

Fiscal Management Division  
Statewide Fiscal Services Dept.  
Expenditure Audit Section  
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# Post-Payment Audit of the Texas Military Department



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# EXECUTIVE SUMMARY

## Audit scope

We audited a sample of the Texas Military Department (Department) 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, 2015, through Aug. 31, 2016, to determine compliance with applicable state laws.

The Department receives appendices with the full report that includes a list of the identified errors. Copies of the appendices may be requested through a [Public Information Act](#) inquiry.

The audit provides a reasonable basis for the findings set forth in this report. The Department should implement the recommendations listed in the Detailed Findings of this report. It is the Department's responsibility to seek refunds for all overpayments unless it determines it is not cost effective to do so. If necessary, the Comptroller's office may take the actions set forth in Texas Government Code, Section 403.071(h), to ensure that the Department's documents comply in the future. The Department must ensure that the findings discussed in this report are resolved.

*Texas law requires the Texas Comptroller of Public Accounts (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

One hundred and five payroll transactions were audited for compliance with the General Appropriations Act (GAA), the [Texas Payroll/Personnel Resource \(FPP F.027\)](#) and other pertinent statutes. A limited sample of voluntary contributions was also audited.

- No issues were identified.

## Purchase transactions

Purchase transactions, including contracted services, property and construction, and utilities, were audited for compliance with the GAA, [eXpendit \(FPP I.005\)](#), the [State of Texas Procurement and Contract Management Guide](#) and other pertinent statutes.

The audit of 127 purchase transactions identified:

- Four purchase order created after invoice.
- Incorrect procurement process.
  - ◇ Two instances missing authorization from agency head.
  - ◇ One instance missing Central Masters Bidders List (CMBL) solicitation document.
  - ◇ Two instances missing electronic state business daily (ESBD) posting.
  - ◇ One instance missing the system for award management (SAM) verification.
  - ◇ One instance missing Emergency Justification Letter.

- Two instances of discount not taken.
- Lack of conservation of state funds.

The Department paid \$16,753.46 in prompt payment interest during the audit period.

### Travel transactions

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

The audit of 50 travel transactions identified:

- Missing documentation for two transactions.

### Grant transactions

Ten grant transactions were audited for compliance with the GAA, [eXpendit](#), the [State of Texas Procurement and Contract Management Guide](#) and other pertinent statutes. A limited review of the Department's grant transactions consisted of verifying that payments did not exceed authorized amounts. The review of these payments did not include an investigation of the Department's procedures for awarding the grants or monitoring payments made to the payees; therefore, no opinion is being offered on those procedures.

- No issues were identified.

### Payment card transactions

Payment card transactions, were audited for compliance with the GAA, [eXpendit](#), the [State of Texas Procurement and Contract Management Guide](#) and other pertinent statutes.

- No issues were identified.

### Security

The audit included a security review to identify any of the Department's employees with security in USAS, the Texas Identification Number System (TINS) 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 that security can be revoked in a timely manner.

The review identified:

- One employee retained ability to expend funds after termination.
- Three employees retained security to expend funds after authority expired.

## Internal control structure

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

The audit identified:

- Two employees could pick up warrants from the Comptroller's office and approve vouchers.
- Three employees could adjust payment instructions in TINS and approve vouchers.
- Two employees could process and release payrolls.

## Fixed assets

The audit included a review of a limited number of fixed assets acquired by expenditures during our audit period to test for proper tracking in the Department's internal system. All assets tested were in their intended location and properly recorded in the State Property Accounting (SPA) System.

- No issues were identified.

## Prior post-payment audit and current audit recurring findings

A prior post-payment audit of the Department's payroll, purchase and travel transactions was concluded on Aug. 23, 2012.

During the current audit, the following recurring findings were identified:

- Purchase order created after invoice.
- Multiple bids not obtained.
- Discount not taken.
- Control weakness over expenditure processing.
- Employee retained the ability to expend funds after authority expired.

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## DETAILED FINDINGS — PURCHASE

### Purchase Order Created After Invoice

#### Finding

We identified four purchase transactions where the Department created a Purchase Order (PO) after the invoice was received. Without a PO issued to the vendor at the time the goods were ordered, it will be difficult for the Department to ensure that it was not overcharged or billed for goods or services beyond those that were agreed to be purchased. The Department stated it was operating under the Government Code, Chapter 418, Emergency Management, specifically 418.016, Suspension of Certain Laws and Rules.

