



An Audit of the **Texas Higher Education Coordinating Board**

Audit Report #781-25-01
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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
Purchase/Procurement and Payment Card Transactions	4
Missing Notice of Publication to the Electronic State Business Daily	4
Failure to Report to the Vendor Performance Tracking System	5
Missing Vendor Compliance Verifications	6
Energy Company Boycott Check.....	6
Warrant Hold Check.....	6
Late Reporting to the Legislative Budget Board	7
Duplicate Payments	8
Travel Transactions	8
Early Check-In Fee Not Payable	8
State Travel Card Not Used for Airfare	9
State Travel Contract Not Used	10
Lodging Reimbursement Exceeds General Services Administration Rate.....	11
Incorrect Reimbursement	11
Missing Signature on Travel Voucher	12
Travel Card Transactions	12
Grant Transactions.....	13
Loan Transactions	13
Refund of Revenue.....	13
Fixed Assets.....	13
Target Analysis	13

Appendices

Appendix 1 — Objectives, Scope, Methodology, Authority and Team	14
Appendix 2 — Definition of Ratings	16



Executive Summary

Purpose and Scope

The objectives of this audit were to determine whether the Texas Higher Education Coordinating Board (Board):

- Procured contracts according to applicable state laws and Comptroller requirements.
- 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 Sept. 1, 2023, through Aug. 31, 2024.

Background

The Texas Higher Education Coordinating Board's mission is to serve as a resource, partner, and advocate for Texas higher education, resulting in a globally competitive workforce that positions Texas as an international leader.

**Texas Higher Education
Coordinating Board website**

<https://www.highered.texas.gov/>

Audit Results

The Board largely complied with the General Appropriations Act (GAA), relevant statutes, and Comptroller requirements. Auditors found that the Board should consider making improvements to its purchase/procurement and travel processes.

Auditors reissued one finding related to purchase and procurement processes from the Board's previous audit. Auditors originally issued this finding in August 2019. An overview of audit results is presented in the following table.



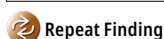
Table Summary

Area	Audit Question	Results	Rating
Payroll Transactions	Did payroll transactions comply with the GAA, pertinent statutes, and Comptroller requirements?	No issues	Fully Compliant
Purchase/Procurement and Payment Card Transactions	Did purchase/procurement and payment card transactions comply with the GAA, pertinent statutes, and Comptroller requirements?	<ul style="list-style-type: none">• Missing Notice of Publication to the Electronic State Business Daily.• Failure to report to the Vendor Performance Tracking System.• Missing vendor compliance verifications.• Late reporting to the Legislative Budget Board.• Duplicate payments.	Compliant, Findings Issued
Travel/Non-Employee Travel Transactions	Did travel transactions comply with the GAA, pertinent statutes, and Comptroller requirements?	<ul style="list-style-type: none">• Early check-in fee not payable.• State travel card not used for airfare.• State travel contract not used.• Lodging reimbursement exceeds the General Services Administration rate.• Incorrect reimbursement.• Missing signature on travel voucher.	Compliant, Findings Issued
Travel Card Transactions	Did travel card 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
Loan Transactions	Did the loan payments comply with the GAA, pertinent statutes, and Comptroller requirements?	No issues	Fully Compliant

Repeat Finding



Area	Audit Question	Results	Rating
Refund of Revenue Transactions	Did refund of revenue transactions comply with all pertinent statutes and Comptroller requirements?	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
Target 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:

- Ensure all applicable solicitations are reported to the Electronic State Business Daily (ESBD).
- Ensure all applicable contracts are reported to the Vendor Performance Tracking System (VPTS).
- Ensure it conducts all vendor compliance verifications before any purchase, contract award, extension, and/or renewal and retains documentation of the verifications as part of its files.
- Report applicable contract awards to the Legislative Budget Board (LBB).
- Enhance its internal controls to prevent and identify duplicate payments.
- Ensure all travel expense claims are reviewed for legality and accuracy before payment.
- Ensure all airfare charges are made to a state-issued travel credit card.
- Ensure the state contracts for lodging are used.
- Ensure lodging reimbursements do not exceed the General Services Administration (GSA) rate.
- Ensure all travel vouchers are signed by the traveler.



Detailed Findings

Payroll Transactions

Auditors developed a sample of 98 payroll transactions totaling \$587,821.98 from a group of 25 employees to ensure the Board complied with the GAA, [Texas Payroll/Personnel Resource \(FPP F.027\)](#), and pertinent statutes. Audit tests revealed no exceptions for this group of transactions.

