

Fiscal Management Division
Expenditure Audit Section
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Post-Payment Audit of Texas State Board of Pharmacy



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EXECUTIVE SUMMARY

Audit scope

A sample of the Texas State Board of Pharmacy (Board) payroll, purchase and travel transactions that processed through the Uniform Statewide Accounting System (USAS) and the Uniform Statewide Payroll/Personnel System (USPS) during the period beginning Sept. 1, 2012, through Aug. 31, 2013, was audited to determine compliance with applicable state laws.

Texas law requires the Comptroller's office to audit claims submitted for payment through the Comptroller's office. All payment transactions are subject to audit regardless of amount or materiality.

Payroll transactions

Payroll transactions were audited for compliance with the General Appropriations Act (GAA), [Texas Payroll/Personnel Resource](#) and other pertinent statutes.

- No issues were identified.

A limited sample of voluntary deductions was also reviewed.

- No issues were identified.

Purchase transactions

Purchase transactions were audited for compliance with the GAA, [eXpendit](#), the [State of Texas Procurement Manual](#) and other pertinent statutes.

- No issues were identified.

Travel transactions

Travel transactions were audited for compliance with the GAA, [Textravel](#) and other pertinent statutes.

- No issues were identified.

Internal control structure

The Board's internal control structure was reviewed. The review was limited to obtaining an understanding of the Board's controls sufficient to plan the audit and did not include tests of control policies and procedures.

- No issues were identified.

Fixed assets

The audit included a limited review of fixed assets acquired by expenditures during our audit period to test for accurate reporting in the State Property Accounting (SPA) System and to verify existence of the assets. During the audit period, the Board reported one stolen asset and filed a police report for that stolen asset.

- All assets tested were in their intended location and properly recorded in SPA.

Prior post-payment audit and current audit recurring errors

A prior post-payment audit of the Board's payroll, purchase and travel transactions was concluded on July 1, 2010.

During the current audit, no recurring errors were identified.

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