Texas State Auditor's Office

The State Auditor's Office

En Espanol

The State Auditor's Office (SAO) is the independent auditor for Texas state government. The SAO operates with oversight from the Legislative Audit Committee, a six-member permanent standing committee of the Texas Legislature, jointly chaired by the Lieutenant Governor and the Speaker of the House of Representatives.

The SAO is authorized, by Chapter 321, Texas Government Code, to perform audits, reviews, and investigations of any entity receiving state funds, including state agencies and higher education institutions. Audits are performed in accordance with generally accepted government auditing standards, which include standards issued by the American Institute of Certified Public Accountants.

Types of audits the SAO performs include financial statement opinion audits, financial audits, compliance audits, economy and efficiency audits, effectiveness audits, and other special audits. The SAO may also perform reviews, which are less rigorous than audits and do not follow auditing standards, but provide a certain degree of assurance to decision makers. Investigations are performed whenever there is evidence of fraud or abuse of state resources.

Other SAO responsibilities include managing the State Classification Plan and providing support to state agency and higher education human resource offices, which is performed by the State Classification Team. In addition, the SAO coordinates and provides continuing educational opportunities for audit and accounting professionals.

The work and activities performed by the SAO are included in an annual audit plan, approved by the Legislative Audit Committee. This includes mandatory work, required by state statute, or discretionary work which is determined through an ongoing risk assessment process.

Click this link for a History of the State Auditor's Office.

Legislative Audit Committee

State Auditor
John Keel, CPA

General Counsel and Assistant State Auditor
Assistant State Auditor
Assistant State Auditor
Risk Manager
Anita D'Souza

Michael C. Apperley, CPA

Audit Managers
Michael Apperley, Assistant State Auditor
Lisa R. Collier, Assistant State Auditor
Sandra Vice, Assistant State Auditor
Kelly Linder, Federal Funds Audit Manager
Babette Laibovitz, Audit Manager RAT
Ralph McClendon, Audit Manager ISAT
Worth Ferguson, Audit Manager QCT
Verma Elliott, Audit Manager
Nicole Guerrero, Audit Manager
Angelica Martinez, Audit Manager
John Young, Audit Manager

Audit Research and Legislative Coordination
Daniel Wattles, Manager

Information Systems Audit Team
Ralph McClendon, Audit Manager

Quality Control Team/Reporting Team

Audits and Reviews

Administration

Business Services
Michael Apperley

Human Resources
Barry Holcomb, Senior HR Specialist

Information Systems Support / User Network Services
Sandra Vice

Professional Development
Jo Dale Guzman, Manager

Project Manager
Cody Smith

Ombudsman
Courtney Ambres-Wade
<table>
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<tr>
<th>Team</th>
<th>Manager</th>
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<tbody>
<tr>
<td><strong>Worth Ferguson</strong>, Audit Manager</td>
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<td><strong>Risk Assessment Team and Internal Audit Coordination</strong></td>
<td><strong>Babette Laibovitz</strong>, Audit Manager</td>
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<td><strong>State Classification Team</strong></td>
<td><strong>Nicole Guerrero</strong>, Audit Manager</td>
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<td><strong>Special Investigations Unit</strong></td>
<td><strong>Pamela Munn</strong>, Audit Manager</td>
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