



Report  
to the 87<sup>th</sup>  
Legislature

State of Texas  
Overpayment  
Recovery Audit

Glenn Hegar  
Texas Comptroller of Public Accounts





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# Executive Summary

## Introduction and Procurement Summary

In 2005, the 79th Legislature passed Senate Bills 1569 and 1863 requiring the Comptroller's office to contract for the recovery of certain state agency overpayments. Senate Bill 1571, passed in 2019, requires the results of this effort be summarized and sent to the Legislature by Feb. 1 of each odd-numbered year. By statute, the consultant's compensation may be a percentage of the actual amount recovered from the recovery audit process.


The law initially limited the scope of the recovery audit to payments made to vendors by state agencies and institutions of higher education and defined agencies eligible for audit under the program as those with the preceding biennial expenditures totaling over \$100 million. While certain payments are by rule ineligible for recovery audit activities, such as state employee payroll and benefits, annuitant payments, unemployment compensation and certain grant payments, Medicaid recoveries for certain inpatient claims were eligible in the early stages of the recovery audit program.

In March 2006, the Comptroller's office contracted with Horn & Associates, a consultant specializing in recovery audits, to carry out the audits at the 34 agencies meeting the criteria for vendor overpayment recovery audits. Horn hired PRGX USA, Inc., a third-party vendor specializing in healthcare audits, to carry out the Medicaid audit portion of the audit. The recovery audit was completed June 2010.

However, in 2011, a provision of the Patient Protection and Affordable Care Act (PPACA) required states to establish a separate recovery audit contract program for Medicaid providers. The Health and Human Services Commission (HHSC) independently pursued a Medicaid recovery audit contract, eliminating Medicaid payments from the statewide recovery audit program. That same year, the Comptroller's office issued a Request for Proposals (RFP) for the next recovery audit services. The contract was signed in March 2012 and included two renewal options with the latest expiring August 2015; however, only one renewal period was exercised, and the contract ended August 2014.

The Comptroller's office issued two subsequent RFPs without success, one in May 2015 and another in October 2017. In 2019, the 85th Legislature passed Senate Bill 1571 making changes to the recovery audit program requirements. The bill amended Texas Government Code, Chapter 2115, to allow the Comptroller's office to determine the frequency of the recovery audits and to lower the threshold of biennial expenditures from \$100 million to \$50 million, increasing the potential audit population and thus the amount potentially available for recovery. Additionally, to further increase the audit population, the Comptroller's office extended the audit scope to cover fiscal years 2016-2019.

For the current reporting period, the Comptroller's office issued an RFP for recovery audit services on Dec. 5, 2019. This RFP was issued in accordance with [Texas Government Code, Chapter 403](#), and [Chapter 2115](#), Sections [2155.001](#) and [2156.121](#), which require the Comptroller's office to contract for services to conduct the project at participating state agencies and institutions of higher education with biennial expenditure totals over \$50 million that are not excepted from the requirement under the rules adopted by the Comptroller's office. [Texas Government Code, Section 2115.003](#) allows the Comptroller's office to



exempt a state agency from the mandatory recovery audit process according to the criteria in [34 Texas Administrative Code, Section 5.58](#). The recovery audit program does not apply to a state agency or any vendor payment made by the agency during a state fiscal year if the total amount of the agency's cash expenditures during the preceding state biennium was equal to or less than \$50 million, and the total amount of the agency's vendor payments during the preceding state biennium was less than \$40 million.

The Comptroller's office posted the RFP on the Electronic State Business Daily (ESBD) website for two weeks to comply with the Statewide Procurement Division's (SPD's) guidelines detailed in the *State of Texas Procurement Manual and Contract Management Guide*. In addition, the Comptroller's office solicited proposals from all eligible vendors listed on SPD's Centralized Master Bidders List (CMBL).

The contract was signed on April 17, 2020, with Profit Seekers, Inc., DBA AudiTec Solutions, Inc. (AudiTec) for a contingency fee rate of 22.5 percent on all recovered funds. The contract ends Aug. 31, 2021, and includes two renewal options, with the latest expiring on Aug. 31, 2023.