According to [34 Texas Administrative Code Section 5.51\(c\)\(1\)\(D\)](#), it is the responsibility of the state agency and its officers to ensure that for each purchase document, the agency maintains necessary documentation for proving that each payment resulting from the document is legal, proper, and fiscally responsible.

#### Recommendation/Requirement

The Department must ensure that documentation of the agreement is prepared at the time the goods or services are ordered from the vendor. Once the Department has made a final approved agreement with the vendor, the Department may not pay any amount in excess of the agreed amount, unless the agreement is amended due to the vendor providing a new benefit or consideration.

#### Department Response

*The Purchasing and Contracts Division will send emails to program requisitioners reminding them that a purchase made prior to an executed purchase order is considered an unauthorized purchase and is against the Comptroller's office and the Department's procurement rules and procedures.*

*In addition, the Purchasing & Contracts Division has established a mechanism to track unauthorized purchases made by agency programs. If a requisition is submitted for an unauthorized purchase, Purchasing will research the circumstances, track the occurrence, notify the requisitioner of the unauthorized purchase, and on a monthly basis, report a list of unauthorized purchases to the executive director and to the program manager.*



## Incorrect Procurement Process

We identified seven instances from five transactions where the Department did not follow the proper procurement process as required by the State of Texas Procurement and Contract Management Guide.

- Two instances where the Authorization from the Agency Head was missing.
- One instance was missing proof the Central Master's Bidders List (CMBL) vendors were solicited.
- Two instances were missing the Electronic State Business Daily (ESBD) posting.
- One instance was missing the Statement of Award Management (SAM) search.
- One instance was missing the emergency justification letter.

### Finding – Missing Authorization From The Agency Head

We identified two instances for a total of \$96,916 where the Department made two separate emergency purchases. Both purchases involved labor, parts and materials for repairs at the facility. The Department had the Emergency Justification Letter for these purchases, but it was not approved or signed by the executive director or a designee. The Department stated the purchasing manager signed it. However, the purchase manager was not designated to approve these purchases.

For purposes of an emergency purchase under the State Procurement Division's (SPD) delegated authority, an emergency purchase occurs when the agency must make the procurement quickly to prevent a hazard to life, health, safety, welfare, or property, or to avoid undue additional cost to the state. The decision to declare an emergency purchase is the sole responsibility of the agency. If an emergency exists, a written determination of the basis for the emergency and for the selection of a particular vendor shall be included in the procurement file.

### Recommendation/Requirement

The Department must update its policies and procedures to ensure that when it makes an emergency purchase for goods or services, the emergency justification letter is signed by the agency's purchasing director or an authorized representative (if applicable). See the [State of Texas Procurement and Contract Management Guide](#) – Post-Payment and Procurement Review Agency Document Checklist (Appendix 30).

### Department Response

*The Purchasing and Contracts Division has solicitation checklists as well as purchasing checklists based on the purchasing category code. All checklists will be reviewed and modified to ensure that all emergency purchases include a signed Emergency Justification Letter.*

*Furthermore, additional purchaser and contract developer training will be performed to ensure that all staff is fully aware and adhering to this requirement.*

### **Finding – Missing Centralized Masters Bidders List Solicitation Documentation**

We identified one instance where the Department could not provide proof that all eligible suppliers on the CMBL)were actually solicited for the procurement processes.

The CMBL is a database of registered vendors that includes contact information and a list of the goods and services each offers. Vendors pay a nominal annual fee to receive notification of opportunities for solicited commodities and/or services through an Invitation for Bid, Request for Proposal, Request for Offer or Request for Qualifications. Unless exempted by law, the CMBL must be used for all procurements subject to SPD authority. The CMBL must also be used to gather information for noncompetitive procurement processes and vendor performance data. Agencies must print out the awarded vendor’s CMBL profile showing the expiration date for file documentation. See the [State of Texas Procurement and Contract Management Guide](#) – Solicitation Process – Solicitation – Advertisement. Proof that the CMBL system was checked prior to any award or contract renewal by Texas state government entities must be obtained. See [Texas Government Code, Section 2155.263-2155.264](#).

