

Overview

The rider would direct the Texas Parks and Wildlife Department to use funds appropriated to implement the recommendations contained in the State Auditor's Office *An Audit Report on Financial Processes at the Parks and Wildlife Department* Report No. 07-021.

Update for 3/28/2007: Amend amendment to add additional requirements for the Texas Parks and Wildlife Department (TPWD) relating to implementation of the State Auditor's recommendations. The amendment adds three new sections (6-8) that would make funding increases recommended by the House Appropriations Committee are contingent upon TPWD making satisfactory progress in addressing audit findings, subject to the approval of the Legislative Budget Board and the Governor.

Required Action

On page VI-42 of the Texas Parks and Wildlife Department's bill pattern, add the following rider:

_____. Implementation of State Auditor's Recommendations.

(a) It is the intent of the Legislature that the Texas Parks and Wildlife Department (department) use funds appropriated above to implement the recommendations contained in the State Auditor's *An Audit Report on Financial Processes at the Parks and Wildlife Department* Report No. 07-021.

(b) Additionally, the department shall use funds appropriated above:

1. To prepare a comprehensive plan and timeline to implement the recommendations set out in Report No. 07-021, and submit the plan and timeline to the ~~Legislature~~Legislative Budget Board and the Governor no later than August 31, 2007;

2. To submit quarterly and biennial reports to the ~~Legislature~~Legislative Budget Board and the Governor that indicate the extent to which each recommendation contained in the aforementioned plan and timeline has been implemented, information about significant costs, and any factors that may impede full implementation. Quarterly reports must be submitted 30 days after each quarter ends; the biennial report must be submitted by November 30, 2008;

3. To annually report to the State Auditor's Office on the status of the implementation of the recommendations, pursuant to Section 321.014(f) of the Texas Government Code;

4. To submit monthly reports to the Legislative Budget Board and the Governor that identify all facility repair and constructions projects for which actual costs have varied from original cost estimates by 10 percent or more at any point during a project's lifespan; and any related changes in cost estimate; and

5. To notify the ~~Governor's Office~~ and Legislative Budget Board at least six months before closing or transferring any state park.

(c) Out of funds appropriated above, the department shall redirect agency resources to add 16.0 auditor positions in the Internal Audit Division in order to implement the recommendations contained in the State Auditor's *An Audit Report on Financial Processes at the Parks and Wildlife Department* Report No. 07-021. The department shall maintain an internal auditing program in compliance with the provisions of the Texas Internal Auditing Act, which shall incorporate, at a minimum, the assignment of an internal auditor at each regional park office. Each internal auditor assigned pursuant to this provision shall report either directly to the members of the Texas Parks and Wildlife Commission or to the internal auditor appointed pursuant to Government Code § 2102.006.

An internal auditor whose duty station is assigned pursuant to this provision may consider suggestions from a Parks Regional Director in developing proposals for the department's annual audit plan.

(d) The Comptroller may not release \$17,294,992 for the 2008-09 biennium (\$8,940,845 in fiscal year 2008 and \$8,354,147 in fiscal year 2009) without prior written notification from the Legislative Budget Board and the Governor that the department has satisfactorily implemented the recommendations contained in the State Auditor's Office *An Audit Report on Financial Processes at the Parks and Wildlife Department* Report No. 07-021. The department should report its progress in implementing the recommendations to the Legislative Budget Board and the Governor no later than July 1,

2007 and July 1, 2008 before appropriations may be released and available by September 1 of each fiscal year in the 2008-09 biennium.

(e) Contingent on the enactment of HB 6 or similar legislation by the Eightieth Legislature, Regular Session, \$6,054,087 in fiscal year 2008 and \$7,131,720 in fiscal year 2009 from an increase in the Sporting Goods Sales Tax allocation to the State Parks Account No. 64 and \$19,568,570 in fiscal year 2009 from an increase in the Sporting Goods Sales Tax allocation to Parks and Wildlife Conservation and Capital Account No. 5004 may not be released by the Comptroller to the department without prior written notification from the Legislative Budget Board and the Governor that the department has satisfactorily implemented the recommendations contained in the State Auditor's Office *An Audit Report on Financial Processes at the Parks and Wildlife Department* Report No. 07-021. The department should report its progress in implementing the recommendations to the Legislative Budget Board and the Governor no later than July 1, 2007 and July 1, 2008 before appropriations may be released and available by September 1 of each fiscal year in the 2008-09 biennium.