An Audit of

Lamar State College – Port Arthur

Audit Report #788-23-01

April 2, 2024

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Texas Comptroller of Public Accounts

Table of Contents

Executive Summary

Detailed Findings

Appendices

Executive Summary

Purpose and Scope

The objectives of this audit were to determine whether Lamar State College – Port Arthur (College):

- 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.

This audit was conducted by the Texas Comptroller of Public Accounts (Comptroller's office), and covers the period from March 1, 2022, through Feb. 28, 2023.

Background

For more than 100 years, Lamar State College – Port Arthur has provided educational excellence in a hometown setting to thousands of students of all ages, whether they want to complete the first two years of a bachelor's degree program, earn a two-year degree or complete a one-year technical certification to enter the workforce.

Lamar State College – Port Arthur website
https://www.lamarpa.edu/Home

Audit Results

The College largely complied with the General Appropriations Act (GAA), relevant statutes, and Comptroller requirements. The College should consider making improvements to its payroll, purchase/procurement, and payment card processes.

The auditors noted one recurring issue from the prior post-payment audit issued on June 20, 2014. An overview of audit results is presented in the following table.

Table Summary

Area	Audit Question	Results	Rating
Payroll Transactions	Did payroll transactions comply with the GAA, pertinent statutes, and Comptroller requirements?	• Incorrect amount requested for reimbursement from state funds. • Overpayment of longevity pay. • Incorrect Human Resource Information System (HRIS) Reporting. • Incorrect termination/ death lump sum payment.	Compliant, Findings Issued
Purchase/ Procurement and Payment Card	Did purchase/procurement and payment card transactions comply with the GAA, pertinent statutes, and Comptroller requirements?	• Failure/late reporting to the Legislative Budget Board. • Freight not on purchase order. • Missing contract amendments. • Missing vendor compliance verifications. • Prompt payment and payment scheduling errors.	Compliant, Findings Issued
Travel Card Transactions	Did travel card transactions comply with the GAA, College policies and procedures, pertinent statutes, and Comptroller requirements?	No issues	Fully Compliant
Refund of Revenue Transactions	Did refund of revenue transactions comply with the GAA, pertinent statutes, and Comptroller requirements?	No issues	Fully Compliant
Grant Transactions	Did grant transactions comply with the GAA, pertinent statutes and Comptroller requirements?	No issues	Fully Compliant

Repeat Finding

Area	Audit Question	Results	Rating
Fixed Assets	Were tested assets in their intended location and properly reported?	No issues	Fully Compliant
Targeted Analysis	Did targeted analysis transactions comply with the GAA, pertinent statutes, and Comptroller requirements?	No issues	Fully Compliant

Repeat Finding

Key Recommendations

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

- Ensuring payroll reimbursements are valid, accurate, and do not include any unallowable amounts.
- Ensuring state effective service dates for employees are correct and enhancing internal controls to prevent incorrect longevity payments.
- Improving current payroll processes and ensuring that all payroll and personnel financial transactions are reported accurately and completely to the Human Resource Information System (HRIS).
- Improving current payroll processes to prevent incorrect payments of accrued vacation time or sick leave.
- Reporting contracts and contract documents to the Legislative Budget Board (LBB) in accordance with the GAA.
- Enhancing contract monitoring procedures to ensure no contract is extended beyond the terms of the agreement unless appropriately documented.
- Conducting all vendor compliance checks before any purchase, contract award, extension, or renewal.
- Ensuring payment information is submitted for processing and releasing payments in a timely manner to avoid incurring interest liabilities and schedule all payments over $5,000 for the latest possible distribution.

Detailed Findings

Payroll Transactions

Auditors developed a sample totaling $258,793.09 from a group of 25 employees involving 116 payroll transactions to ensure the College complied with the GAA, *Texas Payroll/Personnel Resource* (FPP F.027) and pertinent statutes. Audit tests revealed the following exceptions in this group of transactions.

Incorrect Amount Requested for Reimbursement from State Funds

The General Appropriations Act (GAA) for the 2022-2023 biennium establishes a limit for how much state funds can be used on a university or college president's salary and housing allowance. Article III, Section 5 of the Special Provisions Relating Only to State Agencies of Higher Education indicates that an amount not to exceed $65,945 in fiscal years 2020-2023 may be expended for the salary of a president in addition to an amount not to exceed $7,200 per year in lieu of house and utilities.