### **Recommendation/Requirement**

To ensure adherence to the rules and laws that govern Texas state government procurement practices, all agencies and institutions of higher education must use the CMBL for all purchases, including services for which competitive bidding or competitive sealed proposals are required. The Department must maintain evidence that the CMBL vendors were contacted and include it in the contract file, as well as the bid tabulation that supports the contracted vendor selection.

### **Department Response**

*The Purchasing and Contracts Division has solicitation checklists as well as purchasing checklists based on the purchasing category code. All checklists will be reviewed and modified to ensure that the CMBL requirements are included. In addition, all bid tabulation forms will be reviewed and updated to ensure that bid tabulation supports the CMBL requirements.*

*Purchaser and contract developer training will also be performed to ensure that staff is aware and adhering to this requirement.*



### **Finding – Missing the Electronic State Business Daily Posting**

We identified two transactions where the procurement file did not contain proof or verification of the posting on the ESBDB for contracts over \$25,000. The Department stated that it was not able to locate documentation supporting the ESBDB posting.

The Comptroller's SPD division requires each agency to post notices for all solicitations expected to exceed \$25,000 or more on ESBDB. State agencies are required to advertise a complete solicitation package (including all parts, exhibits and attachments) for a minimum of 14 days, or 21 days for procurement where the entire solicitation package cannot be posted if it is very lengthy or complex. See the [State of Texas Procurement and Contract Management Guide](#) – Solicitation – Advertisement.

In accordance with [Texas Government Code, Section 2155.083](#) and [34 Texas Administrative Code Section 20.214](#), the requirement to advertise solicitations by posting on the ESBDB applies to all purchases exceeding \$25,000 regardless of source of funds used for procurement. This requirement includes delegated purchases, emergency purchases, construction projects, professional or consulting services, proprietary purchases or purchases exempt from SPD purchasing authority.

### **Recommendation/Requirement**

The Department must strengthen its controls to ensure that any contract over \$25,000 is posted for the proper duration. Failure to post a qualifying purchase for the mandatory duration of time could void the entire contract.

### **Department Response**

*The Purchasing and Contracts Division will review current procedures and checklists to ensure that ESBDB posting requirements are adhered to for all contracts over \$25,000 without regard to procurement authority or funding.*

*Additional purchaser and contract developer training will be performed to ensure that staff is aware and adhering to this requirement.*

### **Finding – Missing the System for Award Management Verification**

We identified one instance where the Department did not provide a required SAM printout dated prior to its respective contract awards. According to the Department, the missing SAM printouts were not available and could not be located.

Agencies must not award contracts to vendors who have been barred from contracting by the federal government. The SAM is the electronic database of the Lists of Parties Excluded from Federal Procurement and Non-procurement Programs that identifies those vendors excluded throughout the U.S. government (unless otherwise noted) from receiving federal contracts or certain subcontracts and from certain types of federal financial and non-financial assistance and benefits. The SAM system must be checked seven days prior to any award or contract renewal being made by Texas state government entities. See the [State of Texas Procurement and Contract Management Guide](#) – Vendor Compliance Verifications.

### **Recommendation/Requirement**

We recommend that the Department conduct a SAM search after bid tabulations. Because SAM may update these databases more than once in a 24-hour period, a final check of the Special Designated Nationals (SDN) listing must be made prior to any contract award to ensure the Department does not award contracts to any person or vendor whose name appears on the SDN list. A copy of the SAM search results from the specified website must be used as evidence of the vendor search being performed by the agency and must be included in the contract file.

### **Department Response**

*The Purchasing and Contracts Division will review all current procedures and checklists to ensure that a SAM search is performed at least seven days prior to award, and add a copy to the Centralized Accounting and Payroll/Personnel System (CAPPS) as supporting documentation. Additional purchaser and contract developer training will be performed to ensure that staff is adhering to the SAM search requirements.*

### Finding – Missing Emergency Justification Letter

We identified one instance where the agency procured the services and processed payments as if these were emergency purchases. The service was for lodging and the payment was for \$86,876. There were no bids required or received. According to the Department, this purchase was made and paid for without following the procurement process because they were utilizing and operating under the [Texas Government Code Section 418.016](#) – Emergency Management – Suspension of Certain Laws and Rules. The Department did not produce the emergency justification letter to support the suspension of rules regarding procurement. Because the Department was operating under the suspension of certain laws and rules, they did not utilize the procurement process that creates a competitive solicitation process. They could not produce a delegation letter for procurement from SPD, documentation of the ESBD or CMBL searches, or bids and evaluation criteria.

