



AN AUDIT OF LAMAR UNIVERSITY

AUDIT REPORT #734-25-01
FEBRUARY 19, 2026

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EXECUTIVE SUMMARY

PURPOSE AND SCOPE

The objectives of this audit were to determine whether Lamar University (University):

- 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

"To educate leaders, demonstrate excellence in student learning and career readiness, and pursue research with relevance." This mission aims to make Lamar University a top choice for future leaders and professionals in Texas by emphasizing student success, practical skills, and impactful research.

Lamar University website
<https://www.lamar.edu/>

AUDIT RESULTS

The University largely complied with the General Appropriations Act (GAA), other relevant statutes, and Comptroller requirements. Auditors found some issues with payroll, purchase and travel card transactions. The University should also consider making additional improvements with how it processes reimbursements from state funds and with its Human Resource Information System (HRIS) payroll and personnel reporting process.

The auditors reissued three findings from the previous audit relating to failure to report to the Legislative Budget Board (LBB), missing vendor compliance checks, and prompt payment. Auditors originally issued these findings in January 2021. 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"> • Duplicate reimbursement. • Incorrect reimbursements. • Incorrect longevity payments. 	Compliant, Findings Issued
<u>Purchase and Payment Card Transactions</u>	Did purchase, payment card, and contract transactions comply with the GAA, pertinent statutes, and Comptroller requirements?	<ul style="list-style-type: none"> 🔄 Failure to report/late reporting to the LBB. • Missing documentation. 🔄 Missing vendor compliance verification. • Warrant hold check not conducted. 🔄 Prompt payment error. 	Compliant, Findings Issued
<u>Travel Card Transactions</u>	Did travel card transactions comply with the GAA, pertinent statutes, and Comptroller requirements?	Lodging receipt not in employee's name	Compliant, Findings Issued
Fixed Assets	Were tested assets in their intended location and properly reported in the State Property Accounting system?	No issues	Fully Compliant
<u>Targeted Analysis</u>	Did targeted analysis transactions comply with the GAA, pertinent statutes, and Comptroller requirements?	<ul style="list-style-type: none"> • Late/incorrect HRIS reporting. • Duplicate payment. • Prior approval required for alternative direct deposit method. 	Control Weakness Issues Exist

 Repeat Finding



KEY RECOMMENDATIONS

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

- Ensure payroll reimbursements are valid, accurate, and do not include any unallowable amounts.
- Ensure state effective service dates are calculated correctly and payroll is reported on time to HRIS so that longevity payments are properly made.
- Report on time all contract and contract documents valued over \$50,000 to LBB in accordance with the GAA.
- Ensure all documentation necessary to support the legality and fiscal responsibility of a payment is retained.
- Conduct all vendor compliance verifications before any purchase, contract award, extension or renewal.
- Ensure warrant hold status is checked on a vendor for all payments made with local funds or using a payment card for more than \$500.
- Ensure correct due dates are entered so that prompt payment interest is not paid.
- Ensure travel expense documentation is in the name of the traveler.
- Improve current payroll processes and ensure all payroll and personnel financial transactions are reported to HRIS accurately, on time, and in the manner, frequency and form required by the Comptroller's office.
- Review all purchase vouchers to ensure no duplicate payments are made.
- Ensure that prior approval is sought from the Comptroller's office if an agency will use an alternative direct deposit method other than what has been approved by the Comptroller's office.



DETAILED FINDINGS

PAYROLL TRANSACTIONS

Auditors developed a sample totaling \$643,104.45 from a group of 30 employees involving 134 payroll transactions to ensure the University complied with the GAA, [Texas Payroll/Personnel Resource \(FPP F.027\)](#), and pertinent statutes. Audit tests revealed three exceptions in this group of transactions. No voluntary contributions transactions were audited.

DUPLICATE REIMBURSEMENT

Auditors identified one instance where the University processed a duplicate reimbursement of \$14,979.22 for an employee's accrued vacation time lump-sum payment. A payroll transaction that is reimbursed from the state more than once is erroneous and reduces taxpayer funds that could be used for appropriate purposes.

According to the University, the employee submitting the state reimbursement was not adequately trained on the procedures; however, the employee is now trained.

