



An Audit of the **Commission on Jail Standards**

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Table of Contents

Executive Summary

Purpose and Scope.....	1
Background.....	1
Audit Results.....	1
Key Recommendations	3

Detailed Findings

Payroll Transactions	4
Incorrect State Effective Service Date/Longevity Pay Amounts	4
Incorrect Salary Payment Amount.....	5
Purchase and Payment Card Transactions	6
Improper Payment of State Sales Tax	6
Travel and Travel Card Transactions	7
Lack of Conservation of State Funds.....	7
Missing Detailed Travel Documentation	8
Grants Transactions.....	9
Fixed Assets.....	9
Internal Control Structure	9
Controls Over Expenditure Processing	10
Security	11
Targeted Analysis	11
Incorrect Direct Deposit Authorization Form	11

Appendices

Appendix 1 — Objectives, Scope, Methodology, Authority and Team.....	13
Appendix 2 — Definition of Ratings	15



Executive Summary

Purpose and Scope

The objectives of this audit were to determine whether the Commission on Jail Standards (Commission):

- Processed payments according to applicable state laws, Comptroller requirements and statewide automated system guidelines.
- Maintained documentation to support those payments.
- Properly recorded capital and high-risk assets.
- Implemented appropriate security over payments.

This audit was conducted by the Texas Comptroller of Public Accounts (Comptroller's office) and covers the period from March 1, 2020, through Feb. 28, 2021.

Background

The Commission on Jail Standards is the regulatory agency for all county jails and privately operated municipal jails in the state. Its mission is to assist local governments in providing safe, secure and suitable local jail facilities by providing the following services:

Commission on Jail Standards
website
<https://www.tcjs.state.tx.us/>

- The establishment of reasonable minimum standards for the construction and operation of jails.
- The monitoring and enforcement of compliance with adopted standards through on-site inspections.
- Review and comment on all jail construction documents.
- The provision of consultation, training and technical assistance on efficient, effective and economical means of jail construction and management to include:
 - staffing and facility needs analyses.
 - management and construction technical assistance bulletins.
 - on-site consultations.
 - jail population projections and trend reports.
 - regional training.


Audit Results

The Commission largely complied with the General Appropriations Act (GAA), relevant statutes and Comptroller requirements. Auditors found no issues with grants, fixed assets or security. However, the Commission should consider making improvements to its payroll, purchase, travel, internal control structure and direct deposit authorization form processes.



The auditors reissued one finding from the previous audit conducted at the Commission related to controls over expenditure processing. Auditors originally issued this finding in November 2016. An overview of audit results is presented in the following table.

Table Summary

Area	Audit Question	Results	Rating
<u>Payroll Transactions</u>	Did payroll transactions comply with the GAA, pertinent statutes and Comptroller requirements?	<ul style="list-style-type: none">• Incorrect state effective service date/longevity pay amounts.• Incorrect salary payment amount.	Compliant, Findings Issued
<u>Purchase and Payment Card Transactions</u>	Did purchase and payment card transactions comply with the GAA, pertinent statutes and Comptroller requirements?	Improper payment of sales tax.	Compliant, Findings Issued
<u>Travel and Travel Card Transactions</u>	Did travel and travel card transactions comply with the GAA, pertinent statutes and Comptroller requirements?	<ul style="list-style-type: none">• Lack of conservation of state funds.• Missing detailed travel documentation.	Compliant, Findings Issued
Grants	Did grant transactions comply with the GAA and state laws and regulations pertaining to grants?	No issues	Fully Compliant
Fixed Assets	Were tested assets in their intended location and properly reported in the State Property Accounting System?	No issues	Fully Compliant
<u>Internal Control Structure</u>	Are duties segregated to the extent possible to help prevent errors or detect them in a timely manner and help prevent fraud?	 Control over expenditure processing	Control Weakness Issues Exist



Repeat Finding



Area	Audit Question	Results	Rating
Security	Are Commission employees who are no longer employed or whose security was revoked properly communicated to the Comptroller's office?	No issues	Fully Compliant
<u>Target Analysis Reports – IAT (International ACH Transactions) Report</u>	Did the Commission comply with the federal mandate to properly identify and handle payments involving moving funds internationally?	Incorrect direct deposit authorization form	Compliant, Findings Issued