## Audit Scope and Methodology

The recovery audit program consisted of:

- A review of qualifying agencies' accounts payable transactions.
- Verification of contract terms and conditions, invoices, and discounts.
- Related regulatory matters to identify overpayments on behalf of the state.
- Payment transactions processed Sept. 1, 2015, through June 30, 2019.

The audit services included the detection, confirmation, and collection of overpayments made by the agencies to vendors resulting from:

- Duplicate payments.
- Invoice errors.
- Pricing errors.
- Failure to apply discounts, rebates, or other allowances.
- Failure to comply with a purchasing agreement.
- Any other errors resulting in overpayments the Comptroller's office believes would create an economic benefit for the state, if recovered.

Auditors selected 51 agencies (see Appendix A) for the audit. For the audit period, the 51 agencies recorded gross expenditures totaling \$461,863,596,647.70 and eligible vendor expenditures totaling \$54,101,749,140.76.

## Payments Not in Audit Scope

Payments not eligible for audit included:

- Payroll, benefit and insurance payments to or for state employees, teachers or retirees.
- Annuitant payments.
- Travel expenses.

- Emergency abatement responses.
- Investments, loans, bond debt service and related interest.
- Payments on outstanding warrants.
- Unemployment compensation.
- Judgments and settlements.
- Payments made under state receivership.
- Payments already canceled or credited.
- Certain grant payments.
- Medicaid program payments.
- Payments made by the state to any agency, court, school district or public school of this state.
- Overpayments of state taxes or fees.
- Tax refunds.
- Refunds of fees paid to the state and other revenue refunds.

A provision in the PPACA required states to establish a recovery audit contract program for Medicaid providers by April 1, 2011. The HHSC independently pursued a Medicaid recovery audit contractor, eliminating this portion of the review from the statewide recovery audit program.

The Comptroller’s office requested the most updated recovery information from the Health and Human Services Commission’s Office of Inspector General (HHSC OIG) to reference as part of this legislative report. As of July 21, 2020, the Texas Medicaid recovery audit contractor, Health Management Systems, reported the following June 2020 and fiscal year 2020 recoveries to the HHSC OIG:

Recoveries		
	Amount Recovered	Number of Claims Associated With Amount Recovered
June 2020	\$5,581,278	1,728
Total Fiscal Year 2020 Recoveries to Date	\$55,908,656	42,801

Recoveries are subject to change once the final collections file for the reporting month is received.

## Audit Results

### Audit Reviews Performed

AudiTec performed the following three distinct reviews:

#### Duplicate Payments

AudiTec’s algorithm analyzed the invoice payment data to identify duplicate payments and payments made to the wrong vendor.



## Vendor Statements

- AudiTec contacted 4,331 vendors to obtain account statements or aged receivables reports listing open items on accounts for the 51 participating agencies.
- Vendors were qualified by transaction count, annual spend, and type of service or product provided. Vendors with a minimum of 20 annual transactions and \$100,000 annual spend across all agencies were selected. Credit card companies, utility companies, law firms, government entities (federal, state and municipal) and charities were excluded.
- Contacts were made by email and by telephone (AudiTec made 6,530 phone calls and sent 19,816 emails.)
- AudiTec received statements from 2,095 vendors, which represents 48% vendor compliance.

## Contract Compliance

- AudiTec selected a sample of Texas Department of Transportation (TxDOT) construction vendor contracts for review to assess risk of overcharge.
- Most of the TxDOT contracts are lump sum bid contracts where change orders account for a very small percentage of overall construction spend.

## Audit Issues Encountered

In addition to COVID-19 challenges, the Comptroller's office coordinators and AudiTec staff faced logistical difficulties relating to the number of agencies involved and a delayed start date.