### Recommendation/Requirement

The Department must follow and utilize the procurement process by soliciting and obtaining bids from qualified vendors for all services exceeding \$25,000. See [State of Texas Procurement and Contract Management Guide](#) – Procurement Method Determination.

Furthermore, the Department must ensure that a letter from the Governor enacting a declaration of state of disaster under [Texas Government Code Section 418.016](#) is issued and is within the original 30-day duration or has been extended. Training on procurement procedures for Department staff should also be provided. See [State of Texas Procurement and Contract Management Guide](#) – Procurement Method – Texas Disaster Act of 1975.

### Department Response

*The Purchasing and Contracts Division will review and update the agency's current contract management guide to ensure compliance with the updated [State of Texas Procurement and Contract Management Guide](#). In addition, Purchasing will review its purchasing standard operating procedure and processing checklist to ensure compliance with the Comptroller's office solicitation guidelines. The updated procedures and checklist will address governor disaster declarations.*

*Purchasing and Contracts Division will develop a training course that will be provided to program requisitioners, contract managers, and end users; this training will include procedures for emergency purchases and disaster declarations.*

## Discount Not Taken

### Finding

We identified two instances where the Department failed to take advantage of discounts provided by the vendor amounting to \$2,380.73 for one transaction, and a one percent, 10-day discount offered amounting to \$644.25. According to the Department, state and agency policies should have been followed, but were not followed by the staff as these instances occurred.

[Texas Government Code, Section 2251.030\(d\)](#) states, “A state agency, when paying for goods or services purchased under an agreement that includes a prompt or early payment discount, shall submit the necessary payment documents or information to the comptroller sufficiently in advance of the prompt or early payment deadline to allow the comptroller or the agency to pay the vendor in time to obtain the discount.” When a prompt payment discount is available, it is the agency’s responsibility to determine whether scheduling the payment or taking the discount is the greatest benefit for the state.

### Recommendation/Requirement

The Department should review all invoices upon receipt to determine if they include a discount. Prior to processing the payment, the Department should compare the cost/benefits of early payment versus scheduling payments. If the Department determines that the discount is most beneficial to the state, it should route the invoice promptly through its payment process. If the discount is not beneficial to the state, the Department should schedule the payment in accordance with early payment discounts on [eXpendit](#) – Payment Scheduling – Comptroller Policy Early Payment Discounts. The Department should retain the supporting documentation of the cost/benefit analysis in its files. In this case, the Department should request a refund from the vendor for the full amount of the discount.

### Department Response

*The Accounts Payable Department will create a checklist for the payment process to ensure all requirements are being met. An item on the checklist will ask if there is a discount being offered. It will also include instructions for the calculator to be added with the payment to show the cost savings to the state.*

*In the event the discount cannot be taken, the checklist will remind to include an explanation in the comment field in CAPPS as to why the discount was not taken.*

## Lack Of Conservation Of State Funds

### Finding

We identified one instance where the Department could have conserved state funds. The Department had monthly car rentals on the invoice that exceed the state rental rates and had additional charges for time, mileage and roadside assistance. The Department made these payments because it was operating under [Texas Government Code Section 418.016](#) – Emergency Management – Suspension of Certain Laws and Rules.

According to [Texas Government Code, Section 660.007\(a\)](#), a state agency shall minimize the amount of travel expenses paid or reimbursed by the agency. The agency shall ensure each travel arrangement is the most cost-effective, considering all relevant circumstances.

### Recommendation/Requirement

The Department must exercise caution in its use of state funds and ensure that expenditures are fiscally responsible. The department should ensure that a letter from the Governor enacting a declaration of state of disaster under [Texas Government Code Section 418.016](#) is issued and is within the original 30-day duration or has been extended. Training on procurement procedures for Department staff should also be provided.