Key Recommendations

Auditors made several recommendations to help mitigate risk arising from control weaknesses. Key recommendations include:

- Reviewing payroll/personnel records for all current and new employees to ensure prior state service is properly verified and documented to prevent incorrect longevity and salary payments.
- Ensuring sales taxes are not paid with state funds.
- Developing procedures for travelers to complete cost comparisons prior to travel and subject to approval to safeguard state resources.
- Ensuring there is adequate supporting documentation for all expenditures prior to processing a payment or reimbursement.
- Segregating expenditure processing tasks to the maximum extent possible to ensure no individual can process payments without oversight.



Detailed Findings

Payroll Transactions

Auditors developed a sample totaling \$174,469.26 from a group of 26 employees and 76 payroll transactions to ensure the Commission complied with the GAA, [Texas Payroll/Personnel Resource \(FPP F.027\)](#) and pertinent statutes. Audit tests revealed some exceptions in this group of transactions. Additionally, a limited sample of 10 voluntary contributions transactions were audited with no exceptions identified.

Incorrect State Effective Service Date/Longevity Pay Amounts

Auditors identified three employees with incorrect state effective service dates. This oversight resulted in two longevity underpayments and one longevity overpayment. The first underpaid employee disclosed the previous employment to the Commission but did not receive state service credit for this time. For the second underpaid employee, the prior state employment dates entered into the Commission's internal system did not match the verification form provided by the previous employer, resulting in an underpayment. For the third employee, the Commission was not aware the employee had two months of leave without pay (LWOP).

When an agency hires an employee, the agency must research whether the employee has previous state employment or risk the employee receiving incorrect longevity pay. If prior state employment exists, the agency must:

- Confirm the amount of lifetime service credit.
- Compute the correct amount of longevity pay entitlement.

See [Texas Payroll/Personnel Resource – Non-Salary Payments – Longevity Pay](#).

As a result of the audit, the Commission made the required leave accrual adjustments and compensated the employees for the longevity underpayments. In addition, the Commission requested a prior state service verification form and made the correct entries in the Uniform Statewide Payroll/Personnel System (USPS). For the overpaid employee, the Commission recouped the longevity overpayment from the March, April and May 2022 pay periods and the two LWOP months were entered in the system to reflect the accurate state effective service date.

Recommendation/Requirement

The Commission must continue to review the payroll/personnel records for employees to ensure prior state service is properly verified and documented to prevent incorrect longevity payments.



The Commission must correct employee state effective service dates. The Commission should consider recovering the overpayment in accordance with [Texas Government Code, Chapter 666](#). The Commission must continue to review each employee's job application for prior state service to confirm that it is properly recorded to ensure accurate longevity pay and leave accruals.

Commission Response

Beginning July 1, 2022, The Commission on Jail Standards converted Human Resources to CAPPS HR and Payroll Processing has been completely revised per Comptroller recommendation and provided procedures. Staff Services has added the requirement for a signed (signed by employee with a check box for employer form received and checked) "Prior State Service form" in the Agency hard file under section 5 or EMPLOYEE ACKNOWLEDGEMENTS – (Form 5.071922). In Capps HR, the agency is using Comptroller provided instructions for processing (desk aides and instructions) that comply with the Payroll/Personnel Resource – Gen Provisions. This requirement was added to the Agency's new Employee checklist.

Incorrect Salary Payment Amount

During the audit, auditors identified one employee who received a salary overpayment for eight hours not worked. The employee was hired on Nov. 4, 2020 and should have received payment for 152 hours for that month. The Commission paid the employee for the full month, 160 hours. The Commission recouped the salary overpayment in the February 2022 payroll period.

The amount of compensation paid to an employee for working part of a month is equal to the employee's equivalent hourly rate of pay for that month multiplied by the number of scheduled work hours during the month, less any leave without pay hours. See [Texas Payroll/Personnel Resource – General Provisions – Partial Payment Calculation](#).

Recommendation/Requirement

The Commission must ensure that its internal operating procedures include quality control measures that will detect any incorrect compensation payments to an employee.