Some of the logistical and pandemic-related difficulties included:

- A temporary requirement that agencies provide imaged copies of invoices for the duplicate payment review.
  - Travel by AudiTec staff to review documentation from agency locations proved to be impractical due to the pandemic.
  - Agencies cooperated, but employees were working remotely and had to get special permission to go into their respective facilities and collect the information.
- Some older documents were not available.
  - AudiTec was contracted to review fiscal years 2016 through 2019. Due to state retention policies, some accounts payable documents from fiscal 2016 had been purged before the start of the audit.
- Agency security requirements delayed AudiTec's access to information. AudiTec signed a Confidential Treatment of Information Acknowledgement as part of the audit contract, but some agencies have additional security protocols requiring a nondisclosure agreement (NDA), fingerprinting, FBI background checks, security training and attestation forms.
- The audit start was delayed due to COVID-19 concerns. More time may have resulted in higher compliance numbers for vendor statements and more recovery dollars.

- Most responding vendors required additional confirmation of AudiTec’s overpayment recovery role directly from the Comptroller’s office or their own contacts at each agency, even though the initial communication sent to each vendor included an authorization letter from the Comptroller’s office.
- AudiTec employees were required to sign or obtain:
  - Individual confidentiality acknowledgements and NDAs for the Employees Retirement System of Texas.
  - NDAs for the office of the Attorney General.
  - NDAs and security agreements for the University of Texas System.
  - Security agreements for the Department of Family and Protective Services.
  - Online security training for the University of Texas System.
  - Hard-copy fingerprint cards for the Texas Lottery Commission, the Department of Family Protective Services, and the Department of Public Safety.
  - FBI criminal background checks for the Texas Lottery Commission, the Department of Family Protective Services and the Department of Public Safety.

## Audit Results and Recommendations

### Audit Results

See Appendix B for detailed results by agency.

#### Duplicate Payments

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477 duplicate payments identified for \$3,590,685.86


- Agency disagreed: 212 payments totaling \$2,475,590.26.  
(To date, there are 65 claims for \$281,107.66 are still being reviewed by the agencies to be agreed/disagreed upon)
- Agency agreed: 200 payments totaling \$833,987.94.  
(Recovered to date: 2 payments for \$6,898.79).

#### Vendor Statements

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37 unused credits/overpayments identified for \$504,601.56

- Agency disagreed: 10 credits/overpayments totaling \$441,764.76.  
(To date, there are 3 claims for \$1,825.35 are still being reviewed by the agencies to be agreed/disagreed upon)
- Agency agreed: 24 credits/overpayments totaling \$61,011.45.  
(Recovered to date: 4 payments for \$7,662.09).
- AudiTec received statements from 2,095 vendors, which resulted in a 48% vendor compliance rate.



Reasons an agency disagreed with Auditec findings include:

- Agency has collected a refund for overpayment.
- Credit is not due; believed to be a vendor account error.
- Payment was reversed, stopped or voided.
- Credit for overpayment was applied to an open invoice or future billing.
- Second payment was a correction, not a duplicate.
- Not a duplicate; invoice was split paid or payment is for different service dates or people.
- Contract not concluded/reconciled; credit cannot be collected.
- Not an overpayment, payment was for late payment interest and is on the vendor's statement as a credit. Interest was due, so payment cannot be collected.

## Audit Recommendations

- Agencies need to improve consistency with vendor identification.
  - Several vendors work with multiple agencies and are set up with more than one vendor number.
  - AudiTec identified \$760,580.71 in duplicate payments made to different vendor numbers for the same company.
- AudiTec identified several duplicate payments made across agencies when responsibilities are transferred between agencies. Using a service or receipt-of-product date to determine which agency is responsible for the payment could significantly reduce the cross-agency duplicate payments.
  - All duplicate payments involved the HHSC and the Department of State Health Services (DSHS).
  - A representative of the DSHS explained that some facilities were moved from their responsibility to the responsibility of the HHSC.
  - Some invoices were submitted to both agencies by the vendors.
  - One of the two agencies did not have access to the other agency's payment history to research and avoid paying the invoice a second time.
- AudiTec could not identify a specific pattern of root causes for unused credits on the vendors' statements. The number of vendors with aged open credits on their accounts was so low that there is not enough data from which to extrapolate a pattern.

