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November 21, 2008

Mr. Joey Longley Director Sunset Advisory Commission Robert E. Johnson Building 1501 North Congress Avenue, 6th Floor Austin, Texas 78701

Dear Mr. Longley:

Thank you for the opportunity to review the Sunset Advisory Commission Staff Report on the Texas Youth Commission (TYC) and the Texas Juvenile Probation Commission (TJPC). I was particularly interested in the report's Recommendation 1.1 which would abolish the TYC and the TJPC and transfer their functions to a newly created state agency, the Texas Juvenile Justice Department.

If this recommendation is adopted by the Legislature, the Comptroller's office will be happy to work with affected agencies and the transition team on issues related to the new agency's accounting structure, statewide financial and payroll systems and any other matters where our experience can be helpful in creating a smooth transition to the new agency.

In reading the recommendation, we noted that the proposed transition date is Oct. 1, 2009. As you know, this date falls a month into the state's fiscal year. A mid-year date does not create any major obstacles to a smooth transition; however, it does result in certain financial reporting and budgeting concerns that would not arise in a transition that occurred at the beginning of a new fiscal year. But, if the Oct. 1 date is required for specific purposes, it can certainly be accommodated.

Again, thank you for the opportunity to comment on the document. We look forward to working with you on this important matter.

Sincerely,