Commission Response

Beginning July 1, 2022, The Commission on Jail Standards converted Human Resources to CAPPS HR and Payroll Processing has been completely revised per Comptroller recommendation and provided procedures. The 8 hours of time overpaid the employee happened in the legacy system USPS. In addition, except in unusual circumstances, we plan to have new employees start the first day of the month aiding in the proper record keeping and easing pressure on the many responsibilities and duties in the section that



happen mid-month. In Capps HR, the agency is using Comptroller provided instructions for processing (desk aides and instructions) that comply with the Payroll/Personnel Resource-Gen Provisions- Partial Payment Calculation, when and if an employee has not worked a full month. Human Resources' list of duties requires calculation of the proper number of monthly hours paid each month per the Small Agency CAPPS Payroll Checklist.

Purchase and Payment Card Transactions

Auditors developed a sample of 30 purchase transactions totaling \$48,094.46 and a sample of 12 payment card transactions totaling \$1,597.43 to ensure the Commission complied with the GAA, [eXpendit \(FPP I.005\)](#) and pertinent statutes. Audit tests revealed one exception in these transactions.

Improper Payment of State Sales Tax

Auditors identified one transaction in which the Commission reimbursed state sales tax to an employee. The employee was reimbursed for buying toner for a printer used at home. It was a one-time purchase during the pandemic, and the employee did not have a sales tax exemption form – resulting in improper reimbursement.

State sales tax is not payable with state funds. The purchase, lease or rental of a taxable item to an exempt organization is exempt from tax when the organization or an authorized agent pays for the taxable item and provides the vendor with an exemption certificate. See [34 Texas Administrative Code Section 3.322\(g\)\(2\)](#).

Recommendation/Requirement

The Commission must thoroughly review invoices for sales tax to ensure these are not paid with state funds. The Commission should consider recovering the tax reimbursement.

Commission Response

All staff have been notified that all purchases must go through the Agency's Certified Purchaser. The Certified Purchaser's procedures ensure that no sales tax is paid for any Agency purchase. In the case of the toner tax, this was a one-time payment made at the beginning of the pandemic. All in-office staff and those teleworking know that tax cannot be paid by the Agency or reimbursed. All documentation is mandatorily uploaded to CAPPS Financials to ensure proper receipts are recorded. If sales tax is mistakenly or incorrectly reimbursed by Accounts Payable, recovery procedures are to begin upon knowledge of the mistake and uploaded to the transaction in CAPPS Financials. A follow up email was sent in July 2022 to ensure all staff are more than aware of reimbursement requirements and that all purchases are to only go through the Agency's Certified Purchaser.



Travel and Travel Card Transactions

Auditors developed a sample of 20 travel transactions totaling \$8,523.94 and a sample of five travel card transactions totaling \$1,029.47 to ensure the Commission complied with the GAA, [Textravel \(FPP G.005\)](#) and pertinent statutes. Audit tests revealed the following exceptions for this group of transactions.

Lack of Conservation of State Funds

Auditors identified one instance where the Commission did not request reimbursement of an airline credit balance. The Commission purchased a round-trip airline ticket for an employee to attend a conference. The conference was cancelled due to COVID-19. The employee was issued a credit for 12 months, but all non-essential travel remained restricted due to the pandemic. It was later determined that Southwest Airlines extended the credit until Sept. 7, 2022, but the Commission was not notified of the extension and the employee retired on Sept. 30, 2020 without notifying the agency of the remaining credit.

During the audit, the auditors contacted Southwest Airlines to inquire if the credit expired and learned about the outstanding credit. The Commission stated that since then it has made numerous attempts to recover the credit with no success.

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

To protect state funds, the Commission must seek reimbursement of its credit balances from vendors in a timely manner.