## General Conclusions

### Duplicate Payment and Vendor Statements

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- The percentage of discrepant transactions identified per agency, whether making the comparison by count or by total spend, is low.
- Auditec expected the rate of failure on invoice payments to be 0.1% of overall spend. Instead, AudiTec found that the 51 participating state agencies have established processes to prevent overpayments and reduced the rate of failure to 0.05% on average.





## Contract Compliance Review

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The structure of a lump-sum bid contract tends to lead to fewer overcharges and recovery opportunities than work performed and billed on a time and material basis.

Coupled with the fact that change orders purportedly constitute a small percentage of construction spend, this suggests large recoveries would be less likely in these types of contracts.

# Appendices

## Appendix A – Agencies Eligible for Recovery Audit

Agency Number	Agency Name	Net Expenditures (All Funds)	Eligible Expenditures Total
300	Governor – Fiscal	\$1,475,002,690.13	\$145,759,711.95
302	Attorney General	\$20,777,349,813.53	\$486,666,092.09
303	Texas Facilities Commission	\$585,470,448.78	\$496,621,742.65
304	Comptroller of Public Accounts	\$1,313,019,341.24	\$357,095,331.74
305	General Land Office	\$4,622,583,835.68	\$1,396,659,861.40
306	Texas State Library and Archives Commission	\$110,667,318.01	\$60,731,159.33
313	Department of Information Resources	\$1,368,181,101.28	\$1,288,080,116.70
320	Texas Workforce Commission	\$15,363,252,489.11	\$190,836,027.28
323	Teacher Retirement System of Texas	\$26,123,685,545.94	\$492,621,179.05
327	Employees Retirement System of Texas	\$7,809,378,680.95	\$140,519,146.84
362	Texas Lottery Commission	\$3,413,699,832.57	\$304,082,136.22
401	Texas Military Department	\$427,715,571.85	\$211,222,952.56
405	Department of Public Safety	\$6,235,462,859.91	\$1,228,164,191.46
454	Texas Department of Insurance	\$515,438,460.32	\$69,369,198.44
455	Railroad Commission of Texas	\$357,603,113.09	\$131,510,489.13
479	State Office of Risk Management	\$185,900,762.97	\$91,777,071.45
529	Health and Human Services Commission	\$170,428,143,443.97	\$3,304,833,664.83
530	Department of Family and Protective Services	\$7,339,046,248.94	\$304,575,794.31
537	Department of State Health Services	\$7,017,450,697.50	\$1,327,793,395.81
542	Cancer Prevention and Research Institute of Texas	\$402,413,042.65	\$44,041,516.16
551	Department of Agriculture	\$2,504,825,800.90	\$58,271,201.19
556	Texas A&M Agrilife Research	\$254,132,904.17	\$50,002,254.52
576	Texas A&M Forest Service	\$253,818,157.33	\$49,858,190.76
582	Texas Commission on Environmental Quality	\$1,591,740,731.79	\$308,179,797.51
601	Texas Department of Transportation	\$41,945,148,778.22	\$32,127,922,835.59
608	Texas Department of Motor Vehicles	\$469,794,812.30	\$187,279,491.82
644	Texas Juvenile Justice Department	\$1,351,005,731.38	\$152,663,748.42
696	Texas Department of Criminal Justice	\$15,052,090,026.26	\$5,303,688,695.39
701	Texas Education Agency	\$103,709,924,350.15	\$1,182,027,704.76
709	Texas A&M University System Health Science Center	\$618,424,117.99	\$117,043,322.45
711	Texas A&M University	\$2,258,230,356.51	\$111,056,436.99
715	Prairie View A&M University	\$349,293,463.29	\$52,875,962.95
719	Texas State Technical College System	\$351,841,144.07	\$41,075,626.34
720	University of Texas System	\$1,199,406,660.47	\$284,708,677.43
721	University of Texas at Austin	\$2,689,204,314.60	\$414,155,578.90
730	University of Houston	\$1,062,939,740.96	\$236,289,970.35
733	Texas Tech University	\$940,196,026.59	\$99,495,766.81
734	Lamar University – Beaumont	\$287,565,973.14	\$44,190,211.77

