a monthly audit process to ensure cards are terminated timely.</p>	<p>Chavira</p>	<p>3/1/25</p>

<p><b>TAC 202 Compliance – Quarterly Update (25-007A)</b></p>	<p>1. 0 controls were implemented. There are 31 controls still outstanding from audits performed within the last year.</p>
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<p><b>A Statewide Desk Audit - Controls Over Expenditures Processing by Texas Comptroller of Public Accounts</b></p>	<p>1. Control weaknesses over expenditure processing with employees having multiple security capabilities and conflicting functions.</p>	<p>1. 3 employees with conflicting functions.  2. 1 employee with enter/edit payment voucher in USAS and create/edit vendors in TINS.  3. 1 employee with enter/edit payment voucher in USAS and edit/update vendor direct deposit in TINS.  4. 2 employees on the agency's signature card and on the agency's authorization for warrant pickup list.  5. 1 employee with enter/edit payment voucher in USAS and change the warrant hold status of a vendor in TINS.  6. 1 employee with edit direct deposit information in TINS and process/edit payroll in USAS.</p>			
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<p><b>Summary Report on Full-time Equivalent State Employees for Fiscal Year 2024 by State Auditors Office</b></p>	<p>1. No findings noted.</p>
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**Texas State Technical College  
Internal Audit  
Follow Up Schedule & Status**

Completion Summary			
	9/30/24	12/31/24	Audits cleared from (Added to) Schedule
<b>Audits from FY 2023</b>	4	3	1
<b>Audits from FY 2024</b>	7	5	2
<b>Audits from FY 2025</b>	1	5	(4)
<b>Net Total</b>	12	13	(1)

**Highlights:**

Personal Property Audit (23-003A): All corrective action was completed. A random verification of frid tagged asset was successful.
Payroll and Benefits Proportionality Audit (23-019A): One of th corrective actions was complete.
Public Funds Investment Act Audit (24-005A): All corrective action was completed.
Internal Network Penetration Test - West Texas (24-029A): All corrective action was completed.
Texas Workforce Commission Contract (25-002A): All corrective action was completed.
Internal Network Penetration Test - Fort Bend (25-013A): All corrective action was completed.
Internal Network Penetration Test -North Texas (25-011A): All corrective action was completed.
Internal Network Penetration Test - New Braunfels (25-012A): All corrective action was completed.

Report Name & No., Resp. Sr Mgr	Internal Audit Finding	Management's CAP(s)	Internal Audit Comments on Status	Management Comments on Status	Expect. Complete Date
<p><b>T Drive Audit (23-012A), McKee</b></p>	<p>1. We identified 4 of 41 required TAC 202 controls that still need to be implemented. These controls relate to audit logs and periodic testing of the back-up files. The control related to testing back-ups was implemented during our audit, but we would like more history of operation before concluding it is fully implemented.</p>	<p>1.2 OIT will have a written plan to periodically test system backup and recovery that will include the creation of an OIT ticket to track the testing of the T:Drive. This plan will include a spreadsheet where the tickets will be tracked for the annual backup and recovery testing of the T:Drive.</p>	<p><b>Substantially Complete:</b> Progress is being made, but not yet completed. 9/27/24 - This will clear once a table top exercise is performed. On 12/11/24, we verified the current expected completion date.</p>	<p>This testing will be moved into our Disaster Recovery plan and Testing, which is under the IT General controls section of this document.</p>	<p>8/31/25</p>
<p><b>Audit of IT General Controls (23-018A), McKee</b></p>	<p>1. We identified 6 of 34 required TAC 202 controls that still need to be implemented. These controls relate to testing of the contingency and disaster recovery plans, physical and environmental access controls to the data centers, and the need to consider enhancements to controls related to mobile devices.</p>	<p>1.1 Implement a solution to assist in the authorizing, monitoring, and control of mobile devices accessing TSTC information pending available funding to implement the solution. This solution will allow TSTC to be able to monitor mobile devices that are enrolled in a Bring Your Own Device (BYOD) plan.</p> <p>1.2 Update and test the disaster recovery plan by performing a tabletop exercise which will serve as training for those involved in the Disaster Recovery Plan. This plan will be updated and tested on an annual basis going forward.</p>	<p><b>Ongoing:</b> Budgeting still needs to be looked at and software for mobile device management still needs to be researched. On 12/11/24, we verified the current expected completion date.</p> <p><b>Ongoing:</b> Progress is being made, but not yet completed. 9/27/24 - This will clear once a table top exercise is performed. On 12/11/24, we verified the current expected completion date.</p>	<p>Currently reviewing DR Plan and Recovery Procedures. The testing dates could change depending on how long it take to update the documentation.</p>	<p>12/1/26</p> <p>8/31/25</p>

Report Name & No., Resp. Sr Mgr	Internal Audit Finding	Management's CAP(s)	Internal Audit Comments on Status	Management Comments on Status	Expect. Complete Date
<b>Payroll and Benefits Proportionality Audit (23-019A), Sill, Motwani</b>	2. Workday is including non-benefits eligible pay items in the proportionality calculation.	2.1 The Accounting Office will work with Workday consultants to find the best solution for this. In the meantime, the Accounting Office will continue to review and spot check the proportionality in the monthly payroll review.	<b>Ongoing:</b> On 12/10/24 we verified a solution in Workday was still pending. Accounting will prioritize finding a solution for this in 2025.		<del>12/31/2024</del> 3/31/2025
<b>Payment Card Industry (PCI) Audit (24-002A), McKee, Franke</b>	1. Twenty four of the 103 applicable controls we tested require attention. Primarily, those controls required better documentation. But, we did identify opportunities to improve anti-virus software implementation, multi-factor authentication, and the incident response plan.	1.1 Documentation and processes will be created to address the findings.	<b>Ongoing:</b> Verified on 12/11/24 that the revised completion date is 12/31/2025.		<del>12/31/2024</del> 12/31/2025
<b>Safety &amp; Security Audit (24-007A), Various Managers</b>	1. There are safety processes and issues throughout the College that need to be improved.	1.1 All corrective actions will be implemented no later than August 31, 2024. Those will include improvements in monitoring of various processes, improved documentation and frequency of self-inspections, updated evacuation routes, more frequent performance of fire drills, and other necessary improvements to address the specific observations listed above.	<b>Pending Verification:</b> Improvements have been made to clear issues identified by external inspection, enhance accident reporting, and test elevator call boxes. Still need to work on updating evacuation routes, improving inspection frequency at some campuses, fire drills. More testing of other issues will occur over the next 6 months.		8/31/24

Report Name & No., Resp. Sr Mgr	Internal Audit Finding	Management's CAP(s)	Internal Audit Comments on Status	Management Comments on Status	Expect. Complete Date
<p><b>Procurement Card Program Audit (24-018A), Chavira</b></p>	<p>1. While internal controls are well designed, some are not being consistently applied.</p>	<p><b>Management's CAP(s)</b>  1.1 Enhance financial controls by implementing monthly reconciliation of procurement cards, improving cardholder training, establishing a timely card cancellation process, and monitoring spending patterns. Additionally, Procurement Services is developing a policy related to business meals, official functions and entertainment-like expenditures directly related to or associated with the active conduct of official TSTC business. Procurement card guidelines have already been updated and communicated to current cardholders.</p>	<p><b>Substantially Complete:</b> At 12/13/2024, verified various enhancements were made. Still need to improve vendor holds, and progress with automating card limits (there is a project outstanding with OIT).</p>		<p><del>10/31/2024</del> 02/28/2025</p>
<p><b>CRIMES Software Audit (24-019A), Becerra</b></p>	<p>1. We identified 13 of the 48 required TAC 202 controls managed by College personnel that either need to be implemented, or enhanced. Additionally, we were unable to test 15 of the 48 controls because the vendor failed to provide necessary information.</p>	<p>1.1 We will facilitate a meeting between the vendor and OIT personnel to help get a full understanding of those TAC 202 controls that could not be tested during the audit. If the answers are unsatisfactory, we will pursue another solution in which security can be fully verified. We will also request OIT take over the administration of the software, comparable to other software utilized by the college.</p>	<p><b>Ongoing:</b> Verified on 12/11/2024 progress is being made, but work is not yet complete.</p>		<p><del>12/1/2024</del> 1/30/2025</p>



Report Name & No., Resp. Sr Mgr	Internal Audit Finding	Management's CAP(s)	Internal Audit Comments on Status	Management Comments on Status	Expect. Complete Date
Fleet Management Audit (24-025A), Sondermann	1. Some controls used to effectively manage the fleet are not operating. 2. Vehicles labeled as educational are generally not subject to the same controls applied to fleet vehicles, even though some are being used like fleet vehicles.	1.1 Driver eligibility, accident process, GPS Tracking, and fuel monitoring will be enhanced. 2.1 Will partner with Property Management to identify the use of current educational vehicles, and explore ways to manage them.	<b>Ongoing</b>		1/31/25  11/1/24
		2.2 Work with Procurement to streamline a workflow for new vehicles.	<b>Ongoing</b>		1/31/25
Internal Network Penetration Test - Fort Bend (25-013A), Bowles, McKee	1. There are isolated opportunities to improve physical security in some areas, and to restrict the internal network. We also identified 2 employees who needed to complete training.	1.1 Training will be conducted by the start of the Spring 2025 semester. 1.2 All physical and IT issues were addressed immediately corrected.	<b>Ongoing</b>  <b>Complete</b>		1/31/25  Immediately
Internal Network Penetration Test - North Texas (25-011A), Balch, McKee	1. There are isolated opportunities to improve physical and IT security controls on campus.	1.1 All physical and IT issues were addressed immediately corrected.	<b>Complete</b>		Immediately

Report Name & No., Resp. Sr Mgr	Internal Audit Finding	Management's CAP(s)	Internal Audit Comments on Status	Management Comments on Status	Expect. Complete Date
Internal Network New Braunfels (25-012A), Anderson, McKee	1. There are isolated opportunities to improve physical and IT security controls on campus.	1.1 All physical and IT issues were addressed immediately corrected.	<b>Complete</b>		Immediately
Compliance Audit of Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act (25-003A), Kubitza	1. Some administrative requirements were not fully met when the 2024 Annual Security Report and Annual Fire Safety Report were first issued on October 1.	1.1 The requirements are now well-defined, and future notifications will be sent to all required recipients with language aligned to regulatory standards. All updated procedures will be implemented by January 1, 2025, ensuring readiness well before the next reporting deadline of October 1, 2025.	<b>Ongoing</b>		1/1/25
		1.2 We are developing a comprehensive checklist based on regulatory requirements. This checklist will serve as a verification tool to ensure all required language elements are included and clearly stated. The checklist will be completed by March 1, 2025.	<b>Ongoing</b>		3/1/25

Report Name & No., Resp. Sr Mgr	Internal Audit Finding	Management's CAP(s)	Internal Audit Comments on Status	Management Comments on Status	Expect. Complete Date
		<p>1.3 Our process will include regular consultations with Campus Management, Facilities personnel, and Legal Counsel to account for newly acquired properties and jurisdictional changes as the College continues to grow. All properties will be thoroughly reviewed during report preparation to ensure requests to external law enforcement agencies cover all relevant public property. We anticipate full implementation of this procedure by March 1, 2025.</p>	Ongoing		3/1/25

<p><b>Travel Expense Audit (25-010A),</b> <b>Chavira</b></p>	<p>1. Controls for ensuring travel cards are canceled timely for terminated employees should be strengthened.</p>	<p>1.1 The following corrective actions will be implemented:</p> <ul style="list-style-type: none"> <li>Develop a written procedure regarding the cancellation of credit cards within five business days of an employee's termination date.</li> <li>Integrating notifications in Workday to provide immediate alerts upon termination.</li> <li>Establish a monthly audit process to verify that all terminated employee's travel cards are canceled within the required timeframe.</li> </ul>	Ongoing		3/1/25
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**Internal Audit Department**

**Audit Report**

**Internal Network Penetration Test (25-013A)  
Fort Bend Campus**

**November 21, 2024**

**This audit was conducted in accordance with the  
*International Standards for the Professional Practice of Internal Auditing*  
Of the Institute of Internal Auditors.**

## **Executive Summary**

Between October 1, 2024 and November 1, 2024, Internal Audit performed an internal network penetration test on the Fort Bend Campus. This test was primarily focused on identifying internal network vulnerabilities and the security of physical spaces.

The primary objective of this project was to ensure the physical and logical security of information technology assets directly supporting the confidentiality, integrity, and accessibility of College information. This test attempted to detect vulnerabilities to help prevent attacks from unauthorized or inappropriate activity on the campus. We tested various security controls and procedures, to include the segregation of the Colleges internal and guest wireless networks. We scanned networks to identify open ports that should be restricted, searched for default user credentials being used on network devices, attempted to social engineer a sample of employees to validate their cybersecurity awareness, and attempted to gain unauthorized access to buildings and rooms where sensitive information was stored. We also attempted to access computers when employees were not present, and pulled on doors after business hours. We conducted similar tests on this campus in fiscal year 2022.

We determined that the majority of employees generally secured access to sensitive information by locking their offices and/or computers when not in use, and did not dispose of sensitive documents in publicly accessible trash cans. Employee and guest wireless networks were segregated, and also were protected by secure logon protocols and encryption. Access to wireless networks was limited to the College's boundaries. IT-related closets and rooms were locked. Employees completed cybersecurity training. And finally, the majority of offices were locked after business hours and when evening classes were being held. Unlike our previous test in fiscal year 2022, we were unable to social engineer any employee through phishing emails. This highlights the effectiveness of the enhanced awareness training and testing.

We did find isolated opportunities to better physically secure some areas and restrict the internal network, and a need for 2 employees to complete training. All observations were corrected.

## **Introduction**

The Office of Information Technology (OIT) Division assists the campus with its IT needs by securing IT networks, providing end-user support and training, assisting with IT purchases, maintaining critical databases, and offering application support. There is a dedicated field support technician dedicated to the campus to support their IT needs.

The campus is overseen by a Provost. There are security guards on campus during and after business hours. Every employee plays a role in ensuring assets and data are protected by locking doors and computers when not in use, remaining aware of cybersecurity risks through periodic training, and maintaining a general awareness of suspicious activity and risks.

## **Objectives**

The objectives of the internal network penetration test were to:

- ensure primary systems, and systems directly supporting the confidentiality, integrity, and accessibility of primary systems have the appropriate security controls in place to detect and prevent attacks.
- ensure unauthorized individuals on the campuses are reasonably prevented from accessing privileged systems or sensitive data.
- verify the separation of employee and guest networks.
- identify logon credentials on network devices
- verify the completion rate of cybersecurity training.
- attempt to identify other real-world attack vectors.

This test was not intended to verify all risks the campuses and IT may face during an attack.

## **Scope & Methodology**

The scope of the penetration test included the physical and logical securities of core network equipment, and networking closets, and other areas on campus where sensitive information may be located. It also included employee behavior, especially their awareness of, and vigilance against, potential attacks that compromise IT systems and other sensitive data. The following industry standards served as our methodology:

- IS Benchmarks - Baseline Configurations for Secure Operating System and Application Deployment.
- NIST 800-128 – Guide for Security Focused Configuration Management of Information Systems.
- NIST 800-53r5 - Security and Privacy Controls for Federal Information Systems and Organizations.
- NIST 800-115 - Technical Guide to Information Security Testing and Assessment.

To accomplish our objectives, we sent phishing emails requesting Workday login credentials to 63 employees who have access to sensitive information. We scanned network services, attempted to access areas that should be restricted, tested open ports and reviewed available training documentation.

## **General Observations**

Security and employees during and after business hours were aware of our presence. All buildings were locked after hours. The majority of offices, print rooms, and staff lounge areas were locked when not occupied. All of our phishing attempts failed, and several people reported our emails to OIT as suspicious. Computers were locked when not in use. Wireless networks are segregated, and their usable ranges are only within the Colleges controlled boundaries. Network equipment is accessible to only authorized personnel.

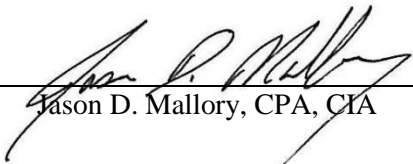
### **Summary of Finding**

There are isolated opportunities to improve physical security in some areas, and to restrict the internal network. We also identified 2 employees who needed to complete training.

### **Opinion**

Based on the audit work performed, IT assets and information are well protected on the Fort Bend Campus. The observations noted in Finding #1 represented isolated instances that were quickly resolved. We would like to extend our appreciation for the time and assistance given by management and employees during this audit.

Submitted by:

  
\_\_\_\_\_  
Jason D. Mallory, CPA, CIA

November 21, 2024  
\_\_\_\_\_  
Date

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## *AUDIT FINDING DETAIL*

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Finding #1: There are isolated opportunities to improve physical security in some areas, and to restrict the internal network. We also identified 2 employees who needed to complete training.

**Criterion:** We scanned the networks to identify potential attack vectors bad actors could exploit. We attempted to access rooms, filing cabinets, and buildings that should be restricted. We tested open network ports, and reviewed employee training. We found the following areas that needed improvement:

- Computers in student labs: they need to be restricted to prevent administrator accounts from being set up.
- Open ports: we found 10 open ports with access to the internal network that needed to be shut off.
- We found 2 network devices using default passwords.
- Two employees had not completed their cybersecurity training.
- One mechanical room was unlocked and accessible.

**Consequences:** Increased risk of inappropriate access to restricted areas, sensitive data, or assets.

**Possible Solutions:** OIT immediately corrected the lab, port, and password issues. For the others, we recommend all rooms be locked, and training completed.