Commission Response

The Agency's vendor and travel procedures have been completely revised due to the Post Payment Recommendations. Documentation with regards to Airfare, Hotels, Mileage and Rental cars have changed per CPA guidance. With regards to the convention cancellation due to Covid, the Agency will attempt to collect a refund or obtain a credit memo from airline vendor. During the CPA 21 Post Payment Audit, on Feb. 1, 2022, the Agency conducted a Travel Training in Room #402 of the Clements Building for all Agency Travelers. A Travel Binder was provided as well as Travel Training and Discussion, New Policy regarding Travel from the Employee Handbook, and a document entitled "Excel Travel Voucher Training". At this point, a revised TCJS excel travel voucher and travelers' training guidance was provided to Agency travelers and to CPA Expenditure Assistance for their



approval. The Final Agency 409 Revised Travel Voucher underwent modifications and was ultimately approved July 6, 2022 by Expenditure Assistance in the Comptroller's office via email. The document and new Agency Travel procedures and documents were disseminated to all Agency staff travelers in July of 2022.

Missing Detailed Travel Documentation

Auditors identified four transactions that were missing adequate, detailed documentation regarding multiple types of cost comparisons. There was also one instance in which the lack of point-to-point mileage itemization resulted in a mileage underpayment to an employee.

For one instance, the decision to use a personal vehicle resulted in the Commission paying \$414.41 more than the cost of a rental vehicle.

The Commission stated that rental car versus mileage reimbursement calculation was done prior to each trip. However, the Commission did not retain a copy of the calculation conducted prior to travel and only required the employees to submit final calculations. Therefore, the Commission could not verify that the travel method used was the most cost-effective option. As a result of the audit, the Commission has implemented a travel policy that requires all rental car versus mileage reimbursement calculations be printed and submitted with each travel voucher.

On two transactions the employee's travel file was missing a cost comparison between Hotel Engine and the hotel the employee used. Therefore, auditors could not determine if a less expensive hotel was used or not. The Commission stated that when an employee does not use Hotel Engine, the employee typically provides a copy of the Hotel Engine price versus the price of the hotel that was booked. In these cases, the employees failed to provide the documentation.

On one transaction the employee's travel file was missing documentation/cost comparison of how the Commission determined that it was more cost effective for the employee to stay in Austin for the weekend instead of returning home and then traveling to the next destination. The Commission stated that a cost comparison was done, but the documentation was not maintained.

There was one instance where the Commission provided the auditors a Google maps printout for the questioned transaction listing the specific addresses the employee traveled to after the travel occurred. The initial incomplete mileage information was the root cause of the underpayment. The Commission stated that the employee generated mileage printouts from his hometown to his destination town instead of the specific point to point addresses. Without a detailed point to point breakdown, the Commission could not ensure that the mileage claimed was correct. The existing policy has been revised to ensure that all travel vouchers involving mileage must be from point to point with specific addresses.



Per [Texas Government Code, Section 660.027\(d\)-\(e\)](#) a travel voucher must be supported by a description of the official state business performed, and the information and documentation that the Comptroller considers necessary for the Comptroller to determine compliance with travel regulations.

Recommendation/Requirement

Supporting documentation must be maintained and made available during an audit to justify the validity of a payment. The Commission must ensure that it has adequate supporting documentation for all expenditures prior to processing a payment or reimbursement. Detailed item and pricing information must be documented and retained to verify proper billing and payment.

Commission Response

During the CPA 21 Post Payment Audit, the Agency conducted a Travel Training in Room #402 of the Clements Building for all Agency Travelers. A Travel Binder was provided as well as Travel Training and Discussion, New Policy regarding Travel from the Employee Handbook, and a document entitled "Excel Travel Voucher Training". At this point, a revised TCJS excel travel voucher was provided to Agency travelers and to CPA Expenditure Assistance for their approval. The Final Agency 409 Revised Travel Voucher and detailed instructions underwent modifications and was approved July 6, 2022 by Expenditure Assistance in the Comptroller's office. The document and new Agency Travel procedures and documents were disseminated to all Agency staff travelers in July of 2022.

Grants Transactions

Auditors developed a sample of three grant transactions totaling \$36,545.90 to ensure that the Commission complied with the GAA and state laws and regulations pertaining to grants. Audit tests revealed no exceptions in these transactions.

Fixed Assets

The audit included a review of a limited number of fixed assets acquired by expenditures during the audit period to test for accurate reporting and to verify the existence of assets. All assets tested were in their intended location and properly recorded in the State Property Accounting (SPA) System. Audit tests revealed no exceptions in these transactions.