Agency Number	Agency Name	Net Expenditures (All Funds)	Eligible Expenditures Total
739	Texas Tech University Health Sciences Center	\$626,422,868.81	\$123,757,397.44
744	University of Texas Health Science Center at Houston	\$785,306,272.80	\$53,326,088.91
746	University of Texas Rio Grande Valley	\$629,751,844.50	\$44,928,708.77
752	University of North Texas	\$738,034,082.29	\$106,518,967.88
753	Sam Houston State University	\$387,081,769.43	\$59,144,598.95
754	Texas State University	\$683,191,945.03	\$99,482,882.39
760	Texas A&M University – Corpus Christi	\$285,235,800.84	\$58,006,219.68
763	University of North Texas Health Science Center at Fort Worth	\$362,886,582.34	\$59,433,161.16
774	Texas Tech University Health Sciences Center – El Paso	\$244,556,573.04	\$46,975,490.36
802	Parks and Wildlife Department	\$1,446,553,380.93	\$406,535,167.29
808	Texas Historical Commission	\$131,316,218.88	\$42,046,313.76
809	State Preservation Board	\$96,750,954.67	\$49,927,058.79
902	Comptroller – State Fiscal	\$2,685,459,965.60	\$57,920,832.03
51 Agencies		\$461,863,596,647.70	\$54,101,749,140.76

## Appendix B – Audit Results by Agency

Agency Number	Agency Name	Overpayments Identified	Vendor Statements Unused/Credits Identified	Agency Disagreed/Overpayments Cancelled*	Payment Recoveries Identified*
300	Governor - Fiscal	\$0.00	\$0.00	\$0.00	\$0.00
302	Attorney General	\$15,701.13	\$0.00	-\$1,303.40	\$14,397.73
303	Texas Facilities Commission	\$21,738.09	\$770.03	-\$20,104.87	\$2,403.25
304	Comptroller of Public Accounts	\$0.00	\$0.00	\$0.00	\$0.00
305	General Land Office	\$0.00	\$0.00	\$0.00	\$0.00
306	Texas State Library and Archives Commission	\$0.00	\$0.00	\$0.00	\$0.00
313	Department of Information Resources	\$0.00	\$0.00	\$0.00	\$0.00
320	Texas Workforce Commission	\$15,652.02	\$481.52	-\$7,576.92	\$8,556.62
323	Teacher Retirement System of Texas	\$69,450.08	\$0.00	-\$67,835.53	\$1,614.55
327	Employees Retirement System of Texas	\$0.00	\$0.00	\$0.00	\$0.00
362	Texas Lottery Commission	\$0.00	\$0.00	\$0.00	\$0.00
401	Texas Military Department	\$101,576.38	\$0.00	-\$7,982.85	\$93,593.53
405	Department of Public Safety	\$492,850.47	\$1,599.84	-\$467,476.12	\$26,974.19
454	Texas Department of Insurance	\$0.00	\$286.64	\$0.00	\$286.64
455	Railroad Commission of Texas	\$4,930.20	\$0.00	-\$4,930.20	\$0.00
479	State Office of Risk Management	\$0.00	\$0.00	\$0.00	\$0.00
529	Health and Human Services Commission	\$1,286,043.79	\$4,047.20	-\$936,739.45	\$353,351.54
530	Department of Family and Protective Services	\$112,683.62	\$7,136.39	\$0.00	\$119,820.01
537	Department of State Health Services	\$265,521.42	\$25,856.20	-\$763.49	\$290,614.13