Institutions of higher education may issue their payroll payments from funds held in local bank accounts. After processing the payroll from local funds, institutions of higher education process reimbursement payroll documents in the accounting system to receive the portion of payroll that can be paid from appropriated funds. The reimbursement payroll documents report the amounts paid to each employee for whom reimbursement from appropriated funds is being requested. However, the payments are paid to the institution rather than to individual employees, as the reimbursement payroll document is only submitted to claim the authorized portion of salary costs from appropriated funds. See [Texas Payroll/Personnel Resource – General Provisions, Types of Payroll Documents](#).

RECOMMENDATION/REQUIREMENT

The University must review and enhance the process for preparing reimbursement payroll documents to ensure payroll reimbursements are valid, accurate, and do not include duplicate payroll transactions. The University must return duplicate payroll reimbursements to the state treasury.

UNIVERSITY RESPONSE

A process has been implemented to ensure payroll reimbursement requests are original, accurate and free of duplicate amounts prior to conducting reimbursement procedures. The duplicate amounts have been identified and returned to the state treasury.

INCORRECT REIMBURSEMENTS

Auditors identified two employees who received relocation expense reimbursement even though they were not eligible for the relocation expense. The letters of appointment for both new employees specified they would receive a one-time payment up to \$5,000 for one and \$3,000 for the other to cover relocation costs, taxable as income, contingent on providing receipts and meeting all relocation payment requirements. The employees were actually reimbursed \$5,000 and \$3,068.

Due to staff turnover in the human resources department at the time, new employees were not trained in policy relating to relocation expense from state funding.

Per [Government Code, Section 2113.204](#) and [eXpendit – State Employees – Moving Expenses](#), institutions of higher education do not have the authority to use appropriated funds to make payments that are characterized as relocation expenses for a new employee.

RECOMMENDATION/REQUIREMENT

The University must ensure all staff members are properly trained in all payroll policy and procedures. Additionally, all reimbursements should be reviewed properly for validity and accuracy to ensure compliance with all applicable statutes and regulations. The funds must be returned to the state treasury.

UNIVERSITY RESPONSE

Additional institutional policies and procedures have been developed and fully implemented to ensure payroll reimbursements are in compliance with state regulations going forward. A reconciliation of applicable reimbursements from FY2024 to current is being conducted to ensure relevant funds are returned to the state treasury.

INCORRECT LONGEVITY PAYMENTS

Auditors identified two employees with incorrect longevity payments. In one instance, the University sought longevity reimbursement from state funds after the employee had terminated state employment resulting in a longevity overpayment of \$400. The other incorrect payment was a longevity underpayment of \$220. The longevity overpayment occurred because the University was late in reporting payroll reimbursement information to HRIS. The longevity underpayment occurred due to a state service months miscalculation during the rehire process.

When months of state service are incorrect, longevity entitlements may be paid incorrectly. Longevity pay is an entitlement based on total state service and is paid to eligible employees each month in addition to base salary. See [Texas Payroll/Personnel Resource – Non-Salary Payments, Longevity Pay](#).



Lifetime service credit reflects an employee's entire time of state service and is used to determine the amount of longevity pay the employee may be eligible to receive. The amount of lifetime service credit accrued by a state employee is the sum of the number of days served during each period of state employment. An employee's state effective service date is derived by subtracting total days of lifetime service credit from the most recent employment date. The date is used to determine when longevity pay is due to increase. See [Texas Payroll/Personnel Resource – General Provisions, Lifetime Service Credit](#).

RECOMMENDATION/REQUIREMENT

The University must review its controls and personnel records to ensure accuracy and completeness. It must ensure that HRIS reporting is made on time and ensure that state effective service dates are correctly calculated. [34 Texas Administrative Code Section 5.40\(c\)\(2\)](#) states each state agency must ensure its internal operating procedures include quality control measures that detect and prevent any incorrect compensation to an employee. The University must compensate the employee for the longevity underpayment and should consider recovering the overpayment per [Texas Government Code, Chapter 666](#) and should consider reimbursing the state's treasury accordingly.

UNIVERSITY RESPONSE

Human Resources, in partnership with Payroll, is working collaboratively to ensure all HRIS reporting is up to date, as well as developing quality control measures to ensure HRIS records and institutional records are in agreement and accurate. The University will compensate the employee for underpayment, and return overpayment to the state treasury.

PURCHASE TRANSACTIONS

Auditors developed a sample of 32 purchase transactions totaling \$4,683,344.99 and 10 payment card transactions totaling \$32,233.87 to ensure the University complied with the GAA, [eXpendit \(FPP I.005\)](#), and pertinent statutes. Audit tests revealed five exceptions in these transactions.