### Department Response

*The Travel Department will create a checklist for the payment process to ensure all requirements are being met. One of the items on the checklist will ask if this is a payment that is occurring due to a declaration for a state of emergency event. If it is, a copy of the declaration will be added with the payment.*

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## DETAILED FINDINGS — TRAVEL

### Missing Documentation

#### Finding

We identified two reimbursements for travel expenses totaling \$360.49 in our sample that did not include documentation to support the expenses. The Department stated that they were not able to locate the travel vouchers or any supporting documentation.

Without proper documentation, we could not determine whether the information entered into USAS was an accurate reflection of the intended purchases made. Proper documentation must be maintained to verify that payments are valid and to ensure a proper audit trail.

According to [34 Texas Administrative Code Section 5.22 \(i\)\(2\)](#): “Supporting documentation must be sufficient to detail the expenses claimed. Supporting documentation requirements apply to a travel expense that is paid directly and to a travel expense reimbursement made by an agency.”

#### Recommendation/Requirement

The Department must obtain proper documentation for travel expenses prior to processing payment. The supporting documentation must be maintained in agency files at least until the end of the second appropriation year after the appropriation year in which the document is processed through USAS.

#### Department Response

*The Travel Department will create a checklist for the payment process to ensure all requirements are being met and included. This checklist will ask questions about lodging receipts, mileage, etc. This will ensure accurate payment processing and adequate documentation.*

*In addition, with the implementation of CAPPs, all payments are processed and stored electronically. During the approval process of the travel voucher, an approver is also verifying that the documentation is attached and accurate.*



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## DETAILED FINDINGS — SECURITY

### Employee Retained Security to Expend Funds After Termination

#### Finding

During the audit period, the Department failed to timely notify the Comptroller's office about the termination of one employee who had been designated by the Department to approve its expenditures. The request to remove the employee from the signature card was sent 1,171 days late. This means that the former employee could have approved paper vouchers that were submitted to the Comptroller's office during that time. Any payment produced by a paper voucher that was approved by the terminated employee would have constituted an unapproved expenditure. We queried our payment system and determined no payments were processed by the employee during the audit period. The Department has procedures to notify the security coordinator of personnel actions. In these instances, the Department did not follow procedures and stated it was due to oversight.

Whenever a designated employee terminates employment with an agency, the Comptroller's office must receive notification of the employee's termination no later than the fifth day after the effective date of the employee's termination. Any officer or employee may send the Comptroller's office that notification. See [34 Texas Administrative Code Section 5.61\(k\)\(3\)\(B\)](#). Additionally, Section 5.61(k) does not specify how the Comptroller's office is to be notified about designated employees' terminations. Therefore, the Comptroller's office will accept emails, faxes, letters, memos or other writings as long as the writings indicate that a designated employee has terminated employment and the notification specifies the effective date of the employee's termination.

For an employee whose authority to approve an agency's expenditures is revoked for any reason, the employee's USAS security profile must be changed not later than the effective date of the revocation or termination to prevent the employee from executing electronic approvals for the agency. See [34 Texas Administrative Code Section 5.61\(k\)\(5\)\(A\)-\(B\)](#).

#### Recommendation/Requirement

The Department must ensure compliance with [34 Texas Administrative Code Section 5.61\(k\)\(3\)\(B\) and 5.61\(k\)\(5\)\(A\)-\(B\)](#). The Department must also ensure that the person responsible for sending these notifications to the Comptroller's office is aware of the designated employee's termination on or before the date the termination becomes effective and follow through with the Comptroller's office to ensure receipt of the notification and that the revocation occurred.

#### Department Response

*When an employee intends to leave the agency, a checklist is completed by the supervisor. The checklist asks if all items were turned in and if the security coordinator was contacted to terminate system access. This checklist is submitted to Human Resources (HR). HR will begin sending the checklist to the accounts payable manager, who will ensure that access to all systems has been revoked and that the Comptroller's office has received notification of the revocation. This action will occur on or before the last day of employment for the terminating employee. The notification will be stored with the biannual reviews of USAS, CAPPs and TINS.*

## Failure to Request Security Access Removal

### Finding

During the audit period, the Department failed to submit a request to remove three employees' security access in USAS to electronically approve the Department's expenditures on or before the date the employee's authority to approve expenditures was revoked. In two instances, the request was sent two and three days late. In one instance, the security request was never sent but was revoked by the Comptroller's office 1,331 days after termination. This could have permitted the employees to approve any vouchers the Department submitted electronically to the Comptroller's office through USAS after the employee's authority expired. Any payment produced by a document that was approved by an employee whose security has been revoked would have constituted an unapproved expenditure. We queried our payment system and found that no payments were processed by the employees after termination or authority expired. The Department stated that it was an oversight.