### **Management Response**

The Provost Office agrees with the observations and recommendations made in the audit. Regarding the training, both employees and their supervisors were notified. Training will be completed prior to the start of the 2025 Spring semester. Regarding the unlocked room, campus leadership and Whitehawk Security will ensure that all mechanical and storage rooms remain locked during and after business hours. These areas will be added to the routine inspections. Bryan Bowling, Provost, will be responsible for ensuring these actions are taken.

[Note: All IT related observations were corrected before the audit was completed. A formal response was not requested for those matters.]





**Internal Audit Department**

**Audit Report**

**Internal Network Penetration Test (25-011A)  
North Texas Campus**

**November 19, 2024**

**This audit was conducted in accordance with the  
*International Standards for the Professional Practice of Internal Auditing*  
Of the Institute of Internal Auditors.**

## **Executive Summary**

Between October 1, 2024 and November 1, 2024, Internal Audit performed an internal network penetration test on the North Texas Campus. This test was primarily focused on identifying internal network vulnerabilities and the security of physical spaces.

The primary objective of this project was to ensure the physical and logical security of information technology assets directly supporting the confidentiality, integrity, and accessibility of College information. This test attempted to detect vulnerabilities to help prevent attacks from unauthorized or inappropriate activity on the campus. We tested various security controls and procedures, to include the segregation of the Colleges internal and guest wireless networks. We scanned networks to identify open ports that should be restricted, searched for default user credentials being used on network devices, attempted to social engineer a sample of employees to validate their cybersecurity awareness, and attempted to gain unauthorized access to buildings and rooms where sensitive information was stored. We also attempted to access computers when employees were not present, and pulled on doors after business hours. We conducted similar tests on this campus in fiscal year 2022.

We determined that the majority of employees generally secured access to sensitive information by locking their offices and/or computers when not in use, and did not dispose of sensitive documents in publicly accessible trash cans. Employee and guest wireless networks were segregated, and also were protected by secure logon protocols and encryption. Access to wireless networks was limited to the College's boundaries. IT-related closets and rooms were locked. Employees completed cybersecurity training. And finally, the majority of offices were locked after business hours and when evening classes were being held. Unlike our previous test in fiscal year 2022, we were unable to social engineer any employee through phishing emails. This is the first test we conducted in which no employee responded to our attempts, highlighting the effectiveness of the enhanced awareness training and testing.

There were only 2 observations that required attention. We found instances where physical security could be improved, and we identified an internal network printer connected to a publicly accessible wireless network. The latter was immediately corrected by the Office of Information Technology.

## **Introduction**

The Office of Information Technology (OIT) Division assists the campus with its IT needs by securing IT networks, providing end-user support and training, assisting with IT purchases, maintaining critical databases, and offering application support. Currently, there is not a field support technician on the North Texas Campus, but technicians in Waco support this campus' IT needs.

The Campus is overseen by a Provost. There is a security guard on campus during regular business hours. Every employee plays a role in ensuring assets and data are protected by locking doors and

computers when not in use, remaining aware of cybersecurity risks through periodic training, and maintaining a general awareness of suspicious activity and risks.

## **Objectives**

The objectives of the internal network penetration test were to:

- ensure primary systems, and systems directly supporting the confidentiality, integrity, and accessibility of primary systems have the appropriate security controls in place to detect and prevent attacks.
- ensure unauthorized individuals on the campuses are reasonably prevented from accessing privileged systems or sensitive data.
- verify the separation of employee and guest networks.
- identify logon credentials on network devices
- verify the completion rate of cybersecurity training.
- attempt to identify other real-world attack vectors.

This test was not intended to verify all risks the campuses and IT may face during an attack.

## **Scope & Methodology**

The scope of the penetration test included the physical and logical securities of core network equipment, and networking closets, and other areas on campus where sensitive information may be located. It also included employee behavior, especially their awareness of, and vigilance against, potential attacks that compromise IT systems and other sensitive data. The following industry standards served as our methodology:

- IS Benchmarks - Baseline Configurations for Secure Operating System and Application Deployment.
- NIST 800-128 – Guide for Security Focused Configuration Management of Information Systems.
- NIST 800-53r5 - Security and Privacy Controls for Federal Information Systems and Organizations.
- NIST 800-115 - Technical Guide to Information Security Testing and Assessment.

To accomplish our objectives, we sent phishing emails requesting Workday login credentials to 45 employees who have access to sensitive information. We scanned network services, attempted to access areas that should be restricted, tested open ports and reviewed available training documentation.

## **General Observations**

Physical security and security awareness improved since our previous test in fiscal year 2022. The majority of employees secured their computers and offices when they were away from them. All of our phishing attempts failed, and several people reported our emails to OIT as suspicious. There were no repeat “offenders” from 2022 to our social engineering tests, indicating training and awareness have improved. Restricted areas on the outside of the main ITC building are locked.

Wireless networks are segregated, and their usable ranges are only within the Colleges controlled boundaries. Network equipment is accessible to authorized personnel. Finally, we recognized an increased number of personnel who have attended the additional *Cybersecurity and You* training offered by the OIT.

OIT immediately corrected the one IT-related observation we brought forward.

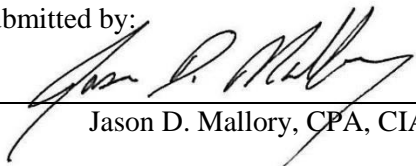
### **Summary of Finding**

There are isolated opportunities to improve physical and IT security controls on campus.

### **Opinion**

Based on the audit work performed, IT assets and information are well protected on the North Texas Campus. The observations noted in Finding #1 represented isolated instances that were quickly resolved. We would like to extend our appreciation for the time and assistance given by management and employees during this audit.

Submitted by:



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Jason D. Mallory, CPA, CIA

November 19, 2024

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Date

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## *AUDIT FINDING DETAIL*

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Finding #1: There are isolated opportunities to improve physical and IT security controls on campus.

**Criterion:** We scanned the networks to identify potential attack vectors bad actors could exploit. Similarly, we attempted to access rooms, filing cabinets, and buildings that should be restricted. We found the following areas that needed improvement:

- One network printer was accessible through the guest wireless network.
- An office and a filing cabinet housing sensitive information and keys to other areas were unlocked after business hours.

**Consequences:** Increased risk of inappropriate access to sensitive data or assets.

**Possible Solutions:** OIT immediately corrected the printer issue. For the other observations, we recommend those areas be locked when someone is not present. With evening classes being so prevalent on this campus, we also recommend consideration be given to having a security presence in the evening.

### **Management Response**

The Provost Office agrees with the observations and recommendations made in the audit. By November 22, 2024, verbal and written reminders will be issued to all campus employees about properly securing offices and workspaces after normal business hours. In addition, campus security and leadership will continue to routinely check offices for compliance. In addition, leadership will consider additional security coverage for evening hours to better secure the campus. About a third of the enrollment at this campus is in the evening. Marcus Balch, Provost, will be responsible for ensuring completion of this corrective action plan.

[Note: Because OIT immediately corrected the printer issue, a formal response was not requested.]



**Internal Audit Department**

**Audit Report**

**Internal Network Penetration Test (25-012A)  
New Braunfels Campus**

**November 25, 2024**

**This audit was conducted in accordance with the  
*International Standards for the Professional Practice of Internal Auditing*  
Of the Institute of Internal Auditors.**

## **Executive Summary**

Between October 1, 2024 and November 1, 2024, Internal Audit performed an internal network penetration test on the New Braunfels Campus. This test was primarily focused on identifying internal network vulnerabilities and the security of physical spaces.

The primary objective of this project was to ensure the physical and logical security of information technology assets directly supporting the confidentiality, integrity, and accessibility of College information. This test attempted to detect vulnerabilities to help prevent attacks from unauthorized or inappropriate activity on the campus. We tested various security controls and procedures, to include the segregation of the internal and guest wireless networks. We scanned networks to identify open ports that should be restricted, searched for default user credentials being used on network devices, attempted to social engineer a sample of employees to validate their cybersecurity awareness, and attempted to gain unauthorized access to buildings and rooms where sensitive information was stored. We also attempted to access computers when employees were not present, and pulled on doors after business hours. This was the first time we conducted this test at this location.

We determined that the majority of employees generally secured access to sensitive information by locking their offices and/or computers when not in use, and did not dispose of sensitive documents in publicly accessible trash cans. Employee and guest wireless networks were protected by secure logon protocols and encryption. Access to wireless networks was limited to the campus' boundaries. IT-related closets and rooms were locked. Employees completed cybersecurity training. We were unable to social engineer any employee through our phishing emails. This highlights the effectiveness of the enhanced awareness training and testing.

We did find isolated opportunities to better physically secure some areas, to restrict the internal network, and a need for 2 employees to complete training. All observations were corrected.

## **Introduction**

The Office of Information Technology (OIT) Division assists the campus with its IT needs by securing IT networks, providing end-user support and training, assisting with IT purchases, maintaining critical databases, and offering application support. There is not a field support technician located on this campus, but a technician in Waco supports their needs.

The campus is overseen by a Provost. Every employee plays a role in ensuring assets and data are protected by locking doors and computers when not in use, remaining aware of cybersecurity risks through periodic training, and maintaining a general awareness of suspicious activity and risks.

## **Objectives**

The objectives of the internal network penetration test were to:

- ensure primary systems, and systems directly supporting the confidentiality, integrity, and accessibility of primary systems have the appropriate security controls in place to detect and prevent attacks.
- ensure unauthorized individuals on the campuses are reasonably prevented from accessing privileged systems or sensitive data.
- verify the separation of employee and guest networks.
- identify logon credentials on network devices.
- verify the completion rate of cybersecurity training.
- attempt to identify other real-world attack vectors.

This test was not intended to verify all risks the campus and IT may face during an attack.

### **Scope & Methodology**

The scope of the penetration test included the physical and logical securities of core network equipment, and networking closets, and other areas on campus where sensitive information may be located. It also included employee behavior, especially their awareness of, and vigilance against, potential attacks that compromise IT systems and other sensitive data. The following industry standards served as our methodology:

- IS Benchmarks - Baseline Configurations for Secure Operating System and Application Deployment.
- NIST 800-128 – Guide for Security Focused Configuration Management of Information Systems.
- NIST 800-53r5 - Security and Privacy Controls for Federal Information Systems and Organizations.
- NIST 800-115 - Technical Guide to Information Security Testing and Assessment.

To accomplish our objectives, we sent phishing emails requesting Workday login credentials to 10 employees who have access to sensitive information. We scanned network services, attempted to access areas that should be restricted, tested open ports and reviewed available training documentation.

### **General Observations**

Employees prevented us from freely entering restricted areas. Employees who were away from their offices secured their computers by locking or shutting them down. All of our phishing attempts failed, and several people reported our emails to OIT. Wireless networks are usable only within the campus boundaries. Open ports in public open areas were deactivated.

### **Summary of Finding**

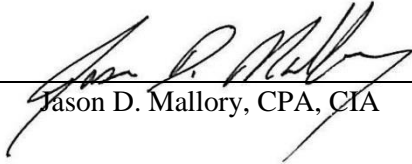
There are isolated opportunities to improve physical security in some areas, and to restrict the internal network. We also identified 2 employees who needed to complete training.



## Opinion

Based on the audit work performed, IT assets and information are well protected on the New Braunfels Campus. The observations noted in Finding #1 represented isolated instances that were quickly resolved. We would like to extend our appreciation for the time and assistance given by management and employees during this audit.

Submitted by:



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Jason D. Mallory, CPA, CIA

November 25, 2024

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Date

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## *AUDIT FINDING DETAIL*

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Finding #1: There are isolated opportunities to improve physical security in some areas, and to restrict the internal network. We also identified 2 employees who needed to complete training.

**Criterion:** We scanned the networks to identify potential attack vectors bad actors could exploit. We attempted to access rooms, filing cabinets, and buildings that should be restricted. We tested open network ports and devices connected to the network, and reviewed employee training. We found the following areas that needed improvement:

- An unoccupied office and server room were unintentionally left unlocked, as was a side door to the building after business hours
- The guest wireless network was not properly segregated from the internal network.
- Two recently hired employees had not yet taken cybersecurity training.

**Consequences:** Increased risk of inappropriate access to restricted areas, sensitive data, or assets.

**Possible Solutions:** OIT immediately corrected the network issue. For the others, we recommend all rooms be locked, and training completed.

### **Management Response**

The Office of the Provost agrees with the observations made in the audit regarding physical access, training, and segregating the guest wireless network.

The ability to access an unoccupied office, a server room, and the building after business hours through a side door were the result of employees and a visiting employee from OIT unintentionally leaving the doors unlocked. On November 19, 2024, the employees who were responsible for those areas were verbally reminded to lock all spaces in the building when exiting. The Program Team Lead will also issue reminders to ensure locks are checked.

Regarding the training, both employees were reminded on November 19, 2024, to complete the training before the Spring semester begins. Weekly check-ins with the employees will take place until training is complete.

And finally, the guest wireless network was immediately remedied by OIT. Going forward the Provost will meet with the OIT periodically to discuss IT security concerns.

The Provost will be responsible for implementation of these corrective actions.



**Internal Audit Department**

**Audit Report**

**Compliance Audit of Jeanne Clery Disclosure of  
Campus Security Policy and Campus Crime Statistics  
Act (25-003A)**

**December 12, 2024**

**This audit was conducted in accordance with the  
*International Standards for the Professional Practice of Internal Auditing*  
Of the Institute of Internal Auditors.**

## **Executive Summary**

Internal Audit audited the College's compliance to the Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act (the Clery Act, the Act) for calendar year 2023. This audit tested key provisions within the Act to ensure criminal and fire statistics are available to concerned people, and that procedures are in place to provide safe and secure campuses.

We determined that the College prepared an Annual Security Report and an Annual Fire Safety Report that it published on its website. The preparation of these reports followed a methodical process that required input from several personnel within the College. The reports were accurate, and were published by October 1 each year. There were also policy and procedure disclosures related to criminal incidents, crime/fire logs, notifications for emergencies, and steps involving reported missing students. Responsible personnel were identified and made aware of their responsibilities, and there were processes for contacting external law enforcement agencies for information and identifying covered geography. Our testing indicated the College materially complied with the Clery Act for calendar year 2023.

We did find some administrative type instances of non-compliance that should be improved, but these do not reflect on the safety and security of the campuses. Our observations are detailed in Finding #1. Management either corrected the issues as soon as we brought the matters to their attention, or have implemented procedures to correct them going forward.

## **Introduction**

In 1990, Congress passed the Crime Awareness and Campus Security Act (CACSA) amendments to the Higher Education Act of 1965 (HEA). Amendments to CACSA in 1998 renamed the law the Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act (the Clery Act) in memory of a student who was murdered in her dorm room. In 2013, Congress passed the Violence Against Women Reauthorization Act (VAWA), which included additional amendments to the Clery Act. The Clery Act requires that all postsecondary institutions participating in title IV student financial assistance programs disclose campus crime statistics and other security information to students and the public. The VAWA amendments added requirements that institutions disclose statistics, policies and programs related to dating violence, domestic violence, sexual assault, and stalking, among other changes. The Clery Act requires institutions to develop and implement specific campus safety and crime prevention policies and procedures.

The College's Police Department oversees the compliance, but several other offices and personnel play integral roles in those efforts. Employees in Human Resources, Housing, Enrollment, Instruction, Student Discipline, and others responsible for student and campus activities must report suspected crimes and assist the Police in complying with the various requirements.

The Compliance and Dispatch Manager within the Police Department is responsible for preparing the Annual Security Report, Annual Fire Safety Report, and overseeing all related activities. She is under the umbrella of the Vice Chancellor/Chief Campus Services Officer.

## **Objectives**

The objectives of this audit were to:

- ensure the 2024 Annual Security and Fire Safety Reports included all required information and policy statements, and were issued by the October 1 deadline.
- verify all required parties were notified of the reports' availabilities, that notification included all required language, and the reports are posted on the College's website.
- ensure all covered property was considered, with a reasonable, good-faith effort made to obtain statistics from outside law enforcement agencies.
- ensure campus security authorities were aware of their responsibilities, and fulfilled them.
- verify all crime and fire statistics were accurately and timely reported to the Department of Education.
- verify all crime and fire logs were up to date, and readily available upon request.

We relied upon the professional expertise of the Police to ensure the reported crimes were classified properly.

## **Scope & Methodology**

The scope of audit included all crimes and fires, and Clery related procedures that took place in calendar year 2023. The tests in this audit were based on the requirements and guidance provide in the following documents, statutes and regulations:

- Clery Act Appendix for FSA Handbook
- 20 U.S. Code § 1092 - Institutional and financial assistance information for students
- 34 CFR, Subtitle B, Chapter VI, Part 668, Subpart D, §668.46

To accomplish our objectives, we reviewed the Annual Security and Fire Safety Reports published on October 1, 2024. We reviewed requests to external law enforcement agencies, crime and fire logs, a list of designated responsible people, and training. We also reconciled statistics to source documentation, and identified covered geography by reviewing maps and other documentation. Finally, we reviewed all supporting processes and procedures relied upon to achieve compliance to ensure a system is in place for ongoing compliance.

## **General Observations**

The Compliance and Dispatch Manager took over the Clery responsibilities in fiscal year 2024. She has been proactive in understanding her responsibilities by attending training, and implementing a process in which the required annual reports are reviewed by an external expert for compliance. We commend her for her initiative. All documentation is readily available for audit and verification. Many of the processes we identified as needing improvement were already on her agenda before this audit.

### **Summary of Finding**

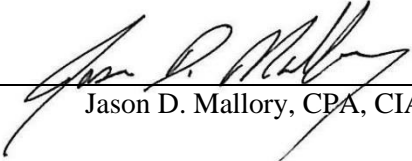
Some administrative requirements were not fully met when the 2024 Annual Security Report and Annual Fire Safety Report were first issued on October 1.