FAILURE TO REPORT/LATE REPORTING TO THE LEGISLATIVE BUDGET BOARD

Auditors identified four purchase transactions where the University either failed to report or was late reporting a purchase or contract to the LBB. The University believed that it was exempt from reporting due to the nature of the purchase/contracts. However, according to [GAA, Article IX, Section 7.04](#), a state agency or institution of higher education must report all contracts over \$50,000 to the LBB. The contract value of all of these payments was over this amount.



RECOMMENDATION/REQUIREMENT

The University must report contract awards and purchases, as applicable, to LBB to comply with [GAA, Article IX, Section 7.04](#) and [LBB Contract Reporting Guide](#).

UNIVERSITY RESPONSE

Additional procedures have been implemented to ensure reporting of applicable contracts and purchases are reported to the LBB where required.

MISSING DOCUMENTATION

Auditors identified three purchase transactions with missing documentation. The missing documentation included the agreement between the University and the vendor, a detailed invoice breaking down the costs as outlined in the agreement, and a current agreement with vendors, including the updated pricing. The University did not provide an explanation for the missing documents.

One of the transactions could not be verified because no valid agreement between the University and the vendor was provided. Another transaction was missing a detailed invoice that outlined the costs and showed the amounts charged based on the pricing structure in the contract. The last transactions was missing the current agreement reflecting the prices on the invoice. See [eXpendit – General Provisions – Responsibilities of State Agencies](#). Without this documentation, auditors could not verify that the payments were made properly and in accordance with state purchasing statutes and policies.

RECOMMENDATION/REQUIREMENT

The University must maintain the required documentation to support the legality and fiscal responsibility of each payment. See [eXpendit – General Provisions – Responsibilities of State Agencies](#).

UNIVERSITY RESPONSE

The University has taken steps to ensure applicable review of documentation is conducted by all relevant parties prior to committing to or initiating distributions. This includes a comprehensive approval workflow for routing requests to the appropriate approval authority based on expenditure type.

MISSING VENDOR COMPLIANCE VERIFICATIONS

The University was unable to provide documentation that it performed the vendor compliance verifications (VCVs) for 10 purchase transactions. The University must provide dated proof to show it performed each VCV. When vendors are not verified



prior to purchase or contract award, there is a risk of conducting business with unauthorized vendors or issuing payments to vendors who owe money to the state. According to the University, the checks are run using vendor compliance software and some of the contracts reviewed started prior to the use of this system.

IRAN, SUDAN, AND FOREIGN TERRORIST ORGANIZATION LIST CHECK

The University did not perform the Iran, Sudan, and foreign terrorist organization check for ten purchase transactions before procuring services. The University conducts these checks using vendor compliance software and some of the reviewed contracts started prior to the use of this system. As a result, while some transactions had system printouts showing the verifications were done, these happened after the contracts were executed. Government entities may not contract with a company doing business with Iran, Sudan, or a foreign terrorist organization, per [Texas Government Code, Section 2252.001, 2252.151\(4\)](#) and [2252.152](#). Before award, the University must check the divestment lists to confirm the potential awardee is not in violation of this requirement, per [Texas Government Code, Section 2252.152](#). The divestment lists are maintained by the Texas Treasury Safekeeping Trust Company and posted to the Comptroller's Divestment Statute Lists. If the vendor is in violation, the University may not award the contract to that vendor.

OFFICE OF FOREIGN ASSETS CONTROL CHECK

Auditors noted the University did not search the Office of Foreign Assets Control (OFAC) master list for ten purchase transactions before procuring the goods or services. While the University provided proof of these required verifications, the checks for some of the vendors were done after the purchase was made and/or the contract was executed. The University must check the OFAC master list prior to a purchase or contract execution to verify that the vendor is not excluded from contract participation at the federal level. A contract cannot be awarded to a vendor named on the U.S. Treasury Department, OFAC master list of specially designated nationals and blocked persons (with limited exceptions set forth in [Presidential Executive Order 13224](#)).

RECOMMENDATION/REQUIREMENT

The University must conduct all VCVs before any purchase, contract award, extension, or renewal. The University must retain results from each specified website and include them as evidence in the procurement file.