For fiscal year 2022, the College had requested $68,638.16 of reimbursement from educational and general funds for its president's salary.

The College stated that, although it had overcharged state funds for the salary, it had undercharged for the housing allowance. The College erroneously believed that undercharging state funds for the housing allowance can offset overcharging state funds for the salary; however, the GAA does not permit a "transfer" of this nature.

The incorrect reimbursement resulted in an overstatement of salary and an understatement of the housing allowance which affects accuracy of the state's reports, transparency, and public disclosure efforts.

Recommendation/Requirement

The College must ensure that it follows the GAA when requesting reimbursement from state funds to local funds. Specifically, the College must ensure that charges to state funds for the president's salary and housing allowance remain within the limits established in the Texas Payroll/Personnel Resource – Institution of Higher Education Provisions – Salary Adjustments for Institutions of Higher Education. The College must also correct the excess reimbursement amount requested from state funds, as applicable.

College Response

In September 2023, the College established the proper reimbursement percentage for the president's salary and housing allowance for the current fiscal year; this will ensure that neither reimbursement will exceed the stated limits at year end. In September of each subsequent year, the percentage will be evaluated and adjusted if necessary.

Overpayment of Longevity Pay

Auditors identified five employees who were overpaid for their longevity payment.

- In two instances, the overpayment was caused by the College using an incorrect adjusted effective date of state service, which added extra time to the lifetime service credit of the employee.
- In one instance, the overpayment was caused by the College incorrectly including time worked at junior county colleges as state service. Also in this instance, the College had not verified a period of prior state service that was found in the Human Resource Information System (HRIS) but not disclosed by the employee on his application for employment or résumé.
- In one instance, the College received incorrect information from another institution of higher education on the employee's period of employment, which gave an extra year to the lifetime service credit of the employee.
- In one instance, the College miscalculated prior service time, which resulted in an overpayment.

In addition to viewing service records in HRIS directly, institutions of higher education can also review state service history in the **State of Texas Employment History Application**. During the audit, the College reached out to the prior agency in question and confirmed the period of service with no issue.

Longevity pay is an entitlement based on total state service; it is paid to eligible employees each month in addition to base salary. When an agency hires an employee, it must research whether the employee has previous state employment, confirm the amount of lifetime service credit, and properly record it or risk underpaying or overpaying longevity pay. See **Texas Payroll/Personnel Resource – Non-Salary Payments – Longevity Pay**.

An individual does not accrue lifetime service credit for the period in which the individual was an officer or employee of a public junior college. See **Texas Payroll/Personnel Resource – General Provisions – Lifetime Service Credit**.

Recommendation/Requirement

The College must review each employee's prior state service thoroughly, giving credit for all periods of eligible state service. Once verified, the College must correctly calculate the adjusted effective date of state service, enter the correct adjusted effective date of state service in its internal accounting/payroll system, and confirm that the correct amount of longevity is calculated and paid.

For each instance of overpayment identified, the College should research the total amount of overpayment over the course of the employee's employment with the College and attempt to recover the overpaid amount according to **Texas Government Code, Chapter 666**, unless it determines that doing so is not cost effective. The College should also return any overpayment of reimbursements of funds to the state treasury.

College Response

Payroll has already begun the recovery of longevity overpayments from three current employees by reducing the employee's gross wages each month in an amount not to exceed $110 per month. Recovery of two overpayments will be complete by 4/1/2024; however, recovery from the third employee will not be complete until 2/1/2025 because the amount of this overpayment is sizable.

Since reimbursement is only sought for the amount of the employee's reduced wages, the wage reduction amount is essentially "returned" to the State each month during the employee's recovery period.

Incorrect HRIS Reporting

Auditors reviewed a payroll sample consisting of 25 employees. Of the 25 employees audited, auditors identified 22 employees whose salary actions were not accurately reported in HRIS. Specifically:

- The College provided annual three percent pay rate increases during the audit period for all (or most) employees of the College. However, these increases were not reported as salary actions. While this error was pervasive for all employees, the number of instances in the sample was 28. The appropriate reason code that should have been reported was 930: Institutional across-the-board increase.
- There were three instances where an employee received a promotion, and a corresponding pay rate increase, but this was not reported to HRIS. The appropriate reason code that should have been reported was 920: Promotion.
- There were three instances where the employee received both an equity adjustment and the annual three percent increase. The appropriate reason code that should have been reported was 932: Multiple salary actions, same effective date.