### **Opinion**

Based on the audit work performed, the College materially complied with the requirements of the Clery Act in calendar year 2023. There were some administrative requirements that were not fully met, but none of these affected maintaining safe and secure campuses.

We would like to extend our appreciation for the time and assistance given by management and employees during this audit.

Submitted by:

  
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Jason D. Mallory, CPA, CIA

December 12, 2024  
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Date

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**AUDIT FINDING DETAIL**

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Finding #1: Some administrative requirements were not fully met when the 2024 Annual Security Report and Annual Fire Safety Report were first issued on October 1.

**Criterion:** The publication and notice of availability for the Annual Security and Fire Safety Reports were tested to verify they were accurate, and contained all required language. We also tested communications sent to external law enforcement agencies requesting crimes that occurred on public property adjacent to the campuses. And finally, we reconciled all policy summaries in the reports to verify the required language and elements were present. We found the following areas that technically did not meet the requirements:

**Annual Notification of Report**

When notice of the availability for the Annual Security and Fire Safety Reports was made on October 1, students, and prospective students and prospective employees were unintentionally omitted from that notification. When we brought this error to management's attention, the notification was immediately sent to all current students by October 5. A disclosure was also added within the process for applying online for employment to notify prospective employees of the availability of the reports. And, before this audit concluded, a similar notice was put in place for people who apply to be students.

The notification discussed above also initially failed to state how and where to obtain paper copies of the reports, and did not include a description of the Annual Fire Safety Report.

**Required Policy Statements**

Some required language related to certain policies were not included in the Annual Security Report. Details of the missing language and related policies were provided to management to correct in future reports.

**Requests from External Law Enforcement Agencies**

While external law enforcement agencies were contacted, some public property adjacent to a few areas adjacent to the Waco & Harlingen campuses were unintentionally omitted from those communications. External law enforcement agencies historically have not responded to requests for information, but the College must demonstrate it made a reasonable, good faith effort to obtain the information. It should be noted that these exceptions are isolated. Multiple requests were sent inquiring about public property.

**Consequences:** While these exceptions are minor, technically the College could be subject to fines associated with non-compliance.

**Possible Solutions:** Update all language in the required notifications and policy statements; verify all required recipients receive notifications in the future; implement a process of verifying all

covered property annually by reviewing maps and speaking with Provosts and Legal Counsel about recent acquisitions; verify all covered property is included in the requests to external law enforcement agencies.

### **Management Response**

Campus Services Management agrees with the findings. While the audit affirmed our overall compliance with the Clery Act, it identified areas within our administrative processes that require improvement due to past oversights. Many of these opportunities were uncovered during this transitional year, and we are fully committed to enhancing these processes moving forward.

Regarding annual notification of the report, we promptly informed all current and prospective employees and students about the availability of the report after the errors were brought to our attention. The requirements are now well-defined, and future notifications will be sent to all required recipients with language aligned to regulatory standards. All updated procedures will be implemented by January 1, 2025, ensuring readiness well before the next reporting deadline of October 1, 2025.

Regarding the required policy statement, to address the missing policy description language, we are developing a comprehensive checklist based on regulatory requirements. This checklist will serve as a verification tool to ensure all required language elements are included and clearly stated. The checklist will be completed by March 1, 2025, and will be implemented in preparation for the reports due October 1, 2025.

Finally, regarding the external law enforcement requests, we are creating an enhanced procedure to identify all geographical properties. While campus maps will remain a key resource, our process will include regular consultations with Campus Management, Facilities personnel, and Legal Counsel to account for newly acquired properties and jurisdictional changes as the College continues to grow. All properties will be thoroughly reviewed during report preparation to ensure requests to external law enforcement agencies cover all relevant public property. We anticipate full implementation of this procedure by March 1, 2025.

Melissa Kubitza, Compliance and Dispatch Manager, will be responsible for ensuring all corrective action plans are completed.





**Internal Audit Department**

**Audit Report**

**Travel Expense Audit (25-010A)**

**December 16, 2024**

**This audit was conducted in accordance with the  
*International Standards for the Professional Practice of Internal Auditing*  
of the Institute of Internal Auditors.**

## **Executive Summary.**

We recently completed an internal audit of travel expenses. The primary objective of this audit was to verify travel expenses and their related reimbursements comply with College policy, to include being properly approved, at a reasonable cost, and for an appropriate College related need. All travel expenses were subject to audit, including those paid using a travel credit card. The scope of the audit included all travel incurred in fiscal year 2024.

Our tests included reviewing travel requests, approvals, and actual expenses incurred. We also tested associated training, use of travel credit cards, and payments made to either the travelers or the credit card company. A significant portion of this audit scrutinized a sample of employees who traveled frequently to ensure the travel was necessary, and all expenses were appropriate and the cost was reasonable.

Our audit indicated that travel expenses are legitimate, and being incurred on legitimate College related travel. Travel expenses comply with College travel policy. Payments to the credit card company and travelers were correct and generally timely. Travel is being approved before it takes place, and the expenses are approved by the proper level of authority. We did not identify any instances of obvious fraud or waste.

We noted opportunities to improve controls when canceling travel cards for terminated employees as noted in Finding #1.

## **Introduction**

College employees travel for several reasons, including attending meetings at other campuses, conferences, and hosting events. A travel card program is available for employees to opt into so that all expenses are paid directly by the College without the need for reimbursements. Similarly, employees can also pay for their own travel, and seek reimbursement after it concludes. Currently, there are 1,177 active travel cards. Between September 1, 2023 and August 31, 2024, there were 18,048 transactions charged on those cards which totaled \$1,645,381. Additionally, during the same time frame, the College reimbursed \$655,295 of travel expenses to employees.

Employees must submit an expense report for all travel along with itemized receipts. All travel expenses, with the exception of meals, must be evidenced by receipts. During fiscal year 2024, over 5,500 travel expense reports were processed. Workday is used to facilitate all transactions.

Travel is overseen by the Travel and Card Services Department, under the direction of the Executive Director of Purchasing. Employees within Travel and Card Services review all expense reports for compliance. This same group issues and cancels travel cards, and facilitates related training. The group reports to the Vice President Procurement and the VC/CFO within the Financial Services Division.

## Objectives

The objective of this audit was to verify travel expenses and their related reimbursements comply with College policy.

## Scope & Methodology

The scope of our audit included all travel transactions made between September 1, 2023 and August 31, 2024. SOS FA 6.1 Official TSTC Employee Travel formed the basis of our tests. To accomplish our audit objective, we reviewed a sample of employee travel to ensure the expenses were legitimate, were for College-related business, and were properly authorized. We also reviewed payments and reimbursements of those expenses for timeliness and correctness.

## General Observations

Staff within Travel and Card Services Department were responsive to all requests during this audit, and requested a thorough review to assist with them with enhancing processes. The implementation of Workday has simplified the processing and recordkeeping of travel transactions. Staff also does a commendable job in identifying compliance issues before expenses are paid. While we noted some exceptions, none were pervasive or significant.

## Summary of Finding

1. Controls for ensuring travel cards are canceled timely for terminated employees should be strengthened.

## Opinion

Based on the audit work performed, travel transactions comply with policy, and are legitimate. Our only observation requiring action related to the need to enhance canceling travel cards.

We would like to extend our appreciation for the time and assistance given by management and employees during this audit.

Submitted by:

  
\_\_\_\_\_  
Jason D. Mallory, CPA, CIA

December 16, 2024

\_\_\_\_\_  
Date

---

**AUDIT FINDING DETAIL**

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Finding #1: Controls for ensuring travel cards are canceled timely for terminated employees should be strengthened.

**Criterion:** We reviewed all terminated employees with a travel card to verify cards are canceled timely. This is important because the College is responsible for paying all charges. We made the following observations indicating controls need to be improved:

- There were 55 cards held by terminated employees that were not cancelled at the time of their separation. These 55 cards were canceled at the time of our testing, but we did find 2 other cards that were not yet canceled. We determined it takes an average of 21 days to cancel a travel card. Our testing also revealed a card was active 195 days after employment ended.
- There were 3 travel cards of terminated employees that were not listed as canceled in Workday. This is a record keeping issue rather than a fraud risk, but record keeping should be updated as cards are canceled.

**Consequences:** Increased probability for transactions to be charged that are not legitimate College expenses.

**Possible Solutions:** Put processes in place to ensure travel cards are canceled more timely, with Workday updated at the same time.

**Management Response**

Management of Payment Services agrees with the observations made in the audit. Delays in canceling travel cards for terminated employees were caused by insufficient oversight and delays in communication between Human Resources and Payment Services. By March 1, 2025, the following corrective actions will be implemented:

- Develop a written procedure regarding the cancellation of credit cards within five business days of an employee's termination date.
- Integrating notifications in Workday to provide immediate alerts upon termination.
- Establish a monthly audit process to verify that all terminated employee's travel cards are canceled within the required timeframe.

Jessica Chavira, Director Payment Services, will be responsible for the implementation of this corrective action plan.

# An Executive Summary of TAC-202 at Texas State Technical College

February 2025

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The *Texas Administrative Code, Section 202* (commonly known as TAC-202) creates the minimum standards for IT security at state agencies. TSTC is subject to these requirements.

The *Texas Department of Information Resources*, the chief IT agency in Texas, provides agencies with a resource for fulfilling TAC-202. These guidelines are published in a *controls catalog* that classifies controls as either required or recommended.

There are 135 required controls that agencies must apply to the general IT environment and/or their individual systems. Such required controls relate to access, change management, audit logging, back-up & recovery, maintenance, and various physical safeguards.

TAC-202 is so broad and so comprehensive that agencies across the state struggle to comply with the daunting scope of the rules. Indeed, reaching full compliance can take many years for some while other agencies may never reach the goal.

Since the work cannot possibly be completed all at once, the TSTC approach to TAC-202 has been to first target the high-risk and/or mission critical systems. Then, in turn, the various requirements are addressed in a logical sequence of declining risk levels. This work is ongoing today.

While an internal audit is required biennially, TSTC has elected to practice a higher degree of audit frequency in TAC-202. In a collaboration between Internal Audit Department and the TSTC IT staff, the college has a *continuous* audit process. This approach exceeds the minimum requirements and ensures a better pace of continuous improvement toward final completion.

As a result of these continuous efforts, a detailed database of controls shared by both IT and Internal Audit has been built that memorializes the required controls that have been audited, as well as the current status of their implementation. This database is invaluable in managing and documenting the extensive efforts to comply and ensure IT security.

An executive summary of the progress made by TSTC in TAC 202 is presented quarterly by Internal Audit to the Board of Regents in a report called: *TAC 202 Compliance – Quarterly Update*. This report follows.





To: Audit Committee  
 From: Jason D. Mallory, VC/CAE  
 Subject: TAC 202 Compliance – Quarterly Update  
 Date: December 31, 2024

The purpose of this memo is to provide you the current implementation statuses of IT controls required by TAC 202 tested in numerous internal audits conducted since 2017. Annually, the list of audits of systems will increase as we continue to audit. Each quarter we test select controls which were previously not implemented. From October 1 through December 31, 2024, no outstanding controls were completed. There are currently 31 controls from past audits to test. For the systems that are lightly shaded, all controls have been implemented.

## RESULTS

### General Controls

Original Audit: June 28, 2017

Period	Implemented	Implemented with Recommendations	Not Implemented	Risk Accepted <sup>Note 1</sup>	Total
As of December 2021	63	19	0	4	86

*Note 1: Management has elected to not implement controls SC-20 & SC-21 because implementing is too costly, and does not provide additional risk mitigation. Furthermore, they have researched other agencies and institutions of higher education, and no one else has implemented the controls. IA-7 relates to cryptographic modules. There are no systems or environments that use these. Finally, they have elected to accept risks with not fully implementing CM-11 related to fully restricting software from being installed by end-users. They feel that compensating controls such as malware, and the ability to restrict specific downloads from the internet assist with mitigating associated risks.*

### Colleague

Original Audit: June 28, 2017

Period	Implemented	Implemented with Recommendations	Not Implemented	Risk Accepted	Total
As of March 2022	38	11	0	0	49

### Perceptive Content

Original Audit: June 28, 2017

Period	Implemented	Implemented with Recommendations	Not Implemented	Risk Accepted <sup>Note 2</sup>	Total
As of March 2022	33	15	0	1	49

*Note 2: AU-5 requires the system to send an alert when an audit log fails. This system does not have that capability.*

### Maxient

Original Audit: February 25, 2019

Period	Implemented	Implemented with Recommendations	Not Implemented	Risk Accepted	Total
As of December 2021	46	3	0	0	49

**Google Suite**

Original Audit: December 10, 2018

Period	Implemented	Implemented with Recommendations	Not Implemented	Risk Accepted <sup>Note 3</sup>	Total
As of December 2021	38	9	0	2	49

*Note 3: AC-7 requires the system to lock for at least 15 minutes after 10 failed logon attempts. AC-8 requires a banner to be displayed that indicates unauthorized access is prohibited before a user signs on. This system does support either of these requirements. The risk of unauthorized access is mitigated by other compensating controls.*

**Target X**

Original Audit: September 30, 2019

Period	Implemented	Implemented with Recommendations	Not Implemented	Risk Accepted	Total
As of December 2021	48	1	0	0	49

**Informatica Server**

Original Audit: September 30, 2019

Period	Implemented	Implemented with Recommendations	Not Implemented	Risk Accepted	Total
As of December 2021	49	0	0	0	49

**PrismCore**

Original Audit: September 21, 2020

Period	Implemented	Implemented with Recommendations	Not Implemented	Risk Accepted <sup>Note 4</sup>	Total
As of December 2021	42	6	0	1	49

*Note 4: AU-5 requires the system to send an alert when an audit log fails. This system does not have that capability.*

**Informer**

Original Audit: April 6, 2021

Period	Implemented	Implemented with Recommendations	Not Implemented	Risk Accepted	Total
As of June 2022	38	11	0	0	49

**VPN**

Original Audit: November 22, 2021

Period	Implemented	Implemented with Recommendations	Not Implemented	Risk Accepted <sup>Note 5</sup>	Total
As of September 2022	50	0	0	2	52

*Note 5: AU-5 requires monitoring of audit log failures. Implementing this control would require a 3rd party software add-on, which we do not feel the benefit of doing so outweighs the cost. We have a compensating control where we monitor logs monthly. CP-4 requires periodic back-up testing. The testing of this control would cause a disruption to services provided to employees working remotely. There are compensating controls of stored backup configurations. OIT tests the backups before completing any upgrades or updates to the appliance.*

**Canvas LMS**

Original Audit: May 20, 2022

Period	Implemented	Implemented with Recommendations	Not Implemented	Risk Accepted	Total
As of December 2022	43	10	0	0	53

**TWC Server**

Original Audit: May 16, 2022

Period	Implemented	Implemented with Recommendations	Not Implemented	Risk Accepted	Total
Jan 2023 – Mar 2023	47	4	0	0	51

**T Drive**

Original Audit: March 17, 2023

Period	Implemented	Implemented with Recommendations	Not Implemented	Risk Accepted	Total
October 2024 – December 2024	40	0	1	0	41
July 2024 – September 2024	40	0	1	0	41
Difference	0	0	0	0	

**IT General Controls**

Original Audit: June 23, 2023

Period	Implemented	Implemented with Recommendations	Not Implemented	Risk Accepted <sup>Note 4</sup>	Total
October 2024 – December 2024	24	6	3	1	34
July 2024 – September 2024	24	6	3	1	34
Difference	0	0	0	0	

*Note 4: In Note 1 for the General Controls Audit conducted in FY 2017, management elected to not fully implement CM-11 related to end-user installed software. They feel compensating controls such as malware and the ability to restrict specific downloads from the internet assist with mitigating associated risks. They continue to accept this risk to the extent it is not fully controlled by completely restricting administrator rights on laptops and PCs. .*

**CRIMES**

Original Audit: March 17, 2023

Period	Implemented	Implemented with Recommendations	Not Implemented	Risk Accepted	Total
October 2024 – December 2024	20	1	27	0	48
July 2024 – September 2024	20	1	27	0	48
Difference	0	0	0	0	

Submitted by:


  
 Jason D. Mallory, CPA, CIA

December 31, 2024

Date

 cc: Mike Reeser, Chancellor/CEO  
 Dale Bundy, VC/CIO



November 20, 2024

Dear Agency Head:

The Texas Comptroller of Public Accounts has completed its first annual Statewide Controls Over Expenditure Processing desk audit for 205 state agencies (agencies) and institutions of higher education (institutions). The related statewide report is attached.

In the past, this review was conducted as part of a post-payment audit. Starting in fiscal 2023, the Comptroller's office began to perform quarterly compliance reviews and to report results annually at the end of the review period.

Auditors reviewed staff's security access in four statewide accounting systems, and individuals on the warrant pickup list and on voucher signature cards for the period Sept. 1, 2022, to Aug. 31, 2023. The review was conducted for approximately 50-52 agencies and institutions each quarter and covered 13 possible segregation of duties conflicts. The results are documented in this annual desk audit report.

The audit scope included a review of:

- Statewide system access reports.
- Signature card database entries.
- Documents/payments processed that were created/changed and approved/released by the same user.

We intend for this report to be used by management and certain state officials and agencies as listed in Texas Government Code, Section 403.071. However, this report is a public record, and its distribution is not limited.

Agency and institution security coordinators may inquire about and register for security coordinator training through [FMX's Security Coordinator Reference site](#). For all other security-related questions, please contact Statewide Security Administration at [ssa.security@cpa.texas.gov](mailto:ssa.security@cpa.texas.gov).

We would like input from you or your designee on the quality of the audit process. Please take our [Fiscal Management Audit Survey](#) to rate and comment on the dual and multiple employment desk audit process. Your feedback is greatly appreciated.



