# Executive Summary

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EXECUTIVE SUMMARY

Audit scope

We audited a sample of the Office of State Prosecuting Attorney (Office) payroll, purchase and travel transactions that processed through the Uniform Statewide Accounting System (USAS) and the Standardized Payroll/Personnel Reporting System (SPRS) during the period beginning Dec. 1, 2015, through Nov. 30, 2016, to determine compliance with applicable state laws.

The Office satisfactorily resolved the issues identified during fieldwork. Our review revealed no audit findings during the audit period.

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, the State of Texas Procurement Manual and other pertinent statutes.

• No issues were identified.

The Office paid a minimal amount in prompt payment interest during the audit period.

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 Office’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employees with security in USAS or on the voucher signature cards who were no longer employed or whose security had been revoked.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 Office’s internal control structure was reviewed. The review was limited to obtaining an understanding of the Office’s controls sufficient to plan the audit and did not include tests of control policies and procedures.

- No issues were identified.

Prior post-payment audit and current audit recurring findings

A prior post-payment audit of the Office’s payroll, purchase and travel transactions was concluded on March 9, 2012.

During the current audit, no recurring findings were identified.

Contact:  
Derik Montique, MBA, CFE, CGFM, CTP  
(512) 305-9761

Contributing Auditors:  
Steve Tamez