Internal Control Structure

The review of the Commission's internal control structure was limited to obtaining reports identifying current user access. The review did not include tests of existing mitigating controls. The audit tests conducted revealed the following exceptions in user access.



Controls Over Expenditure Processing

The Commission had one employee with multiple security capabilities. The employee could:

- Enter/edit payment vouchers in the Uniform Statewide Accounting System (USAS) and release/approve payment vouchers in USAS.
- Enter/approve payment in USAS and create/edit a vendor profile, edit/update vendor direct deposit information, and change the warrant hold status of a vendor in the Texas Identification Number System (TINS).
- Approve a paper voucher for expedite (on the agency's signature card) and is on the agency's Authorization for Warrant Pickup list.
- Edit/update a vendor or employee profile/direct deposit instructions and warrant hold status in TINS and on the agency's signature card (can approve a paper voucher for expedite).

Two additional employees are on the agency's signature card (can approve a paper voucher for expedite) and on the agency's Authorization for Warrant Pickup list.

Once auditors brought this to the Commission's attention, the employee with multiple security capabilities submitted a security request to have her TINS access changed to view only which resolved several of the issues noted above.

Recommendation/Requirement

The Commission should review the controls over expenditure processing and segregate each task to the maximum extent possible to ensure no individual is able to process payments without oversight.

Auditors strongly recommend the Commission implement the following:

- Elect to have the document tracking control edit on the Agency Profile (DØ2) set to either prevent or warn a user attempting to release a batch that the same user entered or altered for the agency.
- Limit user access by removing the user from the Agency Authorization for Warrant Pickup list or by removing the user from the agency's signature card.

Commission Response

Upon notification of the Issue, on Friday, Oct. 29, 2021 3:00 PM, Security Request RITM0471303 was submitted to CPA Security Request to remove the Staff Services head from TINS to View Access only and the request was completed on October 30, the next day.

On July 19, 2022 (after a previous one was sent on 3/22/2022) our Agency submitted a new Authorization for Warrant Pickup (with two new employees names that have never had any TINS or USAS access) to the tins.mail@cpa.texas.gov address and followed up with a phone call. These names are completely separate and new.



The Agency in July 2022, has contacted their Comptroller ACO to determine what is required to have the document tracking control edit on the Agency Profile (D02) set to either prevent or warn a user attempting to release a batch that the same user entered or altered for the agency. Agency learned via ACO Jackson's email that this was completed yesterday July 22, 2022.

Security

The audit included a security review to identify Commission 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 met so that security can be revoked in a timely manner. Audit tests revealed no exceptions.

Targeted Analysis

The audit included a review of several special reports generated outside the sample. Auditors reviewed the Commission's procedures for processing these transactions to determine compliance with state rules, regulations and processing requirements. Audit tests revealed the following exception in the targeted analysis reports.

Incorrect Direct Deposit Authorization Form

Auditors conducted a review of the Commission's procedures to comply with the federal mandate to properly identify and handle payments involving the movement of funds internationally. Out of the two transactions selected and reviewed, one transaction had an incorrect direct deposit form on file. The direct deposit information was on the vendor's company letterhead instead of the state of Texas direct deposit authorization form. No mention was made of the International Payments Verification.

Without a properly completed form on file, the Commission was unable to determine whether state funds were forwarded to a financial institution outside the United States.

International Automated Clearing House transactions (IATs) are payments destined for a financial institution outside of the United States. Because of federal requirements mandated by the Office of Foreign Assets Control (OFAC), the National Automated Clearing House Association (NACHA) has adopted specific rules on the identification and processing of these types of direct deposit payments.

To avoid federal penalties, each state agency must:

- Show due diligence in the processing of all direct deposit payments.
- Do its best to ensure direct deposit payments it issues to accounts at U.S. financial institutions are not ultimately being transferred to financial institutions outside of the United States.

The Commission stated that it was a clerical error. During fieldwork, the Commission obtained the properly completed direct deposit form.



Recommendation/Requirement

The Commission must ensure all payees who request payment by direct deposit provide the appropriate, signed direct deposit authorization form with the IAT question answered. A direct deposit authorization form should not be processed if the IAT section is left blank or the form is unsigned or missing.