Comptroller.Texas.Gov  
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Austin, Texas 78711-3528

512-463-4444  
Toll Free: 1-800-531-5441 ext: 3-4444  
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Page Two  
November 20, 2024

Thank you for your cooperation. If you have any questions or comments regarding this audit, please contact Ly Griffin at (512) 463-4825 or Somaia Farag at (512) 475-4079, or email [ESignatureCards@cpa.texas.gov](mailto:ESignatureCards@cpa.texas.gov).

Sincerely,

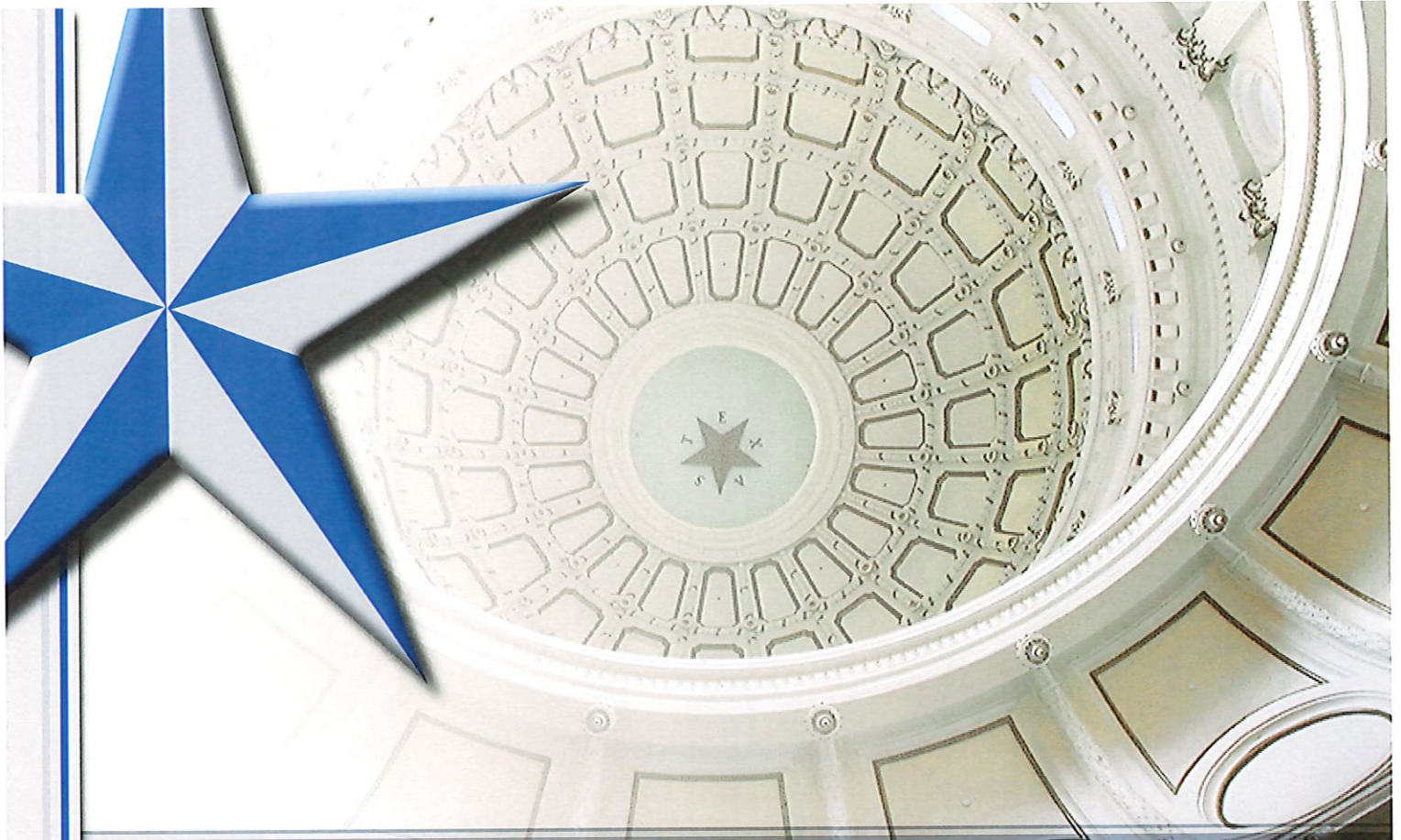


Jennifer Smith  
Payment Operations Area Manager  
Fiscal Management Division

Attachments

cc: Rob Coleman, Fiscal Management Division Director, Texas Comptroller of Public Accounts  
Agency heads and CFOs at all audited agencies





# **A Statewide Desk Audit**

## **Controls Over Expenditure Processing**

**Audit Report #001-23-03**  
**November 20, 2024**

**Glenn Hegar**  
Texas Comptroller of Public Accounts



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# Executive Summary

## Purpose and Scope

The Texas Comptroller of Public Accounts (Comptroller's office) performed a desk audit of controls over expenditure processing at all active state agencies (agencies) and institutions of higher education (institutions).

The objectives of the audit were to determine whether agencies and institutions segregated certain staff duties to the extent possible to:

- Prevent errors or detect them in a timely manner.
- Ensure no employees can process expenditures without oversight.
- Identify transactions that were entered/changed and released by one person.
- Prevent fraud.

Auditors reviewed staff's security access in the Uniform Statewide Accounting System (USAS), the Standardized Payroll/Personnel Reporting System (SPRS), Texas Identification Number System (TINS), and the Uniform Statewide Payroll System (USPS) for agencies that recently converted to CAPPs but maintained USPS access for historical data or other purposes. The audit also included review of the agencies and institutions' authorization for warrant pickup lists and their voucher signature cards that were in effect during the period of Sept. 1, 2022, through Aug. 31, 2023. The audit was conducted in accordance with [Texas Government Code, Section 403.071](#).

The audit scope included reviews of statewide system reports, signature card database entries and staff system access for 13 possible segregation of duties conflicts (see [Appendix 1](#)). Data from approximately 50-52 agencies was reviewed each quarter.

## Background

[USAS Accounting and Payment Control \(FPP B.005\)](#) requires that agencies and institutions reduce risks to state funds by having controls over expenditure processing that segregate each accounting task to the greatest extent practical. Ideally, no individual should be able to enter or alter and then release payments or other accounting transactions within the statewide financial systems without another person's involvement.

[Expenditure Approvals and Certification \(FPP B.007\)](#) requires an individual who approves/releases payments (or payment batches) in the statewide financial systems, to be properly authorized. The agency or institution must complete and submit a voucher signature card and authorization letter to authorize staff to approve expenditures.



## Audit Results

Auditors reviewed employee security access information at 205 agencies and institutions for USAS, SPRS, TINS, USPS, the authorization for warrant pickup list and voucher signature cards records. See [Table 1](#) for a list of audited agencies and institutions. See [Table 2](#) for results by agency and institution. See [Table 3](#) for transactions processed by a single user.



# Detailed Findings

## Control Weakness Over Expenditure Processing

Auditors reviewed agencies and institutions' accounting staff's ability to process expenditures. Auditors reviewed the agencies and institutions' security in USAS, SPRS, TINS, USPS, authorization for warrant pickup list, and voucher signature cards that were in effect between Sept. 1, 2022, and Aug. 31, 2023.

The review of employee systems access was limited to obtaining reports identifying current user access. Auditors did not review or test any internal or compensating controls that the agencies and institutions may have related to USAS, SPRS, and TINS security or internal transaction approvals.

There were 669 employees with multiple security capabilities and conflicting functions in 173 of the 205 agencies and institutions reviewed. See [Table 2](#) for results by agency and institution.

Additionally, auditors ran an ad hoc report to determine whether any of the payment documents were processed through USAS during the audit period because of the action of only one person. Twenty agencies and institutions processed 815 payments totaling \$106,473,095.43, that were either entered and approved or altered and approved by the same person without another person's electronic oversight. See [Table 3](#) for results by agency and institution.

### Recommendation/Requirement

To reduce risks to state funds, agencies and institutions must review and implement controls over expenditure processing that segregate each accounting task to the greatest extent possible. Ideally, no individual should be able to process transactions without another person's involvement. See [Appendix 2](#) for recommendations for each of the 13 conflicts tested. In addition, agencies listed in Table 3, should review their transactions that were processed and approved by the same person and verify the appropriateness.



# Tables

**Table 1: Audited Agencies and Institutions**

Agency Number	Agency Name
101	Senate
102	House of Representatives
103	Texas Legislative Council
104	Legislative Budget Board
105	Legislative Reference Library
107	Commission on Uniform State Laws
116	Sunset Advisory Commission
201	Supreme Court
202	State Bar of Texas
203	Board of Law Examiners
211	Court of Criminal Appeals
212	Office of Court Administration
213	State Prosecuting Attorney
215	Office of Capital and Forensic Writs
221	First Court of Appeals
222	Second Court of Appeals
223	Third Court of Appeals
224	Fourth Court of Appeals
225	Fifth Court of Appeals
226	Sixth Court of Appeals
227	Seventh Court of Appeals
228	Eighth Court of Appeals
229	Ninth Court of Appeals
230	Tenth Court of Appeals
231	Eleventh Court of Appeals
232	Twelfth Court of Appeals
233	Thirteenth Court of Appeals
234	Fourteenth Court of Appeals
241	Comptroller - Judiciary Section
242	State Commission on Judicial Conduct
243	State Law Library
300	Governor - Fiscal
301	Governor - Executive
302	Attorney General
303	Texas Facilities Commission
304	Comptroller of Public Accounts
305	General Land Office
306	Texas State Library and Archives Commission





Agency Number	Agency Name
307	Secretary of State
308	State Auditor
311	Comptroller - Treasury Fiscal
312	State Securities Board
313	Department of Information Resources
315	Comptroller - Prepaid Higher Education Tuition Board
320	Texas Workforce Commission
323	Teacher Retirement System of Texas
326	Texas Emergency Services Retirement System
327	Employees Retirement System of Texas
328	Veterans Land Board
329	Texas Real Estate Commission
332	Texas Department of Housing and Community Affairs
333	Office of State-Federal Relations
338	State Pension Review Board
343	Inaugural Committee
347	Texas Public Finance Authority
352	Bond Review Board
356	Texas Ethics Commission
359	Office of Public Insurance Counsel
360	State Office of Administrative Hearings
361	Office for the Prevention of Developmental Disabilities
362	Texas Lottery Commission
363	Texas Workforce Investment Council
364	Health Professions Council
368	Motor Vehicle Crime Prevention Authority
401	Texas Military Department
403	Texas Veterans Commission
405	Department of Public Safety
407	Texas Commission on Law Enforcement
409	Commission on Jail Standards
411	Texas Commission on Fire Protection
448	Office of Injured Employee Counsel
450	Department of Savings and Mortgage Lending
451	Texas Department of Banking
452	Texas Department of Licensing and Regulation
454	Texas Department of Insurance
455	Railroad Commission of Texas
456	Texas State Board of Plumbing Examiners
457	Texas State Board of Public Accountancy
458	Texas Alcoholic Beverage Commission
459	Texas Board of Architectural Examiners



Agency Number	Agency Name
460	Texas Board of Professional Engineers and Land Surveyors
466	Office of Consumer Credit Commissioner
469	Credit Union Department
470	470 Motor Vehicle Board
473	Public Utility Commission of Texas
475	Office of Public Utility Counsel
476	Texas Racing Commission
477	Commission on State Emergency Communications
479	State Office of Risk Management
481	Texas Board of Professional Geoscientists
503	Texas Medical Board
504	State Board of Dental Examiners
506	University of Texas M. D. Anderson Cancer Center
507	Texas Board of Nursing
508	Texas Board of Chiropractic Examiners
510	Texas Behavioral Health Executive Council
513	Texas Funeral Service Commission
514	Texas Optometry Board
515	Texas State Board of Pharmacy
522	Texas Board of Physical Therapy Examiners
529	Health and Human Services Commission
530	Department of Family and Protective Services
533	Executive Council of Physical and Occupational Therapy Examiners
534	Texas Board of Occupational Therapy Examiners
535	Texas Low-Level Radioactive Waste Disposal Compact Commission
537	Department of State Health Services
542	Cancer Prevention and Research Institute of Texas
544	Texas Civil Commitment Office
551	Department of Agriculture
554	Texas Animal Health Commission
555	Texas A&M AgriLife Extension Service
556	Texas A&M AgriLife Research
557	Texas A&M Veterinary Medical Diagnostic Laboratory
575	Texas Division of Emergency Management
576	Texas A&M Forest Service
578	State Board of Veterinary Medical Examiners
580	Texas Water Development Board
582	Texas Commission on Environmental Quality
592	Soil and Water Conservation Board
601	Texas Department of Transportation
608	Texas Department of Motor Vehicles
643	Office of Independent Ombudsman



Agency Number	Agency Name
644	Texas Juvenile Justice Department
646	Texas Correctional Office on Offenders with Medical or Mental Impairments
673	Texas Center for Infectious Disease
684	Rio Grande State Center
696	Texas Department of Criminal Justice
701	Texas Education Agency
704	Public Community/Junior Colleges
705	State Board for Educator Certification
706	Texas Permanent School Fund Corporation
707	Texas A&M University System - Office of Technology Commercialization
708	Texas A&M University System - Shared Services Center
709	Texas A&M University System Health Science Center
710	Texas A&M University System
711	Texas A&M University
712	Texas A&M Engineering Experiment Station
713	Tarleton State University
714	University of Texas at Arlington
715	Prairie View A&M University
716	Texas A&M Engineering Extension Service
717	Texas Southern University
718	Texas A&M University at Galveston
719	Texas State Technical College System
720	University of Texas System
721	University of Texas at Austin
723	University of Texas Medical Branch at Galveston
724	University of Texas at El Paso
727	Texas A&M Transportation Institute
729	University of Texas Southwestern Medical Center
730	University of Houston
731	Texas Woman's University
732	Texas A&M University - Kingsville
733	Texas Tech University
734	Lamar University
735	Midwestern State University
737	Angelo State University
738	University of Texas at Dallas
739	Texas Tech University Health Sciences Center
742	University of Texas of the Permian Basin
743	University of Texas at San Antonio
744	University of Texas Health Science Center at Houston
745	University of Texas Health Science Center at San Antonio
746	University of Texas Rio Grande Valley



Agency Number	Agency Name
749	Texas A&M University at San Antonio
750	University of Texas at Tyler
751	Texas A&M University - Commerce
752	University of North Texas
753	Sam Houston State University
754	Texas State University
755	Stephen F. Austin State University
756	Sul Ross State University
757	West Texas A&M University
758	Texas State University System
759	University of Houston - Clear Lake
760	Texas A&M University - Corpus Christi
761	Texas A&M International University
763	University of North Texas Health Science Center at Fort Worth
764	Texas A&M University - Texarkana
765	University of Houston - Victoria
768	Texas Tech University System
769	University of North Texas System
770	Texas A&M University - Central Texas
771	Texas School for the Blind and Visually Impaired
772	Texas School for the Deaf
773	University of North Texas at Dallas
774	Texas Tech University Health Sciences Center - El Paso
775	Texas Woman's University System
781	Texas Higher Education Coordinating Board
783	University of Houston System
784	University of Houston - Downtown
785	University of Texas Health Science Center at Tyler
787	Lamar State College - Orange
788	Lamar State College - Port Arthur
789	Lamar Institute of Technology
802	Parks and Wildlife Department
808	Texas Historical Commission
809	State Preservation Board
813	Texas Commission on the Arts
902	Comptroller - State Fiscal
903	Comptroller - Funds Management
907	Comptroller - State Energy Conservation Office
908	Comptroller - Texas Bullion Depository
909	Comptroller - Texas Broadband Development Office
930	Texas Treasury Safekeeping Trust Company
<b>Total — 205 State Agencies and Higher Education Institutions</b>	



**Table 2: Audit Results by Agency and Institution**

Agy #	# OF employees with conflicting functions	Ctrl # 1 Enter/edit payment voucher in USAS AND release/approve payment voucher in USAS	Ctrl # 2 Process/edit payroll in USAS AND release payroll in USAS	Ctrl # 3 Enter/edit payment voucher in USAS AND create/edit a vendor in TINS	Ctrl # 4 Enter/ edit payment voucher in USAS AND edit/update vendor direct deposit information in TINS	Ctrl # 5 Release/ approve payment in USAS AND create/edit a vendor in TINS	Ctrl # 6 Release/ approve payment in USAS AND edit/update vendor direct deposit information in TINS	Ctrl # 7 On the agency's signature card (can approve a paper voucher for expedite) AND on the agency's Authorization for Warrant Pickup list	Ctrl # 8 Edit/update a vendor or employee profile in TINS AND on the agency's signature card (can approve a paper voucher for expedite)	Ctrl # 9 Edit direct deposit information for a vendor or an employee in TINS AND on the agency's signature card (can approve a paper voucher for expedite)	Ctrl # 10 Enter/ edit payment voucher in USAS AND change the warrant hold status of a vendor in TINS	Ctrl # 11 On the agency's signature card (can approve a paper voucher for expedite) AND change the warrant hold status of a vendor in TINS	Ctrl # 12 HI-ED ONLY - Edit direct deposit information for employee in TINS AND process/edit payroll in USAS	Ctrl # 13 HI-ED ONLY - Edit direct deposit information for employee in TINS AND release payroll in USAS
101	5	2	1	2	2	1	1	3	2	2	2	2		
102	3	3	3	3	3	3	3	2	3	3	3	3		
103	1			1	1						1			
104	3			3	2	2	2		2	2	2	2		
105	3			1	1			3	1	1	1	1		
116	2	2	2	1	1	1	1	1	1	1	1	1		
201	5	4	4	5	5	4	4	2	4	4	5	4		
211	2	1	1	2	2	1	1	1	1	1	2	1		
212	6			4	4			2			4			
213	1							1						
215	5	3	3	2	2			2	2	2	2	2		
222	3	2	2	3	3	2	2	2	2	2	3	2		
223	2	1	1	1	1			2	1	1	1	1		
224	3	3	3	1	1	1	1	3	1	1	1	1		
225	1	1	1	1	1	1	1	1	1	1	1	1		
226	1	1	1	1	1	1	1		1	1	1	1		
227	2	1	1	2	2	1	1		2	2	2	2		
228	2	2	1	1	1	1	1		1	1	1	1		
229	2	2	2	2	2	2	2		2	2	2	2		
230	1			1	1						1			
231	3	1	1	2	2	1	1	1	1	1	2	1		
232	2	2	2					2						
233	2			1	1			1			1			
234	1			1	1	1	1		1	1	1	1		