Agencies with no overpayments or unused credits identified

\* As of Publication Date

Agency Number	Agency Name	Overpayments Identified	Vendor Statements Unused/Credits Identified	Agency Disagreed/Overpayments Cancelled*	Payment Recoveries Identified*
542	Cancer Prevention and Research Institute of Texas	\$0.00	\$0.00	\$0.00	\$0.00
551	Department of Agriculture	\$828.00	\$0.00	-\$828.00	\$0.00
556	Texas A&M Agrilife Research	\$1,964.85	\$0.00	-\$726.58	\$1,238.27
576	Texas A&M Forest Service	\$1,892.13	\$0.00	-\$1,892.13	\$0.00
582	Texas Commission on Environmental Quality	\$525.00	\$0.00	\$0.00	\$525.00
601	Texas Department of Transportation	\$218,100.68	\$419,607.83	-\$180,842.28	\$456,866.23
608	Texas Department of Motor Vehicles	\$305.59	\$0.00	-\$305.59	\$0.00
644	Texas Juvenile Justice Department	\$1,373.34	\$0.00	\$0.00	\$1,373.34
696	Texas Department of Criminal Justice	\$15,006.10	\$40,583.08	-\$14,673.78	\$40,915.40
701	Texas Education Agency	\$253.92	\$0.00	-\$253.92	\$0.00
709	Texas A&M University System Health Science Center	\$19,456.11	\$455.00	-\$13,863.02	\$6,048.09
711	Texas A&M University	\$23,150.43	\$0.00	-\$14,406.93	\$8,743.50
715	Prairie View A&M University	\$0.00	\$0.00	\$0.00	\$0.00
719	Texas State Technical College System	\$5,571.13	\$0.00	-\$5,571.13	\$0.00
720	University of Texas System	\$28,775.00	\$0.00	\$0.00	\$28,775.00
721	University of Texas at Austin	\$35,750.76	\$0.00	-\$11,628.36	\$24,122.40
730	University of Houston	\$0.00	\$0.00	\$0.00	\$0.00
733	Texas Tech University	\$347,985.94	\$0.00	-\$347,985.94	\$0.00
734	Lamar University - Beaumont	\$0.00	\$0.00	\$0.00	\$0.00
739	Texas Tech University Health Sciences Center	\$0.00	\$0.00	\$0.00	\$0.00
744	University of Texas Health Science Center at Houston	\$6,104.03	\$0.00	\$0.00	\$6,104.03
746	University of Texas Rio Grande Valley	\$103,204.06	\$0.00	-\$103,204.06	\$0.00
752	University of North Texas	\$25,087.78	\$0.00	-\$25,087.78	\$0.00
753	Sam Houston State University	\$82,519.41	\$0.00	-\$82,519.41	\$0.00
754	Texas State University	\$0.00	\$0.00	\$0.00	\$0.00
760	Texas A&M University - Corpus Christi	\$0.00	\$209.00	-\$209.00	\$0.00
763	University of North Texas Health Science Center at Fort Worth	\$0.00	\$814.55	\$0.00	\$814.55
774	Texas Tech University Health Sciences Center - El Paso	\$2,787.42	\$0.00	-\$2,787.42	\$0.00
802	Parks and Wildlife Department	\$33,152.30	\$324.26	-\$32,747.30	\$729.26
808	Texas Historical Commission	\$0.00	\$0.00	\$0.00	\$0.00
809	State Preservation Board	\$4,548.75	\$2,433.02	-\$5,819.27	\$1,162.50
902	Comptroller - State Fiscal	\$246,195.93	\$0.00	\$0.00	\$246,195.93
		\$3,590,685.86	\$504,604.56	-\$2,360,064.73	\$1,735,225.69