Purchase/Procurement and Payment Card Transactions

Auditors developed a sample of 25 purchase/procurement transactions totaling \$13,769,960.48 and 10 payment card transactions totaling \$12,344.37 to ensure the Board complied with the GAA, [eXpendit \(FPP I.005\)](#), and pertinent statutes. Audit tests revealed the following exceptions in these transactions.

Missing Notice of Publication to the Electronic State Business Daily

Auditors found one purchase/procurement transaction totaling \$129,424.50 that did not have a record of providing notice of the procurement to the Electronic State Business Daily (ESBD). [Texas Government Code, Section 2155.083](#) requires solicitations over \$25,000 to be posted on ESBD to give vendors a chance to bid on the contract. This step is required even if, as in this case, the subject of the procurement can only be obtained from a proprietary sole source vendor. For proprietary purchases over \$10,000, the posting must include the following statement: "These specifications are being advertised under [Section 2155.067 of the Texas Government Code](#). Only bids on items conforming exactly to these specifications, which include proposing only the brand name(s), make and model number(s) specified, will be considered in determining an award." The Board cited the need for additional training on sole-source procurement as the cause of the issue.

Recommendation/Requirement

The Board must ensure all applicable solicitations are reported to ESBD. It should provide additional training to its staff in sole-source procurement requirements.

Board Response

All procurement and contract staff have been required to review the CPA requirements for sole-source purchases. The agency has also verified that its training handbooks are accurate and up to date regarding sole-source procurement requirements. Going forward, additional training in sole-source procurements and ESBD posting requirements will be provided.



THECB has also procured an e-Procurement software system, including a Solicitations module, that is intended to help automate processes and reminders and minimize human error. THECB is currently working with the vendor to configure the system and anticipates it to be in use by the end of FY 26. The system will prevent a solicitation from being posted publicly on THECB's website/portal or awarded until it is posted to ESBD, if required .

Failure to Report to the Vendor Performance Tracking System

The Vendor Performance Tracking System (VPTS) stores agency ratings of vendors to help agencies find vendors that have been successful working with the state and avoid vendors that have not. VPTS relies on agency participation to gather this information. For this reason, [Texas Government Code Sec. 2155.089](#) requires agencies to enter vendor performance reviews in VPTS for certain contracts.

Auditors identified two purchase/procurement transactions valued at \$129,424.50 and \$65,000 where the Board did not report vendor performance to VPTS. According to the Board, the oversight was due to new contract managers and changing financial systems.

The Statewide Procurement Division (SPD) administers VPTS for all agencies per [34 Texas Administrative Code Section 20.115\(b\)](#). For contracts over \$25,000, [34 Texas Administrative Code Section 20.509](#) requires agencies to report vendor performance reviews to VPTS after the contract is concluded or otherwise terminated.

Recommendation/Requirement

The Board's contract management function must restore its ability to recognize when VPTS reports are due, such as at the end of a contract. For contracts worth over \$5 million the Board must also ensure VPTS reports are filed at key milestones in the contract or at least annually.

Board Response

THECB is currently reviewing all historical awards to ensure that VPTS reporting is up to date. If any non-reported contracts are identified, THECB will submit the VPTS report as soon as possible. THECB has also implemented a temporary method to track expiring contracts via spreadsheet and manually track VPTS reporting compliance.

Going forward, THECB is preparing to go live with a new Contract Management System that will be configured to automatically notify Contract Managers when a VPTS report is due and will escalate incomplete VPTS reporting to ensure no missing reports. THECB anticipates this will be fully implemented by the end of FY 26.



Missing Vendor Compliance Verifications

Auditors identified one purchase transaction and seven payment card transactions containing errors related to the Board's duty to perform vendor compliance verifications (VCVs), as applicable. The Board must provide evidence, such as a screen print showing that each verification was performed. When vendors are not checked prior to purchase or contract award, there is a risk of conducting business with an unauthorized vendor or issuing payment to vendors who owe money to the state.

Energy Company Boycott Check

The Board was unable to prove it conducted the energy company boycott check before the contract award for one purchase/procurement transaction valued at \$129,424.50. An agency may not enter into a contract with a company for goods or services unless the contract contains a written verification from the company that it does not boycott energy companies and will not boycott energy companies during the term of the contract. Agencies must check the [divestment lists](#) to confirm potential awardee is not a violation of this requirement. See [Texas Government Code, Section 2276.002](#) and the [State of Texas Procurement and Contract Management Guide](#) – Energy Company Boycott Check.

