

Fiscal Management Division  
Expenditure Audit Section  
Auditor: Raymond McClintock

Audit Report # 785-15-01  
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# Post-Payment Audit of The University of Texas Health Science Center at Tyler



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Texas Comptroller of Public Accounts

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## EXECUTIVE SUMMARY

### Audit scope

We audited a sample of The University of Texas Health Science Center at Tyler (Center) payroll and purchase transactions that processed through the Uniform Statewide Accounting System (USAS) during the period beginning Sept. 1, 2013, through Aug. 31, 2014, to determine compliance with applicable state laws.

The audit provides a reasonable basis for the findings set forth in this report. If necessary, the Texas Comptroller of Public Accounts (Comptroller's office) may take the actions set forth in Texas Government Code, Section 403.071(h) (Vernon 2013), to ensure that the Center's documents comply in the future. The Center must ensure that the findings discussed in this report are resolved.

*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 and payroll deductions

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

- No issues were identified.

### Purchase transactions

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

- No issues were identified.

### Internal control structure

The Center's internal control structure was reviewed. The review was limited to obtaining an understanding of the Center'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 number of fixed assets acquired by the Center during the audit period. Their physical existence and use for state business was verified.

- All assets tested were in their intended location.
- The Center reported 33 missing assets with a net book value of \$31,286.57.

## Auditor observation

Upon completing the audit review and various meetings with the staff, it was noted that the Center implemented the Comptroller's recommendations from the previous audit issued on July 5, 2011. The audit team's review of limited audit samples and procedures identified no reportable issues.

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