Agencies with no overpayments or unused credits identified

\* As of Publication Date

## Appendix C – Claims Processed by Status

Agency Number	Agency Name	Gross Claims	Agency Agreed*	Agency Disagreed*	Amounts Recovered*
302	Attorney General	\$15,701.13	\$14,397.73	\$1,303.40	\$0.00
303	Texas Facilities Commission	\$22,508.12	\$2,403.25	\$20,104.87	\$0.00
320	Texas Workforce Commission	\$16,133.54	\$8,556.62	\$7,576.92	\$0.00
323	Teacher Retirement System of Texas	\$69,450.08	\$1,614.55	\$67,835.53	\$1,100.64
401	Texas Military Department	\$101,576.38	\$93,593.53	\$7,982.85	\$0.00
405	Department of Public Safety	\$494,450.31	\$26,974.19	\$467,476.12	\$0.00
454	Texas Department of Insurance	\$286.64	\$286.64	\$0.00	\$0.00
455	Railroad Commission of Texas	\$4,930.20	\$0.00	\$4,930.20	\$0.00
529	Health and Human Services Commission	\$1,290,090.99	\$63,289.47	\$943,865.51	\$0.00
530	Department of Family and Protective Services	\$119,820.01	\$119,820.01	\$0.00	\$0.00
537	Department of State Health Services	\$291,377.62	\$100,405.28	\$190,972.34	\$0.00
551	Department of Agriculture	\$828.00	\$0.00	\$828.00	\$0.00
556	Texas A&M Agrilife Research	\$1,964.85	\$1,238.27	\$726.58	\$0.00
576	Texas A&M Forest Service	\$1,892.13	\$0.00	\$1,892.13	\$0.00
582	Texas Commission on Environmental Quality	\$525.00	\$525.00	\$0.00	\$0.00
601	Texas Department of Transportation	\$637,708.51	\$129,127.53	\$508,580.98	\$5,798.15
608	Texas Department of Motor Vehicles	\$305.59	\$0.00	\$305.59	\$0.00
644	Texas Juvenile Justice Department	\$1,373.34	\$1,373.34	\$0.00	\$0.00
696	Texas Department of Criminal Justice	\$55,589.18	\$9,965.17	\$45,624.01	\$7,662.09
701	Texas Education Agency	\$253.92	\$0.00	\$253.92	\$0.00
709	Texas A&M University System Health Science Center	\$19,911.11	\$4,781.64	\$15,129.47	\$0.00
711	Texas A&M University	\$23,150.43	\$8,743.50	\$14,406.93	\$0.00
719	Texas State Technical College System	\$5,571.13	\$0.00	\$5,571.13	\$0.00
720	University of Texas System	\$28,775.00	\$28,775.00	\$0.00	\$0.00
721	University of Texas at Austin	\$35,750.76	\$24,122.40	\$11,628.36	\$0.00
733	Texas Tech University	\$347,985.94	\$0.00	\$347,985.94	\$0.00
744	University of Texas Health Science Center at Houston	\$6,104.03	\$6,104.03	\$0.00	\$0.00
746	University of Texas Rio Grande Valley	\$103,204.06	\$0.00	\$103,204.06	\$0.00
752	University of North Texas	\$25,087.78	\$0.00	\$25,087.78	\$0.00
753	Sam Houston State University	\$82,519.41	\$0.00	\$82,519.41	\$0.00
760	Texas A&M University - Corpus Christi	\$209.00	\$0.00	\$209.00	\$0.00
763	University of North Texas Health Science Center at Fort Worth	\$814.55	\$814.55	\$0.00	\$0.00
774	Texas Tech University Health Sciences Center - El Paso	\$2,787.42	\$0.00	\$2,787.42	\$0.00
802	Parks and Wildlife Department	\$33,476.56	\$729.26	\$32,747.30	\$0.00
809	State Preservation Board	\$6,981.77	\$1,162.50	\$5,819.27	\$0.00
902	Comptroller - State Fiscal	\$246,195.93	\$246,195.93	\$0.00	\$0.00
		\$4,095,290.42	\$894,999.39	\$2,917,355.02	\$14,560.88

\* As of Publication Date

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Texas Comptroller of Public Accounts  
Fiscal Management Division  
111 E. 17th St.  
Austin, Texas 78774-0100