WHAT IT IS   Data retrieval involves gathering information for analytical and reporting
purposes. Data retrieval relates primarily to gaining access to and formatting a
                                  wide variety of data base and other electronically stored information.

                                  Much of the data used in SAO audits and evaluations comes from statewide data
                                  bases. These are centralized automated data files which include specific
                                  information for multiple entities. The data bases listed in this module are
                                  available to assist SAO staff in the audit/evaluation process.

WHEN TO USE IT   Data retrieval is important whenever audits or evaluations require analysis or
                                  reporting of automated information present on mainframe computers, local or
                                  wide area networks, or other electronic media. Data base information is stored
                                  in many locations and formats throughout state government. Some of these data
                                  bases are consistent across state entities, such as statewide payroll and
                                  accounting. Other information will be applicable only to the entity under
                                  review. Additional information may also be obtained from external entities and
                                  research organizations.

HOW TO PREPARE IT   Data retrieval may require the assistance of the SAO Computer Assisted Audit
                                  Techniques (CAATs) team. Specialized skills may be needed to access certain
                                  data bases and retrieve needed information in a useful format. It is often
                                  possible to convert information found on outside data bases to a format
                                  compatible with in-house software such as SAS (Statistical Analysis Software),
                                  dBASE, or Quattro Pro.

                                  Following is a list of data bases which are both internally accessible and most
                                  relevant to SAO activities. (A list of all active data bases in use at state entities
                                  would be too long to include here and would be subject to constant change.) A
                                  menu of computer software for use in analyzing data from the sources discussed
                                  below is found in the Available Analysis Tools module. See also the SAO staff
                                  resources listed on page 4 of this module.

AUTOMATED BUDGET   ABEST is used by the Legislative Budget Office to prepare and monitor the
AND EVALUATION   biennial budget. It provides a means of: tracking budgetary decisions at each
SYSTEM FOR TEXAS   stage   in   the   appropriations   process,   developing   and   evaluating
(ABEST)   recommendations, and accessing information and reports in response to
                                  legislative requests. Detailed and summary information is produced by object
                                  of expense, method of finance, number of positions, and performance measures
                                  at the state, article, agency, and program levels.

AGENCY PROFILE   The SAO Agency Profile data base contains general agency and university
                                  information.   This system is used to maintain the contacts for an
                                  agency/university and is accessible via the SAO local area network.

FULL-TIME   The FTE System is an SAO system developed and maintained for the State
EQUIVALENT   Classification Office to fulfill the requirements of Article 6252-12c (Vernon's
STATE EMPLOYEE   1990). This system captures information on full-time equivalent employees and
SYSTEMS (FTE)   the total number of state entity positions by agency as of the end of the fiscal

quarter. The State Classification Office has been capturing these data and issuing quarterly reports since September 1987. The system contains FTE and headcount information for full-time employees, part-time employees, and consultants/contractors.

HIGHER EDUCATION DATA BASE (HEDB)

The SAO Higher Education Data Base contains financial and enrollment/demographic information for institutions of higher education in Texas. The financial data reflects the three primary exhibits in each institution's annual financial report. The enrollment data are captured from reports submitted to the Texas Higher Education Coordinating Board each semester which contain information such as student headcounts, semester credit hours, faculty headcounts, faculty salaries, classes taught, degrees awarded, etc. Standard ratio and trend reports are available for use in assessing financial performance, financial condition, and general status of an institution.

An SAO Junior College Data Base is currently under development.

HUMAN RESOURCE INFORMATION SYSTEM (HRIS)

The HRIS, maintained by the Comptroller, is an automated personnel reporting system for all state agencies and universities. It contains employee descriptive information (e.g., name, sex, marital status, and address), personnel transactions (e.g., appointments and terminations), and payroll detail information (e.g., payment and deduction amounts). HRIS tracks all employees for whom the State pays or reimburses salaries and/or benefits, regardless of funding source. It maintains data on former as well as active employees and historical data for inquiry and analysis. Agencies are required to convert from HRIS to the Uniform Statewide Payroll System (USPS) in 1995, while colleges and universities will remain on HRIS indefinitely.

PUBLIC EDUCATION INFORMATION MANAGEMENT SYSTEM (PEIMS)

A major goal of PEIMS, maintained by the Texas Education Agency, is to provide accurate and comprehensive data about the Texas public education system. The PEIMS data base contains information about finances, staff, and students on a district and campus basis.

STATEWIDE CONSOLIDATION

The SAO Statewide Consolidation data base contains all asset, liability, fund balance, revenue, and expenditure data from the annual financial reports (AFRs) for all agencies and universities represented in the Statewide Consolidated Annual Financial Report (CAFR). It contains audited data from the AFRs from fiscal year 1988 through fiscal year 1994. Federal and bond data have recently been added to the data base.

TEXAS APPOINTMENT SYSTEM

The Texas Appointment System, maintained by the Legislative Reference Library, contains information about agencies and other government entities and their governing bodies, i.e., boards, commissions, councils, task forces, committees, and so forth. This system is the cornerstone of the Senate Nomination System and other related applications.

UNIFORM FINANCIAL ACCOUNTING AND CONTROL, TEXAS SYSTEM (FACTS)

FACTS was used by the Comptroller of Public Accounts to process and record revenues and expenditures on a cash basis at the object code level through fiscal year 1993. FACTS does not include funds held outside the State Treasury, such as college and university local funds. While FACTS has been replaced by USAS, historical FACTS data are still available.

UNIFORM STATEWIDE ACCOUNTING SYSTEM (USAS)

USAS replaced FACTS as the accounting system of record for the State of Texas in fiscal year 1994. The objectives of USAS are to establish a uniform statewide data base to meet the financial reporting and general accounting requirements of the State, comply with Generally Accepted Accounting Principles (GAAP), and enhance accountability by providing a cost accounting system. USAS contains budgeted and actual financial data by object, fund, vendor, and program, and can be extended to the transaction level. Like FACTS, USAS does not include information on college and university local funds.

UNIFORM STATEWIDE PAYROLL/PERSONNEL SYSTEM (USPS)

USPS is an integrated payroll information system designed to effectively manage and monitor the personnel and payroll policies, procedures, and practices of state entities. The data base contains information about employees, demographics characteristics, and the various functional operations needed to conduct business. These functions include payroll, personnel, benefits, position control, leave accounting, and applicant tracking. Phased-in implementation began in January 1994.

COMPREHENSIVE ANALYSIS FOR EFFICIENCY (CAFE)

Data from the preceding sources may be available from the SAO CAFE system. CAFE contains standard agency-level extracts from FACTS/USAS, CAFR Consolidation, ABEST, FTE, HEDB, and HRIS. CAFE also lets you identify reports issued on a given entity by the SAO since 1981, get enabling legislation citations and sunset termination dates for each state entity, and list the reports each state entity is required to produce. CAFE helps identify and evaluate audit issues, create financial and performance profiles of entities, identify trends, and support findings derived by other means. It is available on the LAN and can be installed to a hard drive.