Warrant Hold Check

The Board was unable to provide evidence it conducted a warrant hold check for seven payment card purchases over \$500 each prior to purchase. According to the Board, the oversight was due to staff error during the audit period. [Texas Government Code, Section 2252.903](#), requires agencies to verify a vendor's warrant hold status for payment card purchases over \$500. Agencies must not proceed with payment card purchases over \$500 until the warrant hold has been released. See [eXpendit – Restricted Expenditures – Persons Indebted to the State](#) and the [State of Texas Procurement and Contract Management Guide](#) – Warrant/Payment Hold Check.

Recommendation/Requirement

The Board must train its staff to conduct all the applicable VCVs before any purchase, contract award, extension and/or renewal. It must retain dated results for each specified website in each pertinent purchase, procurement or contract file as proof of compliance.

Board Response

THECB has developed additional training guides to assist staff in determining when a VCV is required, the process for conducting each check, and the process for saving the VCVs to the requisition for proof of compliance. Current staff have been instructed to bookmark the guides for continued use and new staff will be given the guides as well during onboarding.



Additionally, THECB is currently configuring its new Contract Management System which will have automations regarding vendor verifications that will prevent records from being approved/ funds encumbered until applicable VCVs are uploaded. THECB anticipates this will be fully implemented by the end of FY 26.

Late Reporting to the Legislative Budget Board

Auditors noted one purchase/procurement transaction valued at \$4,500,000 that was reported to the Legislative Budget Board (LBB) more than 30 days after the contract was signed. The Board stated the volume of effort to use federal dollars under the COVID disaster declaration was the reason for the oversight.

[General Appropriations Act \(GAA\), Reporting Requirements, Article IX, Section, 7.04](#), requires agencies that receive an appropriation under the GAA to report contracts with values over \$50,000 to the LBB, regardless of the funding source or method of finance associated with expenditure, even if only non-appropriated funds will be expended. Reporting to the LBB shall occur before the 30th calendar day after awarding a contract or granting an amendment, modification, renewal, or extension. See the [LBB Contract Reporting Guidelines and Requirements](#).

Recommendation/Requirement

The Board must report all applicable contracts and contract amendments to the LBB to comply with [GAA, Article IX, Section 7.04](#), and [LBB Contract Reporting Guidelines and Requirements](#). To aid in compliance with this requirement, it is recommended the Board develop contract management processes that ensure details such as LBB reporting do not pass unnoticed. Use of a checklist or contract management system could remind contract managers to submit required reports to the LBB.

Board Response

THECB conducted an internal review in early 2025 and confirmed all LBB reporting was up to date. THECB has also updated its internal processes to require contract and procurement staff to add a managed note to all requisitions before final approval that LBB reporting was either completed or not required.

Going forward, THECB's new Contract Management System will be designed to send a daily report to purchasing staff of all items in need of LBB reporting. Purchasing staff cannot activate a contract and encumber funds until they have checked that the LBB report has been completed, if the purchase requires LBB reporting. THECB anticipates this will be fully implemented by the end of FY 26.



Duplicate Payments

In a report generated outside the sample, auditors identified three duplicate payments processed during the audit period. The Board agreed the transactions were duplicate payments. The Board sought reimbursement from the vendors during fieldwork.

An agency is responsible for reviewing each purchase voucher for accuracy and completeness before the agency submits the voucher to the Comptroller's office for processing. See [eXpendit – General Provisions – Responsibilities of State Agencies – State Agency Completion and Review of Vouchers](#).

Recommendation/Requirement

The Board must ensure payments for the same purchase are not made more than once. Additionally, internal controls should be enhanced to prevent and identify duplicate payments and reimbursements, including but not limited to:

- Thoroughly reviewing each purchase voucher before submitting it for payment.
- Regularly monitoring reports of all payments.
- Using standardized voucher field entry for reliance on the accounting system's automated duplicate payment audits.

Board Response

In March 2024, once THECB agency staff determined that a duplicate voucher processed, THECB staff revised the criteria in CAPPS to include invoice amount, invoice number, and supplier only. This control identifies duplicate invoices before processing payments. During this audit period, THECB confirmed all duplicate payments (\$3,839.08) have been returned to the agency.

Travel Transactions

Auditors developed a sample of 15 travel transactions totaling \$6,895.63 and 20 non-employee travel transactions totaling \$1,988.45 to ensure the Board complied with the GAA, [Textravel \(FPP G.005\)](#), and pertinent statutes. Audit tests revealed the following exceptions for this group of transactions.