Agy #	# Of employees with conflicting functions	Ctrl # 1 Enter/edit payment voucher in USAS AND release/approve payment voucher in USAS	Ctrl # 2 Process/edit payroll in USAS AND release payroll in USAS	Ctrl # 3 Enter/edit payment voucher in USAS AND create/edit a vendor in TINS	Ctrl # 4 Enter/ edit payment voucher in USAS AND edit/update vendor direct information in TINS	Ctrl # 5 Release/ approve payment in USAS AND create/edit a vendor in TINS	Ctrl # 6 Release/ approve payment in USAS AND edit/update vendor direct information in TINS	Ctrl # 7 On the agency's signature card (can approve a paper voucher for expedite) AND on the agency's Authorization for Warrant Pickup list	Ctrl # 8 Edit/update a vendor or employee profile in TINS AND on the agency's signature card (can approve a paper voucher for expedite)	Ctrl # 9 Edit direct deposit information for a vendor or an employee in TINS AND on the agency's signature card (can approve a paper voucher for expedite)	Ctrl # 10 Enter/ edit payment voucher in USAS AND change the warrant hold status of a vendor in TINS	Ctrl # 11 On the agency's signature card (can approve a paper voucher for expedite) AND change the warrant hold status of a vendor in TINS	Ctrl # 12 HI-ED ONLY - Edit direct deposit information for employee in TINS AND process/edit payroll in USAS	Ctrl # 13 HI-ED ONLY - Edit direct deposit information for employee in TINS AND release payroll in USAS
241	2			2	2						2			
242	2	1	1	1	1			1			1			
243	2	2	2	1	1	1	1		1	1	1	1		
300	2			2	2						2			
301	3			3	3						3			
302	4			3	3	1	1		1	1	4	1		
303	9			6	6	2	2		4	4	6	4		
304	9			9	9						9			
306	5	2	2	5	4	2	2	1	2	2	4	2		
307	4	1	1	4	4	1	1		1	1	4	1		
312	1			1	1						1			
313	4			2	2			2			2			
315	6			5	5			1			5			
320	6			1	1			2			4	1		
323	8			8	8						8			
326	2			1	1			1			1			
327	15	1	1	12	12	2	2		2	2	12	2		
329	4	1	1	4	4	1	1		1	1	4	1		
332	5	1	1	3	3			2			3			
338	2	1	1	1	1						1			
347	4	2	2	2	2			2			2			
352	2	1	1	1	1	1	1	1	1	1	1	1		
356	6			5	5	3	3	1	4	4	5	4		
359	2	2	2	1		1		2	1					
360	3			3	3						3			



Agy #	# Of employees with conflicting functions	Ctrl # 1 Enter/edit payment voucher in USAS AND release/approve payment voucher in USAS	Ctrl # 2 Process/edit payroll in USAS AND release payroll in USAS	Ctrl # 3 Enter/edit payment voucher in USAS AND create/edit a vendor in TINS	Ctrl # 4 Enter/ edit payment voucher in USAS AND edit/update vendor direct deposit information in TINS	Ctrl # 5 Release/ approve payment in USAS AND create/ edit a vendor in TINS	Ctrl # 6 Release/ approve payment in USAS AND edit/update vendor direct deposit information in TINS	Ctrl # 7 On the agency's signature card (can approve a paper voucher for expedite) AND on the Agency's Authorization for Warrant Pickup list	Ctrl # 8 Edit/update a vendor or employee profile in TINS AND on the agency's signature card (can approve a paper voucher for expedite)	Ctrl # 9 Edit direct deposit information for a vendor or an employee in TINS AND on the agency's signature card (can approve a paper voucher for expedite)	Ctrl # 10 Enter/ edit payment voucher in USAS AND change the warrant hold status of a vendor in TINS	Ctrl # 11 On the agency's signature card (can approve a paper voucher for expedite) AND change the warrant hold status of a vendor in TINS	Ctrl # 12 HI-ED ONLY - Edit direct deposit information for employee in TINS AND process/edit payroll in USAS	Ctrl # 13 HI-ED ONLY - Edit direct deposit information for employee in TINS AND release payroll in USAS
362	4			4	4						4			
364	2	2	2											
401	11			11	11	1	1		1	1	11	1		
403	1							1						
405	9			6	6			3	1	1	6	1		
407	3	1	1	2	2						2			
409	4	3	3	1	1			1			1			
411	3	3	3	2	2	2	2	3	2	2	2	2		
448	4	4	4	2	2	2	2		2	2	2	2		
450	3			1	1			2			2	1		
451	3			2	2			1	1	1	2	1		
452	7			3	3			4			3			
454	1			1	1						1			
455	4			2	2			2			2			
456	3	1	1	2	2			1			2			
457	3	1		1	1	1	1	1	1	1	1	1		
458	11	2	2	9	9	2	2		2	2	9	2		
459	3			1	1			3	1	1	1	1		
460	1			1	1						1			
466	3			3	3						3			
469	2	2	2											
473	5			4	4	2	2		2	2	4	2		
475	2	2	2	1	1	1	1	1	1	1	1	1		
476	3	3	3	1	1	1	1	1	1	1	1	1		
477	3	2	2	2	2	1	1		1	1	2	1		



Agy #	# Of employees with conflicting functions	Ctrl # 1 Enter/edit payment voucher in USAS AND release/approve payment voucher in USAS	Ctrl # 2 Process/edit payroll in USAS AND release payroll in USAS	Ctrl # 3 Enter/edit payment voucher in USAS AND create/edit a vendor in TINS	Ctrl # 4 Enter/ edit payment voucher in USAS AND edit/update vendor direct information in TINS	Ctrl # 5 Release/ approve payment in USAS AND create/ edit a vendor in TINS	Ctrl # 6 Release/ approve payment in USAS AND edit/update vendor direct information in TINS	Ctrl # 7 On the agency's signature card (can approve a paper voucher for expedite) AND on the agency's Authorization for Warrant Pickup list	Ctrl # 8 Edit/update a vendor or employee profile in TINS AND on the agency's signature card (can approve a paper voucher for expedite)	Ctrl # 9 Edit direct deposit information for a vendor or an employee in TINS AND on the agency's signature card (can approve a paper voucher for expedite)	Ctrl # 10 Enter/ edit payment voucher in USAS AND change the warrant hold status of a vendor in TINS	Ctrl # 11 On the agency's signature card (can approve a paper voucher for expedite) AND change the warrant hold status of a vendor in TINS	Ctrl # 12 HI-ED ONLY - Edit direct deposit information for employee in TINS AND process/edit payroll in USAS	Ctrl # 13 HI-ED ONLY - Edit direct deposit information for employee in TINS AND release payroll in USAS
479	7	4	4	1	1			2			2			
481	1	1	1					1						
503	6	3	2	6	4	3	2	2	3	2	4	2		
504	2	1	1	1	1			2	1	1	1	1		
506	4	3	3	2	2	1	1		2	2	2	2	2	1
507	3	3	3	3	3	3	3	1	3	3	3	3		
508	2	2	2	2	2	2	2	2	2	2	2	2		
510	2	1	1	2	2	1	1	1	1	1	2	1		
513	1	1	1	1		1		1	1					
514	2	1	1	1	1			1			1			
515	4	2	2	3	3	1	1	1	1	1	3	1		
529	17			16	16			1			16			
530	11	2	2	9	9						9			
533	5	1	1	2	2	2	2	4	2	2	2	2		
537	32	1	1	29	29	1	1		1	1	30	1		
542	3			1	1	1	1	2	1	1	1	1		
551	1			1	1						1			
554	6			5	5	2	2		4	4	5	4		
555	1			1	1						1		1	
556	2			2	2						2		2	
557	3			2	2						3		2	
575	3			3	3						3		3	
576	3			3	3						3		3	
578	2			2	2	2	2		2	2	2	2		
580	4			4	4	1	1		1	1	4	1		





Agy #	# Of employees with conflicting functions	Ctrl # 1 Enter/edit payment voucher in USAS AND release/approve payment voucher in USAS	Ctrl # 2 Process/edit payroll in USAS AND release payroll in USAS	Ctrl # 3 Enter/edit payment voucher in USAS AND create/edit a vendor in TINS	Ctrl # 4 Enter/ edit payment voucher in USAS AND edit/update vendor direct deposit information in TINS	Ctrl # 5 Release/ approve payment in USAS AND create/ edit a vendor in TINS	Ctrl # 6 Release/ approve payment in USAS AND edit/update vendor direct deposit information in TINS	Ctrl # 7 On the agency's signature card (can approve a paper voucher for expedite) AND on the agency's Authorization for Warrant Pickup list	Ctrl # 8 Edit/update a vendor or employee profile in TINS AND on the agency's signature card (can approve a paper voucher for expedite)	Ctrl # 9 Edit direct deposit information for a vendor or an employee in TINS AND on the agency's signature card (can approve a paper voucher for expedite)	Ctrl # 10 Enter/ edit payment voucher in USAS AND change the warrant hold status of a vendor in TINS	Ctrl # 11 On the agency's signature card (can approve a paper voucher for expedite) AND change the warrant hold status of a vendor in TINS	Ctrl # 12 HI-ED ONLY - Edit direct deposit information for employee in TINS AND process/edit payroll in USAS	Ctrl # 13 HI-ED ONLY - Edit direct deposit information for employee in TINS AND release payroll in USAS
582	1			1	1						1			
592	5	2	2	2	2	1	1	2	2	2	2	2		
601	8	1	1	7	7						7			
608	9			7	7			2			7			
644	3			1	1			1			2			
696	12			12	12						12			
701	1					1	1		1	1		1		
706	2							2						
709	1							1						
710	1			1	1						1		1	
711	1			1	1						1		1	
712	1			1	1	1	1		1	1	1	1	1	1
713	4			3	3	2	2	1	2	2	3	2	3	2
714	2			2	2						2		2	
715	4			3	3			1			3		3	
716	2			2	2						2		2	
717	1										1			
719	3			1	1			2			1		1	
720	5			2	2			3	1	1	2	1	2	
721	2			2	2						2		2	
723	2			2										
724	7	1	1	5	5			1			5		5	
727	2			2	2	1	1		1	1	2	1	2	1
729	1			1	1						1		1	
730	4	4	6	1	1	1	1		1	1	1	1	1	1



Agy #	# Of employees with conflicting functions	Ctrl # 1 Enter/edit payment voucher in USAS AND release/approve payment voucher in USAS	Ctrl # 2 Process/edit payroll in USAS AND release payroll in USAS	Ctrl # 3 Enter/edit payment voucher in USAS AND create/edit a vendor in TINS	Ctrl # 4 Enter/edit payment voucher in USAS AND edit/update vendor direct deposit information in TINS	Ctrl # 5 Release/approve payment in USAS AND create/edit a vendor in TINS	Ctrl # 6 Release/approve payment in USAS AND edit/update vendor direct deposit information in TINS	Ctrl # 7 On the agency's signature card (can approve a paper voucher for expedite) AND on the agency's Authorization for Warrant Pickup List	Ctrl # 8 Edit/update a vendor or employee profile in TINS AND on the agency's signature card (can approve a paper voucher for expedite)	Ctrl # 9 Edit direct deposit information for a vendor or an employee in TINS AND on the agency's signature card (can approve a paper voucher for expedite)	Ctrl # 10 Enter/edit payment voucher in USAS AND change the warrant hold status of a vendor in TINS	Ctrl # 11 On the agency's signature card (can approve a paper voucher for expedite) AND change the warrant hold status of a vendor in TINS	Ctrl # 12 HF-ED ONLY - Edit direct deposit information for employee in TINS AND process/edit payroll in USAS	Ctrl # 13 HF-ED ONLY - Edit direct deposit information for employee in TINS AND release payroll in USAS
731	7			6	4			1			4		4	
732	3			3	1						1		1	
733	1			1	1						1		1	
734	4			4	1						1		1	
735	4	3	3	4	3	3	3	1	3	3	3	3	3	3
737	7	4	4	4	4	1	1		1	1	4	1	4	1
738	2			1	1			1			1		1	
739	1			1	1						1		1	
742	1			1	1	1	1		1	1	1	1	1	1
743	5	2	2	3	3						3		3	
744	5	3	3	1	1			1			1		1	
745	1			1	1						1		1	
746	6	1	1	4	4	2	2		3	3	4	3	4	2
749	1							1						
750	2			2	2	1	1		1	1	2	1	2	1
751	1			1	1	1	1		1	1	1	1	1	1
752	8			2	2	2	2		2	2	8	6	2	2
753	5			5	5						5		5	
754	1			1	1						1		1	
755	7			6	6	1	1	1	1	1	6	1	6	1
756	1					1	1		1	1		1		1
757	4	3	3								1			
758	2					1	1	2	1	1		1		1
760	2			2	2						2		2	
761	10			9	9	1	1		2	2	10	2	9	1



Agy #	# Of employees with conflicting functions	Ctrl # 1 Enter/edit payment voucher in USAS AND release/approve payment voucher in USAS	Ctrl # 2 Process/edit payroll in USAS AND release payroll in USAS	Ctrl # 3 Enter/edit payment voucher in USAS AND create/edit a vendor in TINS	Ctrl # 4 Enter/edit payment voucher in USAS AND edit/update vendor direct deposit information in TINS	Ctrl # 5 Release/approve payment in USAS AND create/edit a vendor in TINS	Ctrl # 6 Release/approve payment in USAS AND edit/update vendor direct deposit information in TINS	Ctrl # 7 On the agency's signature card (can approve a paper voucher for expedite) AND on the agency's Authorization for Warrant Pickup list	Ctrl # 8 Edit/update a vendor or employee profile in TINS AND on the agency's signature card (can approve a paper voucher for expedite)	Ctrl # 9 Edit direct deposit information for a vendor or an employee in TINS AND on the agency's signature card (can approve a paper voucher for expedite)	Ctrl # 10 Enter/edit payment voucher in USAS AND change the warrant hold status of a vendor in TINS	Ctrl # 11 On the agency's signature card (can approve a paper voucher for expedite) AND change the warrant hold status of a vendor in TINS	Ctrl # 12 HF-ED ONLY - Edit direct deposit information for employee in TINS AND process/edit payroll in USAS	Ctrl # 13 HF-ED ONLY - Edit direct deposit information for employee in TINS AND release payroll in USAS
763	9			2	2	2	2	1	2	2	8	7	2	2
764	2			1	1	1	1	1	1	1	1	1	1	1
768	1			1	1						1		1	
769	6			2	2	2	2		2	2	6	5	2	2
770	3			1	1			2			1		1	
771	3			3	2	2	1	1	2	1	2	1		
772	7	3	2	4	4			1			4			
773	9			2	2	2	2	2	2	2	8	5	2	2
774	2			2	2						2		2	
781	3			3	3						3			
783	4	4	2											
784	1										1			
785	2			2	2						2		2	
787	2					1	1		1	1	1	1		1
788	4			4	3						3		3	
789	6			6	6						6		6	
802	3				2			1						
808	5			5	1						1			
809	5	3	3	4	4	2	2		2	2	4	2		
813	4	2	2	4	4	2	2		2	2	4	2		
902	9			9	9						9			
907	1			1	1						1			
909	1			1	1						1			
930	4	3	3	1	1						1			
173	669	137	132	470	450	108	104	123	128	124	484	141	116	29



**Table 3: Transactions Processed By a Single User**

Agency #	Agency Name	Number of Payments Processed	Total Value of Payments
101	Senate	1	\$107.20
102	House of Representatives	37	\$357,206.33
225	Fifth Court of Appeals	3	\$7,192.14
229	Ninth Court of Appeals	1	\$478.56
243	State Law Library	1	\$75.00
352	Bond Review Board	5	\$8,791.65
359	Office of Public Insurance Counsel	6	\$10,277.32
364	Health Professions Council	3	\$6,221.01
456	Texas State Board of Plumbing Examiners	6	\$4,569.52
476	Texas Racing Commission	3	\$251,079.33
477	Commission on State Emergency Communications	36	\$2,075,333.73
479	State Office of Risk Management	1	\$2,820.00
503	Texas Medical Board	8	\$4,448.63
506	University of Texas M. D. Anderson Cancer Center	3	\$31,531,080.00
507	Texas Board of Nursing	13	\$85,992.35
508	Texas Board of Chiropractic Examiners	2	\$3,700.66
735	Midwestern State University	97	\$19,444,067.14
737	Angelo State University	1	\$756.96
744	University of Texas Health Science Center at Houston	3	\$195,136.03
757	West Texas A&M University	585	\$52,483,761.87
20		815	\$106,473,095.43