Commission Response

During the Post Payment Audit in February of 2021, the Certified Purchaser and Staff Services section implemented a procedure for new vendors/requisitions that entails obtaining a direct deposit form with the IAT Question Answered. The procedure is compatible with CAPPS Financials Purchasing Module and all State Purchasing Guidelines. Accounts Payable was also made aware of the above outlined IAT requirement on the direct deposit form.



Appendices

Appendix 1 — Objectives, Scope, Methodology, Authority and Team

Audit Objectives

The objectives of this audit were to:

- Ensure payments are documented so a proper audit can be conducted.
- Ensure payment vouchers are processed according to the requirements of any of the following:
 - Uniform Statewide Accounting System (USAS),
 - Uniform Statewide Payroll/Personnel System (USPS),
 - Standardized Payroll/Personnel Reporting System (SPRS),
 - Human Resource Information System (HRIS) or
 - The Centralized Accounting and Payroll/Personnel System (CAPPS).
- Verify payments are made in accordance with certain applicable state laws.
- Verify assets are in their intended locations.
- Verify assets are properly recorded for agencies and institutions of higher education that use the State Property Accounting (SPA) system.
- Verify voucher signature cards and systems security during the audit period are consistent with applicable laws, rules and other requirements.

Audit Scope

Auditors reviewed a sample of the Commission on Jail Standards (Commission) payroll, purchase and travel transactions that processed through USAS and USPS from March 1, 2020, through Feb. 28, 2021, to determine compliance with applicable state laws.

The Commission received appendices with the full report, including a list of the identified errors. Copies of the appendices may be requested through a [Public Information Act](#) inquiry.

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.

The audit provides a reasonable basis for the findings set forth in this report. The Commission should implement the recommendations listed in the Detailed Findings of this report. It is the Commission'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 Commission's documents comply in the future. The Commission must ensure that the findings discussed in this report are resolved.



Audit Methodology

The Expenditure Audit section uses limited sampling to conduct a post-payment audit, and relies on professional judgment to select areas the auditor considers high risk.

Fieldwork

Each auditor in the Expenditure Audit section approaches each audit with an appropriate level of professional skepticism based on the results of the initial planning procedures.

If an auditor suspects during an audit that fraud, defalcation or intentional misstatement of the facts has occurred, the auditor will meet with his or her supervisor, the Statewide Fiscal Oversight manager, or both, to decide what action or additional procedures would be appropriate.

Audit Authority

State law prohibits the Comptroller's office from paying a claim against a state agency unless the Comptroller's office audits the corresponding voucher.

- Texas Government Code, Sections 403.071(a), 403.078, 2103.004(a)(3).

State law allows the Comptroller's office to audit a payment voucher before or after the Comptroller's office makes a payment in response to that voucher.

- Texas Government Code, Section 403.071(g)-(h).

In addition, state law authorizes the Comptroller's office to conduct pre-payment or post-payment audits on a sample basis.

- Texas Government Code, Sections 403.011(a)(13), 403.079, 2155.324.

Audit Team

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Appendix 2 — Definition of Ratings

Compliance Areas

Definition	Rating
Agency complied with applicable state requirements and no significant control issues existed.	Fully Compliant
Agency generally complied with applicable state requirements; however, control issues existed that impact the agency's compliance, or minor compliance issues existed.	Compliant, Findings Issued
Agency failed to comply with applicable state requirements.	Noncompliant
Restrictions on auditor's ability to obtain sufficient evidence to complete all aspects of the audit process. Causes of restriction include but are not limited to: <ul style="list-style-type: none">• Lack of appropriate and sufficient evidentiary matter.• Restrictions on information provided to auditor.• Destruction of records.	Scope Limitation

Internal Control Structure/Security Areas

Definition	Rating
Agency maintained effective controls over payments.	Fully Compliant
Agency generally maintained effective controls over payments; however, some controls were ineffective or not implemented. These issues are unlikely to interfere with preventing, detecting, or correcting errors or mitigating fraudulent transactions.	Control Weakness Issues Exist
Agency failed to effectively create or implement controls over payments.	Noncompliant

Repeat Finding Icon Definition



This issue was identified during the previous post-payment audit of the agency.