Early Check-In Fee Not Payable

Auditors identified one instance in which the Board reimbursed an employee who paid an early check-in fee. Early check-in fees are not payable unless a business need exists, which was not stated in the documentation. According to the Board, the employee does not travel frequently and did not go through the designated travel coordinator.



According to [Texas Government Code, Section 660.007\(a\)](#), an agency shall minimize the amount of travel expenses it pays or reimburses. The Board shall ensure each travel arrangement is the most cost effective considering all relevant circumstances.

Recommendation/Requirement

The Board must ensure all travel expense claims are reviewed for legality and accuracy prior to payment and must not reimburse charges that do not have a business need. The Board must obtain a reimbursement from the traveling employee, unless it determines it is not cost effective to do so.

Board Response

Agency travel guidelines have been updated for clarification. Agency wide training has been conducted to prevent early check-in fees from being paid by the agency. THECB will also add travel resources and training to agency's new hire orientation upon onboarding with the agency.

Agency staff is being notified that travel expenses incurred outside the guidelines will not be reimbursed.

State Travel Card Not Used for Airfare

Auditors identified one travel transaction where an employee's airfare was paid with a personal credit card instead of a state-issued travel credit card. The mandatory form of payment for all airline fares is the state-issued corporate travel charge card. According to the Board, the employee does not travel frequently and did not go through the designated travel coordinator.

Agencies must use the state travel credit card, issued to individuals or to the agency, for state travel programs (including for airfare) unless one of the exceptions in [34 Texas Administrative Code Section 20.408](#) applies. Additionally, travel services for airfare must be charged to the state travel credit cards. See [34 Texas Administrative Code Section 20.413](#).

Recommendation/Requirement

The Board must charge all airfare to a state-issued travel credit card. The Board must update its policies and procedures to ensure all future airfare is charged to the state-issued travel credit card.



Board Response

Agency travel guidelines have been updated for clarification. Agency wide training has been conducted to help prevent this from happening in the future. THECB will also add travel resources and training to agency's new hire orientation upon onboarding with the agency.

Staff is being notified that travel expenses incurred outside the guidelines will not be reimbursed.

State Travel Contract Not Used

Auditors identified two non-employee travel transactions for hotel stays where the travelers did not use the state travel contract. There were no valid exceptions noted on the travel vouchers/forms at the time they were processed. According to the Board, while travel vouchers did not include the documented exception from the State Travel Management Program (STMP), the Board capped the lodging reimbursement to the General Services Administration (GSA) rate for board member lodging, less one dollar, when the actual expenses exceeded allowable GSA rates for Board members (GSA rate multiplied by two, according to GAA, Article IX, Section 5.07). Overall cost to the state was less than the maximum rate allowed in all instances.

Contract travel services through the STMP must be used unless an approved exception exists. The exception must appear on or be included with the travel voucher. See [34 Texas Administrative Code Section 20.406](#) and [20.408](#).

Recommendation/Requirement

The Board must follow STMP rules and use state contracts for lodging and other travel expenses unless a valid exception exists and is documented on the travel voucher.

Board Response

Agency wide training will be conducted to ensure availability is checked through Hotel Engine before making any hotel reservations. In cases where a valid exception exists and reservations must be made outside of Hotel Engine, the agency will maintain documentation of the exception with the travel voucher. THECB will also add travel resources and training to agency's new hire orientation upon onboarding with the agency.

For Board members-THECB will update its travel guidance and policies for payment, board member materials, and communicate changes with board members.

Staff and board members are being notified that travel expenses incurred outside the guidelines will not be reimbursed.



Lodging Reimbursement Exceeds General Services Administration Rate

Auditors identified one travel transaction where an employee incurred lodging expenses that exceeded the allowable rate for the location based on the GSA rate. The Board indicated that this error occurred because the employee was a last minute replacement for someone who could not travel. The Board also stated that the employee does not travel frequently and did not go through the designated travel coordinator.

[Texas Government Code, Section 660.007\(a\)](#) requires an agency to minimize the amount of travel expenses it pays or reimburses. The agency must ensure each travel arrangement is the most cost effective considering all relevant circumstances. Additionally, agencies must use the federal rate provided by the GSA for both in-state and out-of-state travel. See [TexTravel – Meals and Lodging – Lodging – Lodging Reimbursements](#).