# Appendix

## Appendix 1: Controls Tested

Function 1	Function 2
Enter/edit payment voucher in USAS	Release/approve payment voucher in USAS
Process/edit payroll in USAS	Release payroll in USAS
Enter/edit payment voucher in USAS	Create/edit a vendor in TINS
Enter/edit payment voucher in USAS	Edit/update vendor direct deposit information in TINS
Release/approve payment in USAS	Create/edit a vendor in TINS
Release/approve payment in USAS	Edit/update vendor direct deposit information in TINS
On the agency's signature card (can approve a paper voucher for expedite)	On the agency's Authorization for Warrant Pickup list
Edit/update a vendor or employee profile in TINS	On the agency's signature card (can approve a paper voucher for expedite)
Edit direct deposit information for a vendor or an employee in TINS	On the agency's signature card (can approve a paper voucher for expedite)
Enter/edit payment voucher in USAS	Change the warrant hold status of a vendor in TINS
On the agency's signature card (can approve a paper voucher for expedite)	Change the warrant hold status of a vendor in TINS
Edit direct deposit information for employee in TINS (institutions only)	Process/edit payroll in USAS (institutions only)
Edit direct deposit information for employee in TINS (institutions only)	Release payroll in USAS (institutions only)



## Appendix 2: Recommendations for Each Tested Control

CTROL #	Conflict	Recommendation
1	Enter/edit payment voucher in USAS AND release/approve payment in USAS	<p>The agency/institution should limit user access to either enter/change voucher or release/approve batch.</p> <p>If the functions cannot be separated and/or the agency/institution does not have other internal mitigating controls in place, the agency/institution should elect to have the document tracking control edit on Agency Profile (DØ2) set to either:</p> <ul style="list-style-type: none"> <li>• Prevent a user from releasing a batch that the same user entered or altered. — OR—</li> <li>• Warn the user when the same user attempts to release his or her own entries or changes. See USAS Accounting and Payment Control (FPP B.005).</li> </ul> <p>Additionally, the agency/institution should review the preventive and detective controls over expenditure processing discussed in FPP B.005, such as the Risky Document Report (DAFR9840) which identifies documents that the same user entered or altered and then released for processing.</p>
2	Process/edit payroll in USAS AND release payroll in USAS	Agency/institution should work with Comptroller's office Statewide Fiscal Systems security staff to set up user profiles that separate the entry and approval of payroll transactions in USAS.
3	Enter/edit payment voucher in USAS AND create/edit a vendor in TINS	Agency/institution should limit the access of users who can enter/edit and release/approve the voucher in USAS to view-only access in TINS (PTINS02). An individual should not be able to create and/or approve a payment and create and/or edit a vendor profile or direct deposit information in TINS.
4	Enter/edit payment voucher in USAS AND edit/update vendor direct deposit information in TINS	
5	Release/approve payment in USAS AND create/edit a vendor in TINS	
6	Release/approve payment in USAS AND edit/update vendor direct deposit information in TINS	
7	On the agency signature card (can approve a paper voucher for expedite) AND on the agency's Authorization for Warrant Pickup list	Agency/institution should limit user access by removing the user from the agency's signature card or by removing the user from the agency's Authorization for Warrant Pickup list.
8	Edit/update a vendor or employee profile in TINS AND on the agency signature card (employee can approve paper vouchers)	Agency/institution should limit the access of users who can approve paper vouchers (being on the signature card) to view-only access in TINS (PTINS02). An individual must not be able to change a vendor/employee profile and/or direct deposit information and approve a payment.
9	Edit direct deposit information for a vendor or an employee in TINS AND on the agency signature card (employee can approve paper vouchers)	
10	Enter/edit payment voucher in USAS AND change the warrant hold status of a vendor in TINS	Agency/institution should ensure that employees who can process a payment voucher in USAS and/or an expedited payment (on the signature card) do not have the ability to change the warrant hold status of a vendor in TINS.
11	On the agency signature card (can approve a paper voucher) AND change the warrant hold status of a vendor in TINS	
12	Edit direct deposit information for employee in TINS AND process/edit payroll in USAS	Institutions should limit the access of users who can process and/or release/approve payroll in USAS to view-only access in TINS (PTINS02). An individual must not be able to change an employee payment instruction and process and/or release/approve payroll.
13	Edit direct deposit information for employee in TINS AND release payroll in USAS	



*A Summary Report on*

# Full-time Equivalent State Employees for Fiscal Year 2024

*Lisa R. Collier, CPA, CFE, CIDA*  
State Auditor

In fiscal year 2024, state agencies and higher education institutions reported an average of **358,441.6** full-time equivalent (FTE) employees, an increase of 17,131.6 FTEs (or 5.0 percent) compared with fiscal year 2023. This increase is primarily a result of a growth in FTEs at higher education institutions, which employed 58.9 percent of the State's workforce.

Statewide, the majority of FTEs (63.9 percent) were paid from appropriated funds (state and federal appropriations).

- *Background* | p. 3
- *Project Objective* | p. 21

*This project was conducted in accordance with Texas Government Code, Sections 2052.103 and 2052.104.*

## CHANGES IN FULL-TIME EQUIVALENT (FTE) LEVELS

Compared with fiscal year 2023, FTEs at state agencies increased by 4.7 percent and FTEs at higher education institutions increased by 5.2 percent. Compared with five years ago in fiscal year 2020, FTEs at state agencies increased by 0.8 percent and FTEs at higher education institutions increased by 12.9 percent.

The FTEs at the 8 medical institutions of The University of Texas System accounted for 67.1 percent of the 5-year growth in FTEs at higher education institutions.

[Chapter 1 | p. 5](#)

## STATEWIDE FTE EMPLOYEE DATA

State agencies reported an average of 147,226.6 FTEs, and higher education institutions reported an average of 211,215.0 FTEs. On average, 98.2 percent of FTEs at state agencies and 40.0 percent of FTEs at higher education institutions were paid from appropriated funds (state and federal appropriations).

[Chapter 2 | p. 9](#)

*For more information about this project, contact Classification Manager Sharon Schneider or State Auditor Lisa Collier at 512-936-9500.*

*December 2024 | Report No. 25-706*

#### LEGISLATIVELY MANDATED LIMITATIONS ON STATE EMPLOYMENT LEVELS

The total state employment FTE limitation in fiscal year 2024 was 220,959.9 FTEs, an increase of 4,879.8 FTEs (or 2.3 percent) compared with fiscal year 2023.

The majority of state agencies and higher education institutions complied with their legislatively mandated FTE limitations.

*[Chapter 3 | p. 18](#)*

#### MANAGEMENT-TO-STAFF RATIOS

State agencies in the executive branch and higher education institutions with more than 100 FTEs are statutorily required to maintain a management-to-staff ratio of no more than 1 manager/supervisor for every 11 nonmanagerial employees (1:11). In fiscal year 2024, state agencies averaged a ratio of 1:10.3, while higher education institutions averaged a ratio of 1:9.3.

*[Chapter 4 | p. 20](#)*

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## Supplemental Information

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For information on the State Auditor's Office's multiple online systems, which collect and maintain state employee workforce data for state agencies and higher education institutions, see the [Online Systems page](#) on our website.

Additional summary information on FTEs, including information by state agency and higher education institution, is available via the online [State Employee FTE System and Dashboard](#) on our website.



## Background Information

The State Auditor’s Office (SAO) compiles full-time equivalent (FTE) employee data from state agencies and higher education institutions in accordance with Texas Government Code, Chapter 2052. State agencies and higher education institutions report that data on a quarterly basis using the SAO’s FTE System (see text box).

**FTE Formula.** The number of FTE employees at an agency or higher education institution is equal to the total number of hours paid in a quarter divided by the total number of work hours in the quarter, as shown in the following formula:

$$\text{Number of FTEs} = \left( \frac{\text{Total number of hours paid in a quarter}}{\text{Total number of work hours in a quarter}} \right)$$

This report focuses on FTE levels at state agencies and higher education institutions. In contrast, the SAO’s reports on classified employee turnover focus on employee headcounts for full-time and part-time classified employees at state agencies. Because FTE reports and turnover reports focus on different populations, the numbers in those reports should not be compared. (See text box for headcount and FTE definitions.)

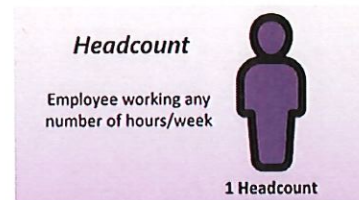
**10-Year Trend.** [Chapter 1](#) of this report describes FTE changes using one-year and five-year periods. For context, Figure 1 on the next page provides the 10-year trend: between fiscal year 2015 and fiscal year 2024, higher education institutions’ FTEs increased by 25.6 percent while state agencies’ FTEs decreased by 0.4 percent.

### FTE System

The FTE System maintains unaudited FTE information reported by state agencies and higher education institutions. Data in the FTE System may differ from data in this report because state agencies and higher education institutions periodically submit updated information to the FTE System.

The FTE System is accessible on the [State Auditor’s Office’s website](#).

### Headcount and FTE Differences



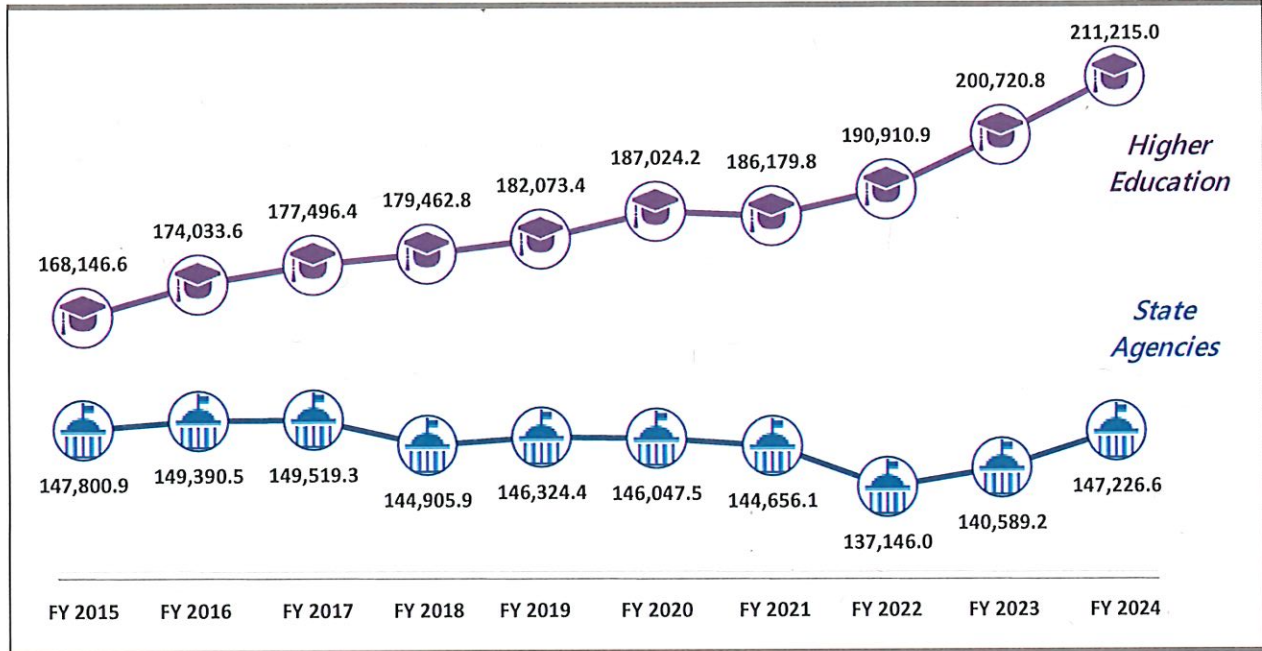
**Headcount** – Total number of full-time and part-time employees.



**FTE employee** – A ratio that represents the number of hours that an employee works compared to 40 hours a week, which is generally considered full-time employment. One FTE is any combination of employees whose hours total 40 hours a week. For example, 2 employees who each work 20 hours a week together equal 1.0 FTE.

Figure 1

**Ten-Year Annual FTE Levels by State Agencies and Higher Education Institutions <sup>a</sup>**



<sup>a</sup> State agencies and higher education institutions may have submitted updates for prior reporting periods, which could cause differences between this report and reports that the State Auditor’s Office has previously issued.

Source: FTE System, State Auditor’s Office.

**Management-to-Staff Ratios.** Also included in this report is information on management-to-staff ratios, which are used to determine the number of employees who report directly to a single manager or supervisor. Texas state agencies and higher education institutions have statutory requirements for this ratio. Texas Government Code, Section 651.004(c), specifies that an entity in the executive branch that employs more than 100 FTEs “...may not employ more than one full-time equivalent employee in a management position for every 11 full-time equivalent employees...in non-managerial staff positions.”

While the SAO did not independently verify the data that state agencies and higher education institutions reported, the data and information in this report were subject to certain procedures to ensure accuracy.



## Chapter I Changes in Full-time Equivalent (FTE) Levels



Increase

Statewide FTEs increased in fiscal year 2024 compared to fiscal year 2023.

During fiscal year 2024, state agencies and higher education institutions reported an average of **358,441.6** FTEs. That was an **increase** of 17,131.6 FTEs (or 5.0 percent) compared with the average number of FTEs reported in fiscal year 2023 (341,310.0). The majority of that increase came from higher education institutions. Specific changes in FTE levels for one-year and five-year periods are listed below.

### State Agencies

- ↑ One-year change:** State agencies reported an average of **147,226.6** FTEs in fiscal year 2024. That was an **increase** of 6,637.4 FTEs (or 4.7 percent) since fiscal year 2023. This increase may be attributed, in part, to the legislative and agency pay increases that may have allowed agencies to fill vacancies and retain employees as well as an increase in FTE limitations authorized at some state agencies.
- ↑ Five-year change:** Compared to fiscal year 2020, state agencies reported an average of 147,226.6 FTEs in fiscal year 2024, an **increase** of 1,179.1 FTEs (or 0.8 percent).

### Higher Education Institutions

**↑ One-year change:** Higher education institutions reported an average of **211,215.0** FTEs in fiscal year 2024. That was an **increase** of 10,494.2 FTEs (or 5.2 percent) since fiscal year 2023.

**↑ Five-year change:** Compared to fiscal year 2020, higher education institutions reported an average of **211,215.0** FTEs in fiscal year 2024, an **increase** of 24,190.8 FTEs (or 12.9 percent). This increase is attributed, in part, to the growth of the 8 medical institutions of The University of Texas System, which accounted for 67.1 percent (or 16,238.0 FTEs) of the 5-year growth in FTEs at higher education institutions.

Figure 2 on the next page shows the one-year and five-year comparisons in FTE levels by General Appropriations Act (GAA) article (see text box). See [Appendix 4](#) and [Appendix 5](#) for information on FTE levels and trends at state agencies and higher education institutions.

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#### General Appropriations Act Articles

State agencies and higher education institutions are organized under administrative sections, called articles, in the General Appropriations Act.

Figure 2

**One-Year and Five-Year Change in Annual FTE Levels by GAA Article**

GAA Article	Fiscal Year 2024 Annual Average	One-year Comparison (Change from Fiscal Year 2023 to Fiscal Year 2024)		Five-year Comparison (Change from Fiscal Year 2020 to Fiscal Year 2024)	
		Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change
Article I - General Government	10,015.0	563.2	▲ 6.0%	302.5	▲ 3.1%
Article II - Health and Human Services	53,005.7	3,213.6	▲ 6.5%	853.3	▲ 1.6%
Article III - Higher Education	211,215.0	10,494.2	▲ 5.2%	24,190.8	▲ 12.9%
Article III - Public Education	3,561.1	299.8	▲ 9.2%	854.4	▲ 31.6%
Article IV - The Judiciary	1,853.0	38.1	▲ 2.1%	70.1	▲ 3.9%
Article V - Public Safety and Criminal Justice	44,457.7	1,359.6	▲ 3.2%	(3,425.3)	▼ (7.2%)
Article VI - Natural Resources	9,194.2	466.6	▲ 5.3%	900.9	▲ 10.9%
Article VII - Business and Economic Development	19,532.2	482.9	▲ 2.5%	1,388.7	▲ 7.7%
Article VIII - Regulatory <sup>a</sup>	3,617.4	156.4	▲ 4.5%	162.6	▲ 4.7%
Article X - The Legislature	1,990.3	57.2	▲ 3.0%	71.9	▲ 3.7%
<b>Statewide (Excluding Higher Education)</b>	<b>147,226.6</b>	<b>6,637.4</b>	<b>▲ 4.7% <sup>b</sup></b>	<b>1,179.1</b>	<b>▲ 0.8% <sup>b</sup></b>
<b>Statewide (Including Higher Education)</b>	<b>358,441.6</b>	<b>17,131.6</b>	<b>▲ 5.0% <sup>b</sup></b>	<b>25,369.9</b>	<b>▲ 7.6% <sup>b</sup></b>

<sup>a</sup> Includes self-directed, semi-independent agencies, although they are not listed in the GAA.

<sup>b</sup> Percentage is not the sum of the individual percentages.







Source: FTE System, State Auditor’s Office.

FTEs increased at higher rates in the first half of fiscal year 2024.

As shown in Figure 3, FTE levels increased in each of the four quarters in fiscal year 2024 compared to the FTE levels during those same time periods in fiscal year 2023.