The College stated that the annual three percent was coded as a reappointment in Banner (the College's internal accounting/HR/payroll system) per its understanding of the HRIS process. However, it now realizes that this should have been coded with HRIS reason code 930 (institutional across-the-board increase).

There was also one instance where the College used an incorrect entitlement code when reporting a payroll payment: a housing allowance should have been coded with HOU, whereas the College used BSY (for base salary) in HRIS.

There was also an instance where the College incorrectly paid out a vacation lump sum and subsequently corrected the payment by reversing the transaction in the Uniform Statewide Accounting System (USAS). However, the reversal was not reported in HRIS.

In addition, in three instances, the College did not report the employee's termination of employment to HRIS. HRIS provides several different reason codes to report terminations with various reasons. Per the College, this was due to its incomplete understanding of the HRIS reporting process.

Institutions of higher education must report personnel and payroll events to HRIS as outlined in **34 Texas Administrative Code Section 5.41(h)-(i)**. The Comptroller's office collects and maintains payroll and personnel information on all state employees. The information is used to report statistics to various legislative and oversight bodies, media and the general public; thus, incorrect reporting from institutions of higher education could lead to inaccurate or incomplete information being released to these entities.

If the Comptroller detects an error in a state agency's reporting of personnel or payroll information, the Comptroller alerts the agency, which must then correct the error according to the requirements of the Comptroller's office. For additional information and guidance on HRIS reporting, see ***Fiscal Policies and Procedures* (FPP M.005)** and **FPP R.022**.

Recommendation/Requirement

The College must ensure all payroll and personnel transactions (i.e., entitlement payments, job data and salary actions) are reported to HRIS accurately and in a timely manner. Specifically, changes in job data which affect pay rate must be reported using the correct reason code, as established by the Comptroller's office. Additionally, termination records must be reported using the correct reason code corresponding to the reason of termination.

College Response

The College is now aware of series 920 and 930 reason codes for job changes that affect pay rate. Upon discovery of the oversight, the College has ensured that the appropriate reason codes are used for Terminations and other transactions.

Incorrect Termination/Death Lump Sum Payment

The College overpaid the vacation leave lump sum payment for one employee. According to the College, it had retroactively reclassified one regular business day to a day of facility closure. As a result, an additional eight hours of vacation leave were to be refunded to the employee and paid out as part of the termination lump sum. However, in calculating this amount, the College made a mathematical error, resulting in the overpayment.

According to **Texas Payroll/Personnel Resource**, the balance of the accrued vacation time must be completely allocated over the workdays following the effective date of the employee's separation from state employment. Hours must be added for each state or national holiday that occurs during the allocation period. See **Texas Government Code, Section 661.064**.

The College also overpaid the sick leave lump sum payment for a deceased employee. The employee was not eligible to accrue vacation leave.

According to the College, it made a mathematical error in calculating an additional eight hours of vacation leave to be paid out in the termination lump sum. The College incorrectly allocated payable sick leave hours for the lump sum to the wrong month, which had a different hourly pay rate.

Recommendation/Requirement

The College must improve its current payroll processes to prevent incorrect payments of accrued vacation time or sick leave. The College must recover the amount of overpayments in accordance with **Texas Government Code, Chapter 666**, unless it determines that it is not cost effective to do so.

College Response

The College will ensure that the correct amounts are used to calculate Lump sum payments in the future. An Excel "form" has been designed to facilitate the proper calculation of Lump Sum payments. The College has determined that the recovery of $42.07 in overpayment is not cost effective.

Purchase/Procurement and Payment Card Transactions

Auditors developed a sample of 15 purchase transactions totaling $1,130,160.68 and 10 payment card transactions totaling $7,867.07 to ensure the College complied with the GAA, College policies and procedures, and pertinent statutes. Audit tests revealed the following exceptions for this group of transactions.

Failure to Report/Late Reporting to the Legislative Budget Board (LBB)

Auditors identified seven purchase transactions where the College did not report the purchases/contracts in a timely manner to the LBB. The College also failed to report two purchase transactions to the LBB.

The College stated that this was due to oversight in processes performed by purchasing staff.

According to the **GAA, Reporting Requirements, Article IX, Section 7.04**, a state agency or institution of higher education must report any contract over $50,000 to the LBB, regardless of the funding source or method of finance associated with the expenditure, even if only non-appropriated funds will be expended. See the LBB Contract Reporting Guide.