Recommendation/Requirement

The Board must exercise caution in its use of state funds and ensure those expenditures are fiscally responsible and in compliance with GSA rates. In addition, the funds should be returned to the state treasury, unless it determines it is not cost effective to do so.

Board Response

Travel guidelines have been updated for clarification. Agency wide training has been conducted to prevent travelers being reimbursed for lodging above the GSA rate. THECB will also add travel resources and training to agency's new hire orientation upon onboarding with the agency.

Staff is being notified that travel expenses incurred outside the guidelines will not be reimbursed.

Incorrect Reimbursement

Auditors identified one instance where a travel reimbursement was incorrectly processed. The traveler was reimbursed the wrong amount for mileage and was underpaid. According to the Board, the traveler signed the travel voucher that contained a lesser mileage rate than the maximum allowed, and the Board payment review focused on reimbursements not exceeding the maximum amount.

Agencies must ensure that all travel voucher reimbursements are examined prior to payment to ensure compliance with all applicable regulations and limitations. See [Textravel – Agency Responsibilities](#).



Recommendation/Requirement

The Board should caution its travelers and approval staff to verify all totals submitted for reimbursement are correct. The Board should process a payment for the underpayment.

Board Response

THECB Accounts Payable staff have completed agency wide training on the importance of coding vouchers correctly and attended CPA Expenditure Processing & Documentation training.

A thorough review will be completed on each voucher to make sure the correct rates are being calculated. The underpayment of \$11.88 has been returned to the traveler.

Missing Signature on Travel Voucher

Auditors identified two travel transactions where the traveler did not sign the fully completed travel voucher. The travel vouchers were signed by the employee preparing the travel voucher and not by the actual traveler. The Board did not have a letter of delegation on file for the preparer to sign the travel voucher on behalf of the traveler. According to the Board, this has been the established practice for commissioner travel.

The travel voucher/form must be signed and dated on paper or electronically to be considered approved by the individual claiming reimbursement. A signature on a paper or electronic travel voucher is automatically revoked if new information is added or changed after it is signed, unless the addition or change is approved by the individual who signed the voucher. See [Textravel – Documentation Requirements – Reimbursements to an Individual](#).

Recommendation/Requirement

The Board must amend its policies and procedures to require the traveler's signature on a fully completed travel voucher to comply with documentation requirements defined in [Textravel](#).

Board Response

Agency staff have been notified that all travel vouchers will need to be signed for approval. Travel guidelines have been updated to indicate that all travel vouchers must have the traveler's signature.

Travel Card Transactions

Auditors developed a sample of 10 travel card transaction totaling \$7,217.64 to ensure the Board complied with the GAA, Board policies and procedures, and pertinent statutes. Audit tests revealed no exceptions for this group of transactions.



Grant Transactions

Auditors developed a sample of four grant transactions totaling \$19,468,670.66, then conducted a limited review of the Board's transactions relating to grant payments. This review consisted of verifying the payments did not exceed the authorized amounts. The review of these payments did not include an investigation of the Board's procedures for awarding the grants or monitoring payments made to grantees; therefore, auditors are not offering an opinion of those procedures. Audit tests revealed no exceptions for this group of transactions.

Loan Transactions

Auditors developed a representative sample of two loan transactions totaling \$10,913,005 to ensure the Board complied with state laws and regulations pertaining to loans. Audits tests revealed no exceptions for this group of transactions.

Refund of Revenue

Auditors developed a sample of four refund of revenue transactions totaling \$49,126.79, then conducted a limited review of the Board's transactions related to refunds of revenue payments. The review consisted of verifying the payments did not exceed the authorized refund amounts and verifying the reason for the refund was properly documented. 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 the Board during the audit period to test for accurate reporting and to verify the existence of the assets. All assets tested were in their intended locations and properly recorded in the State Property Accounting (SPA) system. Audit tests revealed no exceptions in these transactions.

Target Analysis

The audit included target analyses outside the main samples of payroll, purchase, and travel transactions. Using the Comptroller's statewide financial systems and the Citibank CitiManager Reporting System, auditors generated 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 Board'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 the statewide financial systems.
- 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 the Texas Higher Education Coordinating Board (Board) payroll, purchase and travel transactions that processed through the statewide financial systems from Sept. 1, 2023, through Aug. 31, 2024, to determine compliance with applicable state laws.

The Board 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 Board should implement the recommendations listed in the Detailed Findings of this report. It is the Board'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 the Board's documents comply in the future. The Board must ensure 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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Kenneth L. Johnson, CPA, CIA, CISA, CTCD, CTCM

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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.