Figure 3

**FTE Quarterly Comparison Between Fiscal Years 2023 and 2024<sup>a</sup>**

Time Period <sup>b</sup>	Fiscal Year 2023			Fiscal Year 2024			Percent Change
	 State Agencies	 Higher Education Institutions	 Totals	 State Agencies	 Higher Education Institutions	 Totals	Quarterly Change (from FY 2023 to FY 2024)
Quarter 1	137,499.2	205,050.9	342,550.1	145,240.7	215,970.2	361,210.9	▲ 5.4%
Quarter 2	138,945.7	203,244.9	342,190.6	146,664.2	214,423.4	361,087.6	▲ 5.5%
Quarter 3	141,691.5	207,458.4	349,149.9	147,593.0	217,750.1	365,343.1	▲ 4.6%
Quarter 4	144,121.9	187,123.2	331,245.1	149,399.2	196,706.7	346,105.9	▲ 4.5%
<b>Annual Average<sup>c</sup></b>	<b>140,589.2</b>	<b>200,720.8</b>	<b>341,310.0</b>	<b>147,226.6</b>	<b>211,215.0</b>	<b>358,441.6</b>	<b>▲ 5.0%</b>

<sup>a</sup> State agencies and higher education institutions may have submitted updates for prior reporting periods, which could cause differences between this report and reports that the State Auditor’s Office has previously issued.

<sup>b</sup> Quarter 1 includes September, October, and November; Quarter 2 includes December, January, and February; Quarter 3 includes March, April, and May; and Quarter 4 includes June, July, and August.

<sup>c</sup> Annual averages are not averages of the quarterly data presented.

Source: FTE System, State Auditor’s Office.

## Chapter 2 Statewide FTE Employee Data

The majority of FTEs statewide were paid from appropriated funds.

Statewide, in fiscal year 2024, 63.9 percent of FTEs were paid from appropriated funds (state and federal appropriations). That figure includes FTEs funded 100.0 percent by federal programs (see Figure 4). On average, in fiscal year 2024, 98.2 percent of FTEs at state agencies and 40.0 percent of FTEs at higher education institutions were paid from appropriated funds.

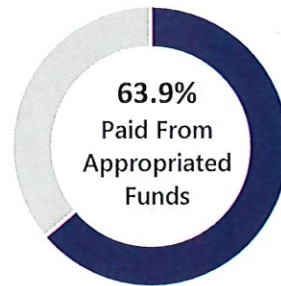


Figure 4

### Statewide FTEs by Funding Source for Fiscal Year 2024

Entity	FTEs Paid from Appropriated Funds		FTEs Paid from Non-appropriated Funds		Contract FTEs <sup>a</sup>		Total FTEs
	Number of FTEs	Percent	Number of FTEs	Percent	Number of FTEs	Percent	
State Agencies	144,571.7	98.2%	1,560.1	1.1%	1,094.8	0.7%	147,226.6
Higher Education Institutions	84,419.0	40.0%	126,300.5	59.8%	495.5	0.2%	211,215.0
<b>Statewide</b>	<b>228,990.7</b>	<b>63.9% <sup>b</sup></b>	<b>127,860.6</b>	<b>35.7% <sup>b</sup></b>	<b>1,590.3</b>	<b>0.4% <sup>b</sup></b>	<b>358,441.6</b>

<sup>a</sup> For more information on contract FTEs, see page 17 in this chapter. Contract FTEs reported in this table are also paid from appropriated funds. However, for the purposes of this table and summary, contract FTEs are counted and reported separately from non-contract FTEs.

<sup>b</sup> The statewide percentage is not the sum of the individual percentages.

Source: FTE System, State Auditor’s Office.



FTEs by GAA Article

Higher education institutions employed 58.9 percent of the State workforce in fiscal year 2024.

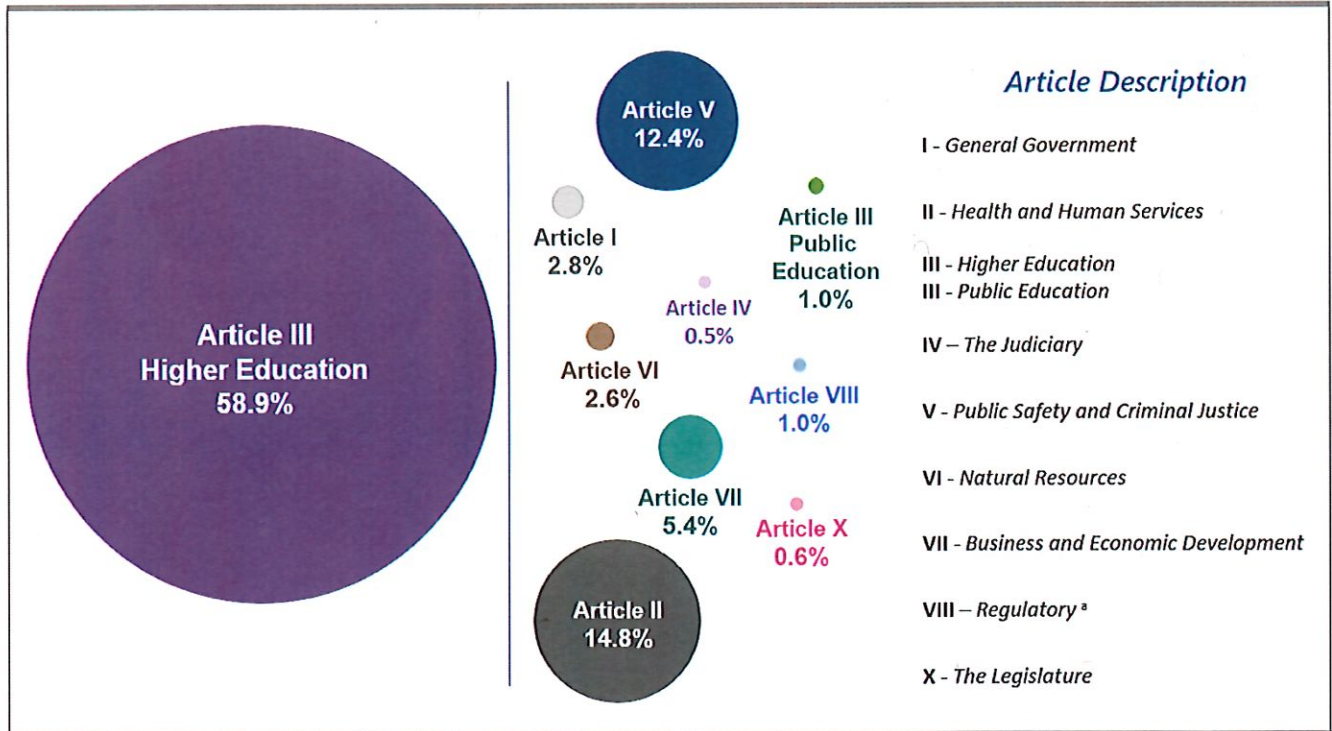
In fiscal year 2024, higher education institutions in Article III of the GAA employed more than half of the State workforce (see text box for definition). Health and human services agencies and public safety and criminal justice agencies (Articles II and V of the GAA, respectively) together employed 27.2 percent of the State workforce. Figure 5 shows the distribution of FTEs by GAA article.

**Definition of State Workforce**

For the purposes of this report, the term “State workforce” includes employees of both state agencies and higher education institutions.

Figure 5

*FTE Distribution by GAA Article for Fiscal Year 2024<sup>a</sup>*



<sup>a</sup> Includes self-directed, semi-independent agencies, although they are not listed in the GAA.





**FTE Levels at Higher Education Institutions**

Figure 6 shows the distribution of the State’s higher education FTEs by university system (see text box) for fiscal year 2024. In fiscal year 2024, The University of Texas System employed 61.1 percent of all higher education FTEs.

For a detailed list of one-year and five-year changes in FTE levels at the higher education institutions within each university system, as well as those institutions that are independent, see [Appendix 5](#).

**Higher Education Institutions**

Article III of the GAA lists higher education institutions organized within eight university systems, as well as those that are identified as independent institutions, which are not part of a university system and are governed by their own boards.

A university system is the association of one or more public senior colleges or universities, medical or dental units, or other agencies of higher education under the policy direction of a single governing board.

The Texas A&M System Shared Services Center is included in the 77 higher education institutions but is not listed in Article III of the GAA.

Figure 6

***Distribution of Higher Education FTEs by University System for Fiscal Year 2024***

University System	Institutions Within the System	Annual Average FTEs	Percentage of State Higher Education Workforce	Percentage of State Workforce <sup>a</sup>
The University of Texas System <sup>b</sup>	18	129,035.3	61.1%	36.0%
Texas A&M University System <sup>c</sup>	23	32,817.5	15.5%	9.2%
Texas Tech University System	6	15,955.8	7.6%	4.5%
Texas State University System	10	10,348.4	4.9%	2.9%
University of Houston System	6	9,887.3	4.7%	2.8%
University of North Texas System	4	8,480.5	4.0%	2.4%
Texas Woman’s University System <sup>d</sup>	2	1,824.9	0.9%	0.5%
Texas State Technical College System	7	1,794.4	0.8%	0.5%
Independent Universities	1	1,070.9	0.5%	0.3%
<b>Totals</b>	<b>77</b>	<b>211,215.0</b>	<b>100.0%</b>	<b>58.9% <sup>e</sup></b>

<sup>a</sup> Percentages are based on an average of 358,441.6 FTEs in state agencies and higher education institutions.  
<sup>b</sup> Senate Bill 1055 (88th Legislature, Regular Session) authorized Stephen F. Austin State University as part of The University of Texas System, effective September 1, 2023, at the beginning of fiscal year 2024.  
<sup>c</sup> Effective November 7, 2024, The Texas A&M System Board of Regents approved the name change of Texas A&M University-Commerce to East Texas A&M University.  
<sup>d</sup> Senate Bill 1126 (87th Legislature, Regular Session) authorized the establishment and administration of the Texas Woman’s University (TWU) System, effective May 26, 2021. The TWU System Office began reporting FTEs as a separate reporting entity in fiscal year 2024.  
<sup>e</sup> Percentage does not sum precisely due to rounding.

Source: FTE System, State Auditor’s Office.

Figure 7 shows the 10 higher education institutions with the highest annual average FTEs in fiscal year 2024. These 10 institutions represented 63.2 percent of the State’s higher education workforce and 37.3 percent of the entire State workforce.

Figure 7

***Ten Higher Education Institutions with the Highest Annual Average FTEs for Fiscal Year 2024***

Rank	Higher Education Institution	Annual Average FTEs	Percentage of State Higher Education Workforce <sup>a</sup>	Percentage of State Workforce <sup>b</sup>
1	The University of Texas M.D. Anderson Cancer Center	25,294.1	12.0%	7.1%
2	The University of Texas Southwestern Medical Center	22,334.4	10.6%	6.2%
3	The University of Texas at Austin	18,612.9	8.8%	5.2%
4	The University of Texas Medical Branch at Galveston	14,409.6	6.8%	4.0%
5	The University of Texas Health Science Center at Houston	12,504.7	5.9%	3.5%
6	Texas A&M University	12,494.4	5.9%	3.5%
7	Texas Tech University	7,416.6	3.5%	2.1%
8	The University of Texas Health Science Center at San Antonio	7,358.1	3.5%	2.1%
9	University of Houston	6,890.7	3.3%	1.9%
10	University of North Texas	6,226.5	2.9%	1.7%
<b>Totals</b>		<b>133,542.0</b>	<b>63.2%</b>	<b>37.3%</b>

<sup>a</sup> Percentages are based on an average of 211,215.0 FTEs in higher education institutions.

<sup>b</sup> Percentages are based on an average of 358,441.6 FTEs in state agencies and higher education institutions.

Source: FTE System, State Auditor’s Office.

FTEs by Employee Type at Higher Education Institutions

Figure 8 compares higher education institutions’ FTE data reported by quarter for fiscal years 2023 and 2024, for administrators, faculty, and staff. In fiscal year 2024, total FTEs in higher education institutions increased 5.2 percent compared to fiscal year 2023. Specifically:

- Administrator FTEs increased by 2.4 percent.
- Faculty FTEs increased by 3.1 percent.
- Staff FTEs increased by 5.8 percent.

Figure 8

**Higher Education Institutions’ FTEs Reported for Each Quarter of Fiscal Years 2023 and 2024**

Time Period	Fiscal Year 2023				Fiscal Year 2024			
	Administrators <sup>a</sup>	Faculty <sup>b</sup>	Staff <sup>c</sup>	Totals <sup>d</sup>	Administrators <sup>a</sup>	Faculty <sup>b</sup>	Staff <sup>c</sup>	Totals <sup>d</sup>
Quarter 1	3,133.3	41,656.1	160,259.6	205,050.9	3,184.4	42,920.2	169,864.0	215,970.2
Quarter 2	3,132.4	41,737.7	158,375.3	203,244.9	3,207.1	42,886.9	168,328.4	214,423.4
Quarter 3	3,153.0	41,654.6	162,649.4	207,458.4	3,234.2	42,786.1	171,728.7	217,750.1
Quarter 4	3,125.8	25,165.6	158,831.8	187,123.2	3,216.6	26,261.8	167,265.1	196,706.7
<b>Annual Average <sup>e</sup></b>	<b>3,137.1</b>	<b>37,554.1</b>	<b>160,030.0</b>	<b>200,720.8</b>	<b>3,211.8</b>	<b>38,714.8</b>	<b>169,298.0</b>	<b>211,215.0</b>
<b>Percentage Change Between Fiscal Year 2023 and Fiscal Year 2024</b>					<b>2.4%</b>	<b>3.1%</b>	<b>5.8%</b>	<b>5.2%</b>

<sup>a</sup> Includes chancellor, vice chancellor, associate chancellor, assistant chancellor, president, vice president, associate vice president, assistant vice president, dean, associate dean, assistant dean, and any other administrative position having similar responsibilities to those positions.

<sup>b</sup> Includes positions with the purpose of conducting instruction, research, or public service as a principal activity. Individuals appointed to those positions may hold academic rank titles of professor, associate professor, assistant professor, instructor, lecturer, or the equivalent of any of those academic ranks. Adjunct faculty are included in this category. Faculty does not include graduate, instruction, or research assistants.

<sup>c</sup> Includes graduate and student assistants, individuals who meet the reporting criteria of “contract worker,” and all other positions not reported as administrators or faculty.

<sup>d</sup> Totals are not the sum of the subtotals presented.

<sup>e</sup> Annual averages are not the averages of the quarterly data presented due to rounding.

Sources: Section 5(7)(b), page III-283, the GAA (88th Legislature), defined administrators; the State Auditor’s Office developed the definitions of faculty and other staff; and the State Auditor’s Office’s FTE System provided the reported FTE data.



Entities with the Most FTEs

Six higher education institutions and four state agencies employed 55.5 percent of the State workforce.

In fiscal year 2024, 191 state entities reported FTE data (114 state agencies and 77 higher education institutions). Figure 11 lists the 10 state entities that reported the largest number of FTEs; these entities employed 55.5 percent of the State workforce. A full listing of one-year and five-year changes in FTE levels is provided in [Appendix 4](#) for state agencies and in [Appendix 5](#) for higher education institutions.

Figure 11

*Ten State Agencies and Higher Education Institutions with the Highest Annual Average FTEs for Fiscal Year 2024*

Rank	State Agency or Higher Education Institution	Annual Average FTEs	Percentage of State Workforce <sup>a</sup>
1	Health and Human Services Commission	37,094.1	10.3%
2	Department of Criminal Justice	30,818.7	8.6%
3	The University of Texas M.D. Anderson Cancer Center	25,294.1	7.1%
4	The University of Texas Southwestern Medical Center	22,334.4	6.2%
5	The University of Texas at Austin	18,612.9	5.2%
6	The University of Texas Medical Branch at Galveston	14,409.6	4.0%
7	Department of Transportation	13,325.3	3.7%
8	The University of Texas Health Science Center at Houston	12,504.7	3.5%
9	Texas A&M University	12,494.4	3.5%
10	Department of Family and Protective Services	11,937.8	3.3%
<b>Totals</b>		<b>198,826.0</b>	<b>55.5% <sup>b</sup></b>

<sup>a</sup> Percentages are based on an average of 358,441.6 FTEs in state agencies and higher education institutions.

<sup>b</sup> Percentage does not sum due to rounding.

Source: FTE System, State Auditor’s Office.

## Appendix 3

### Higher Education Institutions That Exceeded FTE Limitations

Figure 16 shows the 14 higher education institutions' explanations for exceeding their annual limitations. This includes 1 of the 7 medical institutions. The numbers represent the annual average full-time equivalent (FTE) employees subject to the annual limitations on state employment levels (otherwise known as the *FTE cap*) paid from appropriated funds, including contract FTEs. [Chapter 3](#) provides more information on mandated FTE limitations.

