Post-Payment Audit of the House of Representatives

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## Table of Contents

### Executive Summary

Audit scope
Payroll transactions and payroll deductions
Purchase transactions
Travel transactions
Security
Internal control structure
Fixed assets
Prior post-payment audit and current audit recurring findings
EXECUTIVE SUMMARY

Audit scope

We audited a sample of the House of Representatives (House) 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 June 1, 2015, through May 31, 2016, to determine compliance with applicable state laws.

The House satisfactorily resolved the issues identified during fieldwork. Our review revealed no audit findings for the time period for which we audited.

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. A limited number of payroll deductions were 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.

Security

The audit included a security review to identify any of the House’s employees with security in USAS or on the voucher signature cards who were no longer employed or whose security had been revoked. Upon termination or revocation, certain deadlines must be observed so security can be revoked in a timely manner.

- No issues were identified.
Internal control structure

The House’s internal control structure was reviewed. The review was limited to obtaining an understanding of the House’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 House during the audit period. Their physical existence and use for state business was verified.

• No issues were identified.

Prior post-payment audit and current audit recurring findings

A prior post-payment audit of the House’s payroll, purchase and travel transactions was concluded on Nov. 2, 2012.

During the current audit, no recurring findings were identified.

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