Recommendation/Requirement

The College must report all applicable contracts to the LBB to comply with the **GAA, Article IX, Section 7.04**, and the **LBB Contract Reporting Guide**.

College Response

Procurement has reviewed processes and will ensure that all applicable contracts are reported to the LBB.

Freight Charges Not on Purchase Order

Auditors identified one purchase transaction with a purchase order that did not include freight charges; however, the vendor's invoice added freight costs totaling $378.66, which the College paid. Freight was not included on the original quote nor on the original purchase order. The College created a purchase order change notice to add the freight charges after receiving the invoice. The College stated that the error was due to oversight in initial preparation of purchase order that omitted freight. See **34 Texas Administrative Code Section 20.487**.

All freight charges should be included on each purchase order. In situations where the final amount of freight cannot be determined, estimates may be used. In those instances, the College should document the limit that may not be exceeded for any freight charge. If it is determined that the upper limit for a freight charge will be exceeded, the vendor should obtain approval for the higher amount. Any approvals for higher amounts should be documented before receiving the invoice.

Recommendation/Requirement

The College must review invoices for accuracy, completeness, and agreement with the purchase order. The College must pay only the contracted amount as shown on the purchase order. If a charge is inadvertently left off the purchase, a purchase order change notice must be used to correct the discrepancy before receiving the invoice.

College Response

Procurement Services will conduct an internal training session to ensure that all necessary charges are on the purchase order.

Missing Contract Amendment

Auditors identified one contract where the College extended the price and renewed the contract without a written amendment. The contract with the College and vendor states that both parties may modify the contract only in writing and the amendment must be signed by authorized representatives. According to the College, this was due to an oversight by purchasing staff.

According to the *Texas State University System Contract Management Handbook*, all contract amendments should be documented and should conform to the contract and College processes, and both parties must agree to the changes. The College should not verbally authorize the vendor to alter performance under the contract before the formal change management process is complete, including full analysis of the change, written approval of the change, and documentation of the change through written contract amendment.

Recommendation/Requirement

The College must ensure that contract amendments for changes including changes to scope, schedule, renewals, and payment are in writing and the College and the vendor agree to amend the contract.

College Response

Procurement Services has implemented the utilization of additional resources to ensure that contract amendments for changes including changes to scope, renewals, and payment are in writing and the vendor agrees to amend the contract. The additional resources include a contract request form, contract management statement, contract management procedure, and a checklist.

Missing Vendor Compliance Verifications

Auditors identified the following instances where the College was unable to provide evidence of performing the vendor compliance verifications (VCV) for purchase and payment card transactions reviewed. The College must provide evidence, such as a dated screen print, showing that each verification was performed. According to the College, these errors were due to oversight by purchasing staff.

Missing Warrant Hold Check

The College did not document the vendor's warrant hold status verification before making two purchase transactions and 10 payment card transactions. The College must check warrant hold status if payment is made with local funds or if a payment card purchase is over $500. See **TexPayment Resource – Warrant Hold – Hold Special Circumstances, Local Funds** and **Payment Card Purchases**. The College may not proceed with a purchase made with local funds or a payment card purchase over $500 until the warrant hold is released. For transactions involving a written contract, the warrant hold check must be performed no earlier than the seventh day before, and no later than the date of contract execution if payments under the contract will be issued with local funds. If the vendor is on warrant hold, the College may not enter into a written contract with the vendor unless the contract requires the College's payments under the contract to be applied directly toward eliminating the vendor's debt or delinquency. The requirement specifically applies to any debt or delinquency, regardless of when it arises. See **Texas Government Code, Section 2252.903(a)**, and **eXpendit – Restricted Expenditures – Persons Indebted to the State**.

Iran, Sudan, and Foreign Terrorist Organization Check

The College was unable to provide documentation showing it performed the Iran, Sudan, and foreign terrorist check before making 13 purchase transactions. Agencies may not contract with a company doing business with Iran, Sudan or a foreign terrorist organization. See **Texas Government Code, Section 2252.152**. Each agency must check the divestment lists before award to determine if the potential awardee is in violation of this requirement. The Texas Safekeeping Trust Company maintains the divestment lists and posts them to the **Comptroller's Divestment Statute Lists** website. Agencies cannot award a contract to a vendor that is in violation.

Recommendation/Requirement

The College must conduct all required VCV checks before any purchase, contract award, extension or renewal, and must retain results from the specified website in the procurement file as evidence.