Figure 16

#### *Higher Education Institutions That Exceeded Their Legislatively Mandated Annual FTE Limitations in Fiscal Year 2024*

Higher Education Institution Number and Name	Annual FTE Limitation	FTEs Reported (Subject to the Annual Limitation)	FTEs Over Annual Limitation	Percentage Over Annual Limitation	Reason for Exceeding the Annual Limitation (Reported by the Higher Education Institution)
575 – Texas Division of Emergency Management	416.4	451.2	34.8	8.4%	<i>TDEM has increased in FTE size due to available federal funding and the continuance to propel emergency management preparedness, response, recovery and mitigation for the state of Texas.</i>
712 – Texas A&M Engineering Experiment Station	842.4	1,051.0	208.6	24.8%	<i>TEES, a research agency affiliated with Texas A&amp;M University, reported an average of 1,051.0 Full-Time Equivalents (FTEs) funded by appropriated sources during FY24. This figure represents an increase of 208.6 FTEs beyond the established limitation. Importantly, this increase does not come from General Revenue or General Revenue - Dedicated funds.</i>

Higher Education Institution Number and Name	Annual FTE Limitation	FTEs Reported (Subject to the Annual Limitation)	FTEs Over Annual Limitation	Percentage Over Annual Limitation	Reason for Exceeding the Annual Limitation (Reported by the Higher Education Institution)
714 - The University of Texas at Arlington	1,957.3	1,996.2	38.9	2.0%	<p><i>Instead, it is attributed to a rise in externally funded research grants, primarily from federal sources. TEES continues to focus on securing new research opportunities, including substantial, multi-year proposals. Additionally, during the summer months, research expenditures and FTEs rise as University Engineering Faculty shift from academic funding to research grant funding, such as those provided by TEES.</i></p> <p><i>Our understanding of Article IX, Section 6.10(a)(2) is that the FTE limitation for institutions of higher education equals the bill pattern FTE plus the lesser of 10% of that amount or 50 additional FTEs. For UT Arlington, this section allows up to 50 FTE above the bill pattern FTE limit.</i></p>

Higher Education Institution Number and Name	Annual FTE Limitation	FTEs Reported (Subject to the Annual Limitation)	FTEs Over Annual Limitation	Percentage Over Annual Limitation	Reason for Exceeding the Annual Limitation (Reported by the Higher Education Institution)
715 - Prairie View A&M University	830.5	846.2	15.7	1.9%	<i>The FTE limitation was exceeded primarily due to the creation and launch of the new PV Cares Initiative in April 2024. This first-of-its-kind in the nation initiative is designed to assign a three-person care team of an academic advisor, financial counselor, and career coach (58.7 FTE increase) to each undergraduate student pursuing a bachelor's degree. In partnership with faculty mentors, these teams will guide students throughout their academic journey, which is expected to lead to positive retention outcomes, timely graduation, and post-graduation success.</i>
719 - Texas State Technical College System Administration	28.2	29.9	1.7	6.0%	<i>During our recent reorganization, additional leadership positions were moved to the System Operations team, causing the FTE count to exceed our cap. Still staying under the allowable capacity, we are still moving employees to the correct appropriation to better reflect the leadership role associations.</i>
723 - The University of Texas Medical Branch at Galveston	1,624.4	1,688.0	63.6	3.9%	<i>The FTE limit was exceeded due to a rise in clinical staffing requirements to accommodate the increased patient volume at the League City Hospital and Ambulatory Care locations.</i>

Higher Education Institution Number and Name	Annual FTE Limitation	FTEs Reported (Subject to the Annual Limitation)	FTEs Over Annual Limitation	Percentage Over Annual Limitation	Reason for Exceeding the Annual Limitation (Reported by the Higher Education Institution)
727 - Texas A&M Transportation Institute	437.0	465.3	28.3	6.5%	<i>During FY24, TTI experienced continued research growth, leading to increases in hiring of professional research staff. Because research funds are considered appropriated, this led to our exceeding the FTE cap. It should be noted that these employees are funded from external research sponsors and not by general revenue.</i>
730 - University of Houston	2,014.7	2,225.2	210.5	10.4%	<i>UH FTE cap was reduced for FY24-25 as compared to FY22-23, due to a combination of the 5% reduction in state funding, tuition/fee and primarily due to the impact of COVID-19 on the university's operations causing a significant volume of vacancies. The higher FTE levels in FY24 reflect UH's working diligently to fill those vacancies.</i>
751 - Texas A&M University - Commerce	743.7	744.2	0.5	0.1%	<i>In December of 2023, the university discontinued the outsourcing of the IT department and brought that IT department in-house.</i>
754 - Texas State University	1,770.7	1,804.3	33.6	1.9%	<i>The FTE limitation was exceeded due to an increase in staff, academic, and student employment needed to support our path to achieve the R1 Carnegie classification.</i>



Higher Education Institution Number and Name	Annual FTE Limitation	FTEs Reported (Subject to the Annual Limitation)	FTEs Over Annual Limitation	Percentage Over Annual Limitation	Reason for Exceeding the Annual Limitation (Reported by the Higher Education Institution)
755 - Stephen F. Austin State University	517.7	620.4	102.7	19.8%	<i>SFA expended Hazlewood funding on salaries for FY 2024 and the FTE cap does not include an adjustment for the Hazlewood funding.</i>
768 - Texas Tech University System Administration	74.3	74.8	0.5	0.7%	<i>In accordance with the General Appropriations Act, Article IX, Section 6.10, TTUS' FTEs paid from appropriated funds were within the allowable variance in general limitations for institutions of higher education. The 0.5 FTE is within the lesser of 110% or plus 50 FTE.</i>
773 - University of North Texas at Dallas	336.8	345.7	8.9	2.6%	<i>To strengthen academic standards and promote student achievement at UNT Dallas, the need for additional faculty, student support staff, and expanded academic offerings continues to grow. Increased academic and classroom support is essential to improving student success, college preparedness, and overall educational outcomes for UNT Dallas students.</i>
788 - Lamar State College - Port Arthur	175.0	203.3	28.3	16.2%	<i>Agency 788 staffing has increased due to more remote campus locations, along with program growth and increased enrollment.</i>

Source: FTE System, State Auditor's Office.

## Appendix 5

### Higher Education Changes in FTE Levels

Figure 18 shows the one-year and five-year changes in annual full-time equivalent (FTE) levels at higher education institutions, grouped by university system.

Figure 18

#### *Changes in Annual FTE Levels by University System and Higher Education Institution*

Higher Education Institution	Fiscal Year 2024 Annual Average	One-year Comparison (Change from Fiscal Year 2023 to Fiscal Year 2024)		Five-year Comparison (Change from Fiscal Year 2020 to Fiscal Year 2024)	
		Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change
<b>The University of Texas System</b>					
The University of Texas System Administration	489.5	16.7	3.5%	(33.5)	(6.4%)
The University of Texas at Arlington	4,453.4	230.5	5.5%	193.4	4.5%
The University of Texas at Austin	18,612.9	(214.1)	(1.1%)	1,193.5	6.9%
The University of Texas at Dallas	4,808.4	285.9	6.3%	401.5	9.1%
The University of Texas at El Paso	3,561.2	30.2	0.9%	151.5	4.4%
The University of Texas of the Permian Basin	547.8	11.5	2.1%	(68.6)	(11.1%)
The University of Texas Rio Grande Valley <sup>a</sup>	4,044.0	138.8	3.6%	349.3	9.5%
The University of Texas at San Antonio	4,250.8	17.3	0.4%	(30.3)	(0.7%)
The University of Texas at Tyler	1,167.1	39.2	3.5%	70.3	6.4%
The University of Texas M.D. Anderson Cancer Center	25,294.1	1,715.2	7.3%	3,282.0	14.9%
The University of Texas Southwestern Medical Center	22,334.4	980.1	4.6%	5,492.9	32.6%
The University of Texas Medical Branch at Galveston	14,409.6	947.7	7.0%	1,782.1	14.1%
The University of Texas Health Science Center at Houston	12,504.7	714.2	6.1%	2,616.3	26.5%

Higher Education Institution	Fiscal Year 2024 Annual Average	One-year Comparison (Change from Fiscal Year 2023 to Fiscal Year 2024)		Five-year Comparison (Change from Fiscal Year 2020 to Fiscal Year 2024)	
		Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change
The University of Texas Health Science Center at San Antonio	7,358.1	554.7	8.2%	1,376.5	23.0%
The University of Texas Health Science Center at Tyler	1,430.1	130.2	10.0%	187.6	15.1%
The University of Texas Rio Grande Valley School of Medicine <sup>a</sup>	913.7	(73.4)	(7.4%)	141.8	18.4%
The University of Texas at Austin Dell Medical School <sup>b</sup>	1,358.8	1,358.8	100.0%	1,358.8	100.0%
Stephen F. Austin State University <sup>c</sup>	1,496.7	133.8	9.8%	(142.3)	(8.7%)
<b>Subtotals for The University of Texas System</b>	<b>129,035.3</b>	<b>7,017.3</b>	<b>5.8%</b>	<b>18,322.8</b>	<b>16.5%</b>
<b>Texas A&amp;M University System</b>					
Texas A&M University System Administrative and General Offices	285.5	12.3	4.5%	7.0	2.5%
Texas A&M University - Central Texas	318.9	17.3	5.7%	28.8	9.9%
Texas A&M University – Commerce <sup>d</sup>	1,287.4	73.7	6.1%	56.1	4.6%
Texas A&M University - Corpus Christi	1,731.9	102.4	6.3%	100.2	6.1%
Texas A&M University at Galveston	391.6	10.1	2.6%	11.4	3.0%
Texas A&M University - Kingsville	1,151.2	41.6	3.7%	36.9	3.3%
Texas A&M International University	964.5	29.1	3.1%	120.9	14.3%
Texas A&M University	12,494.4	621.7	5.2%	1,007.6	8.8%
Texas A&M System Shared Services Center	278.8	90.8	48.3%	183.7	193.2%
Prairie View A&M University	1,473.1	79.4	5.7%	38.9	2.7%
Texas A&M University - San Antonio	765.3	12.4	1.6%	111.3	17.0%
Tarleton State University	1,510.6	52.3	3.6%	166.2	12.4%
Texas A&M University - Texarkana	295.1	3.2	1.1%	3.9	1.3%
West Texas A&M University	1,033.6	(15.0)	(1.4%)	13.3	1.3%
Texas A&M University System Health Science Center	2,219.4	201.2	10.0%	487.0	28.1%
Texas A&M AgriLife Extension Service	1,524.6	16.3	1.1%	67.9	4.7%

Higher Education Institution	Fiscal Year 2024 Annual Average	One-year Comparison (Change from Fiscal Year 2023 to Fiscal Year 2024)		Five-year Comparison (Change from Fiscal Year 2020 to Fiscal Year 2024)	
		Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change
Texas A&M AgriLife Research	1,636.9	51.5	3.2%	83.0	5.3%
Texas A&M Engineering Experiment Station	1,139.8	35.4	3.2%	59.1	5.5%
Texas A&M Engineering Extension Service	659.2	57.8	9.6%	93.6	16.5%
Texas A&M Forest Service	510.8	22.9	4.7%	22.9	4.7%
Texas A&M Transportation Institute	520.9	6.7	1.3%	45.6	9.6%
Texas A&M Veterinary Medical Diagnostic Laboratory	172.8	6.3	3.8%	12.4	7.7%
Texas Division of Emergency Management <sup>e</sup>	451.2	51.5	12.9%	228.6	102.7%
<b>Subtotals for Texas A&amp;M University System</b>	<b>32,817.5</b>	<b>1,580.9</b>	<b>5.1%</b>	<b>2,986.3</b>	<b>10.0%</b>
<b>University of Houston System</b>					
University of Houston System Administration	54.7	(0.7)	(1.3%)	(6.7)	(10.9%)
University of Houston	6,890.7	286.3	4.3%	133.0	2.0%
University of Houston - Clear Lake	1,112.4	48.9	4.6%	75.2	7.3%
University of Houston - Downtown	1,185.9	27.9	2.4%	17.5	1.5%
University of Houston - Victoria	443.0	(26.7)	(5.7%)	(29.9)	(6.3%)
University of Houston College of Medicine <sup>f</sup>	200.6	50.7	33.8%	200.6	100.0%
<b>Subtotals for University of Houston System</b>	<b>9,887.3</b>	<b>386.4</b>	<b>4.1%</b>	<b>389.7</b>	<b>4.1%</b>
<b>University of North Texas System</b>					
University of North Texas System Administration	364.9	5.5	1.5%	(77.6)	(17.5%)
University of North Texas	6,226.5	291.3	4.9%	793.5	14.6%
University of North Texas at Dallas	495.6	25.1	5.3%	60.9	14.0%
University of North Texas Health Science Center at Fort Worth	1,393.5	36.3	2.7%	63.2	4.8%
<b>Subtotals for University of North Texas System</b>	<b>8,480.5</b>	<b>358.2</b>	<b>4.4%</b>	<b>840.0</b>	<b>11.0%</b>

Higher Education Institution	Fiscal Year 2024 Annual Average	One-year Comparison (Change from Fiscal Year 2023 to Fiscal Year 2024)		Five-year Comparison (Change from Fiscal Year 2020 to Fiscal Year 2024)	
		Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change
<b>Texas Tech University System</b>					
Texas Tech University System Administration	253.3	7.6	3.1%	82.8	48.6%
Angelo State University	999.0	12.1	1.2%	27.9	2.9%
Midwestern State University <sup>g</sup>	698.8	(42.6)	(5.7%)	(59.6)	(7.9%)
Texas Tech University	7,416.6	358.9	5.1%	712.2	10.6%
Texas Tech University Health Sciences Center	4,866.0	178.0	3.8%	218.5	4.7%
Texas Tech University Health Sciences Center at El Paso	1,722.1	47.3	2.8%	(20.1)	(1.2%)
<b>Subtotals for Texas Tech University System</b>	<b>15,955.8</b>	<b>561.3</b>	<b>3.6%</b>	<b>961.7</b>	<b>6.4%</b>
<b>Texas State University System</b>					
Texas State University System	43.2	(1.9)	(4.2%)	0.0	0.0%
Lamar Institute of Technology	245.9	0.6	0.2%	58.8	31.4%
Lamar State College - Orange	162.4	9.6	6.3%	9.9	6.5%
Lamar State College - Port Arthur	235.8	40.7	20.9%	48.1	25.6%
Lamar University	1,439.8	65.7	4.8%	65.3	4.8%
Sam Houston State University	2,887.5	(40.6)	(1.4%)	224.4	8.4%
Sam Houston State University College of Osteopathic Medicine <sup>h</sup>	112.0	112.0	100.0%	112.0	100.0%
Sul Ross State University	361.1	30.7	9.3%	(10.3)	(2.8%)
Sul Ross State University Rio Grande College	45.7	2.3	5.3%	(22.1)	(32.6%)
Texas State University	4,815.0	314.8	7.0%	226.7	4.9%
<b>Subtotals for Texas State University System</b>	<b>10,348.4</b>	<b>533.9</b>	<b>5.4%</b>	<b>712.8</b>	<b>7.4%</b>
<b>Texas State Technical College System</b>					
Texas State Technical College System Administration	47.2	1.9	4.2%	6.1	14.8%
Texas State Technical College - Fort Bend	96.1	6.5	7.3%	10.4	12.1%
Texas State Technical College - Harlingen	529.6	30.4	6.1%	31.7	6.4%
Texas State Technical College - Marshall	102.4	7.9	8.4%	11.8	13.0%
Texas State Technical College - North Texas	68.7	3.7	5.7%	23.9	53.3%

Higher Education Institution	Fiscal Year 2024 Annual Average	One-year Comparison (Change from Fiscal Year 2023 to Fiscal Year 2024)		Five-year Comparison (Change from Fiscal Year 2020 to Fiscal Year 2024)	
		Change in Number of FTEs	Percent Change	Change in Number of FTEs	Percent Change
Texas State Technical College - Waco	721.6	49.8	7.4%	46.8	6.9%
Texas State Technical College - West Texas	228.8	10.9	5.0%	(1.7)	(0.7%)
<b>Subtotals for Texas State Technical College System</b>	<b>1,794.4</b>	<b>111.1</b>	<b>6.6%</b>	<b>129.0</b>	<b>7.7%</b>
<b>Texas Woman’s University System</b>					
Texas Woman’s University <sup>i</sup>	1,824.9	(59.5)	(3.2%)	28.0	1.6%
Texas Woman’s University System <sup>i</sup>	0.0	0.0	0.0%	0.0	0.0%
<b>Subtotals for Texas Woman’s University System</b>	<b>1,824.9</b>	<b>(59.5)</b>	<b>(3.2%)</b>	<b>28.0</b>	<b>1.6%</b>
<b>Independent Universities</b>					
Texas Southern University	1,070.9	4.6	0.4%	(179.5)	(14.4%)
<b>Subtotals for Independent Universities</b>	<b>1,070.9</b>	<b>4.6</b>	<b>0.4%</b>	<b>(179.5)</b>	<b>(14.4%)</b>
<b>Totals</b>	<b>211,215.0</b>	<b>10,494.2</b>	<b>5.2%</b>	<b>24,190.8</b>	<b>12.9%</b>

<sup>a</sup> The University of Texas Rio Grande Valley School of Medicine’s FTEs were reported as part of The University of Texas Rio Grande Valley prior to fiscal year 2020.

<sup>b</sup> The University of Texas at Austin Dell Medical School began reporting FTEs in fiscal year 2024.

<sup>c</sup> Effective September 1, 2023, at the beginning of fiscal year 2024, Stephen F. Austin State University became part of The University of Texas System. Previously, the institution was reported as an independent university.

<sup>d</sup> Effective November 7, 2024, the Texas A&M System Board of Regents approved the name change of Texas A&M University - Commerce to East Texas A&M University.

<sup>e</sup> House Bill 2794 (86th Legislature) transferred the Texas Division of Emergency Management programs from the Department of Public Safety to the Texas A&M University System, effective September 1, 2019.

<sup>f</sup> House Bill 826 (86th Legislature) authorized the creation of the University of Houston College of Medicine (College), effective May 1, 2019. The College began reporting FTEs in fiscal year 2022.

<sup>g</sup> Effective September 1, 2021, Midwestern State University became a member of the Texas Tech University System. Previously, the institution was reported as an independent university.

<sup>h</sup> House Bill 2867 (86<sup>th</sup> Legislature, Regular Session) authorized the establishment of Sam Houston State University College of Osteopathic Medicine, effective May 13, 2019. The College began reporting FTEs in fiscal year 2024.

<sup>i</sup> Senate Bill 1126 (87th Legislature, Regular Session) authorized the establishment and administration of the Texas Woman’s University (TWU) System, effective May 26, 2021. Previously, Texas Woman’s University was reported as an independent university.

Source: FTE System, State Auditor’s Office.



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Texas State Technical College  
Internal Audit  
Attestation Disclosures

Responsible Management	Issue Reported by Management	Report Date	Management's Corrective Action Plan	Internal Audit Assistance/Follow-up
No new reports were made.				

The noted items were reported during the attestation process, and have been disclosed to the Chancellor. These were deemed to be worthy of disclosure to the Audit Committee.