For an employee whose authority to approve an agency's expenditures is revoked for any reason, the employee's USAS security profile must be changed not later than the effective date of the revocation or termination to prevent the employee from processing electronic approvals for the agency. The lack of timely notification also meant these employees retained USAS and USPS security after their termination, so the employee could have approved electronic vouchers during that time. See [34 Texas Administrative Code Section 5.61\(k\)\(5\)\(A\)-\(B\)](#).

Any officer or employee may send the Comptroller's office notification of termination or revocation. See [34 Texas Administrative Code Section 5.61\(k\)\(3\)\(B\)](#). Also, Section 5.61 does not specify how the Comptroller's office is to be notified about designated employees' terminations. Therefore, the Comptroller's office will accept emails, faxes, letters, memos or other writings in advance of the expiration date, as long as the writings indicate that the designated employee has terminated employment, had security revoked or will experience either a termination or a revocation in the near future, and the notification specifies the effective date of the termination/revocation.

### Recommendation/Requirement

The Department must ensure compliance with [34 Texas Administrative Code Section 5.61\(k\)\(5\)\(A\)-\(B\)](#). The Department must also ensure that the person responsible for sending these notifications to the Comptroller's office is aware of the designated employee's termination on or before the date the termination becomes effective and follow through with the Comptroller's office to ensure receipt of the notification and that the revocation occurred.

### Department Response

*When an employee intends to leave the agency, a checklist is completed by the supervisor. The checklist asks if all items were turned in and if the security coordinator was contacted to terminate accesses. This checklist is submitted to HR. HR will begin sending the checklist to the accounts payable manager, who will ensure that access to all systems has been revoked and that the Comptroller's office has received notification of the revocation. This action will occur on or before the last day of employment for the terminating employee. This notification will be stored with the biannual reviews of USAS, CAPPs and TINS.*

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## DETAILED FINDINGS — INTERNAL CONTROLS

### Control Weakness Over Expenditure Processing

#### Finding

As part of our planning process for the post-payment audit, we reviewed certain limitations that the Department placed on its accounting staff's ability to process expenditures. We reviewed the Department's security in USAS, USPS, TINS and voucher signature cards that were in effect on Jan. 24, 2017. We did not review or test any internal or compensating controls the Department may have relating to USAS, USPS, CAPPs or TINS security or internal transaction approvals.

Three employees had the security to adjust payment instructions in TINS and approve vouchers. Two employees had the ability to pick up warrants from the Comptroller's office and approve paper vouchers. Two employees had the ability to process and release payrolls without oversight. The Department was provided with a schedule of this finding during fieldwork. We ran a report to see whether any of the Department's payment documents were processed through USAS during the audit because of the action of only one person. No issues were identified.

#### Recommendation/Requirement

The Department should segregate each task to the extent possible to ensure that no individual is able to process payments without another person's involvement.

The Department must limit the access of users who can enter/change voucher or release/approve batch in USAS to view only access in TINS (PTINS02). An individual must not be able to create a vendor or change a vendor profile, create a payment, and approve the payment.

The Department must work with the Comptroller's Statewide Fiscal Systems (SFS) Security staff to set up user profiles that separate the entry and approval of payroll transactions in CAPPs.

The Department must limit users' access by removing the users from the Agency Authorization for Warrant Pickup list or by removing the users from the agency's signature card.

#### Department Response

*With the implementation of CAPPs, there are security features that do not allow the same person to pay an invoice and release it for payment. Within the agency, there are only a few individuals that have access to approve payments, which is monitored.*

*Given the size of the agency, we have an individual that creates vendors both in USAS and CAPPs and makes payments as well. However this individual does not have the ability to approve payments.*

*When establishing users in USAS and CAPPs, the agency will ensure that proper role provisioning occurs and that segregation of duties is adhered to.*

*The Department has made revisions to the Agency Authorization for Warrant Pickup list and decreased the number of users that are on the agency's signature card.*