College Response

Procurement Services implemented a Procurement Contract Processing Checklist for all purchases greater than $15,000, which includes vendor verifications for purchases greater than $25,000. Procurement Services conducted internal training of Procurement staff on the proper usage of the checklist and its elements. Procurement card limits were lowered to $499. In addition, procurement verification for procurement card purchases was implemented to ensure that any transactions that may exceed the $499 (in an emergency situation) demonstrate proper verification by the user. The evidence proving that no holds exist for the vendor must be submitted to the Business Office prior to the purchase.

Prompt Payment and Payment Scheduling Errors

Late Payment

According to the prompt payment law, **Texas Government Code, Section 2251.021(a)**, a government entity's payment is overdue on the 31st day after the later of:

- The date the entity receives the goods under the contract.
- The date the performance of the service under the contract is completed.
  – or –
- The date the entity receives an invoice for the goods or service.

The Comptroller's office computes and automatically pays any interest due under the prompt payment law when it is responsible for paying the principal amount on behalf of the agency. During the audit period, the College paid vendors $1,012.04 in late payment interest. See **Texas Government Code, Section 2251.026**, and **eXpendit – Prompt Payment**.

Auditors identified one purchase transaction in the sample that the College paid late, but did not pay the interest to the vendor. Auditors also identified one purchase transaction where the College overpaid the interest. According to the College, these errors were due to oversight by accounts payable staff.

Early Payment

Auditors identified nine purchase transactions the College paid early, resulting in interest loss to the state's treasury.

Texas Government Code, Section 2155.382(d), authorizes the Comptroller's office to allow or require state agencies to schedule payments that the Comptroller's office will make to a vendor. The Comptroller's office prescribes the circumstances under which advance scheduling of payments is allowed or required but requires advance scheduling when it benefits the state. According to the College, these errors were due to oversight by accounts payable staff.

Recommendation/Requirement

The College must review its procedures to ensure it both submits payment information for processing and releases payments in a timely manner to avoid incurring interest liabilities. In addition, the College must verify that staff enters correct due dates and submits payment information for processing in a correct and timely manner to avoid incurring interest liabilities and to ensure that if interest is due, the College pays it correctly to vendors.

To minimize the loss of interest earned for the state's treasury, the College must schedule all payments over $5,000 for the latest possible distribution and in accordance with its purchasing agreements as describe in **eXpendit – Payment Scheduling**. The College can pay according to the terms on the invoice only if those terms are included in the purchase order and are part of the signed contract.

College Response

The College has reviewed the Post Payment rules issued by the Comptroller's Office. The scheduling of State payments have been structured with the guidelines in mind to ensure compliance. LSCPA has evaluated its Enterprise Resource Planning system to ensure that the appropriate dates are considered to ensure compliance, pay the vendor timely, and minimize interest.

Travel Card Transactions

Auditors developed a sample of 10 travel card transactions totaling $16,018.02 to ensure the College complied with the GAA, College policies and procedures, and pertinent statutes. Audit tests revealed no exceptions for this group of transactions.

Refund of Revenue Transactions

Auditors reviewed two refund of revenue transactions submitted for reimbursement totaling $3,812.52 to ensure the College complied with the GAA, College policies and procedures, and pertinent statutes. Audit tests revealed no exceptions for this group of transactions.

Grant Transactions

Auditors reviewed two grant transactions submitted for reimbursement totaling $88,315 to ensure the College complied with the GAA, College policies and procedures, and pertinent statutes. Audit tests revealed no exceptions for this group of 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 locations. Audit tests revealed no exceptions in these transactions.

Targeted Analysis

The audit included targeted analyses outside the main samples of payroll, and purchase transactions. Using USAS, Citibank or other systems accessible by the Comptroller's office, auditors generate several special reports to analyze additional processes relevant to the audited entity. Such processes may include interagency transfers, refunds to payroll, proper coding of payment card transactions, and others. Audit tests revealed no exceptions in the College's targeted analysis reports.

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.

Audit Scope

Auditors reviewed a sample of Lamar State College – Port Arthur's payroll, purchase and grant transactions that processed through USAS from March 1, 2022, through Feb. 28, 2023, to determine compliance with applicable state laws.

The College 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 College should implement the recommendations listed in the Detailed Findings of this report. It is the College'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 College's documents comply in the future. The College 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

Anna Calzada, CTCD, CTCM, Lead Auditor

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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: • 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.