UNIVERSITY RESPONSE

The University has previously contracted with an external party to assist with conducting vendor compliance verifications. University staff is coordinating a review of currently conducted checks, as well as additional checks available to the institution, to ensure compliance with state regulations. Results of these verifications will be housed with Procurement.



WARRANT HOLD CHECK NOT CONDUCTED

The University did not verify the vendor's warrant hold status before making a purchase or executing a contract for 10 purchase transactions. The University must check warrant hold status if the:

- Transaction involves a written contract.
 - Payment is made with local funds.
- OR-**
- Payment card purchase is over \$500.

See [TexPayment Resource – Hold Special Circumstances, Local Funds](#) and [Payment Card Purchases](#).

The University cannot proceed with a purchase made with local funds or a payment card purchase over \$500 until the warrant hold has been 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 contract execution date. If the vendor is on warrant hold, the University may not enter into a written contract unless the contract requires the University'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. Although payments made through the Uniform Statewide Accounting System (USAS) are automatically checked for holds, and the system identifies payments issued to persons with outstanding state debt, this does not relieve an institution of higher education from conducting the warrant hold status check, per [Texas Government Code, Section 2252.903\(a\)](#).

RECOMMENDATION/REQUIREMENT

The University must enhance its processes to ensure that it checks warrant hold status if the transaction involves a written contract; if the payment is made with local funds; or if a payment card purchase is over \$500. See [Texas Government Code, Section 2252.903\(a\)](#).

UNIVERSITY RESPONSE

The University has developed additional procedures and tools now available to applicable staff to ensure warrant hold checks are conducted for all required transactions prior to disbursing funds.



PROMPT PAYMENT ERROR

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

- The date the governmental entity receives the goods under the contract.
 - The date the performance of the service under the contract is completed.
- OR-**
- The date the governmental 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. See [Texas Government Code, Section 2251.026](#) and [eXpendit - Prompt Payment](#).

Auditors identified one purchase transaction where interest was incorrectly paid to the vendor. The payment was a prepayment for in-person training of University employees. Since the training had not occurred prior to the payment, no late payment interest should have been paid. The University overpaid \$60.51 in interest due to an employee entering an incorrect service date in USAS. During the audit period, the University paid vendors \$7,223.35 in prompt payment interest.

RECOMMENDATION/REQUIREMENT

The University must review its procedures to ensure that it submits the correct payment information for processing. In addition, the University must verify proper due dates are entered to ensure interest is only paid when appropriate. See [eXpendit - Prompt Payment](#).

UNIVERSITY RESPONSE

A comprehensive and recurring training with payment Services staff is now being conducted to train staff on the requirements and importance of dates and other payment processing information to ensure these items are continually reviewed and revisited by payment services staff.

TRAVEL CARD TRANSACTIONS

Auditors reviewed ten travel card transactions totaling \$9,633.89 to ensure the University complied with the GAA, [Textravel \(FPP G.005\)](#), and pertinent statutes. Audit tests revealed one exception for this group of transactions.



LODGING RECEIPT NOT IN EMPLOYEE NAME

Auditors identified one travel transaction where the lodging receipt was not in the traveler's name. The employee incurred the state expense under another employee's name. The University stated there was some confusion with hotel booking and a different employee booked another hotel to guarantee the traveler would have a place to stay.

Without a receipt in the employee's name, there is no documentation showing the employee requesting reimbursement made the payment as required. This required proof could be a receipt, a credit card slip, a credit card billing, or a canceled check. See [Textravel – Documentation Requirements – Lodging Expenses](#).

RECOMMENDATION/REQUIREMENT

The University must ensure expenses and receipts are in the employee's name for all future travel related expenses. A policy addressing this should be strongly considered. The University must provide training to its employees informing them of this requirement.

UNIVERSITY RESPONSE

The institution travel policy is currently under review to strengthen procedures and controls around university travel expenditures. This will include policies related to the travel card program. Once developed and approved, university staff will participate in formal trainings.

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. Audit tests revealed no exceptions in these transactions.

TARGETED ANALYSIS

The audit included targeted analyses outside the main samples and used special reports to analyze additional payroll and purchase transactions. Audit tests revealed three exceptions in the University's targeted analysis reports.

LATE/INCORRECT HRIS REPORTING

Auditors observed that the University is not reporting payroll transactions to the Human Resource Information System (HRIS) in a timely manner. According to the University, the process for updating HRIS remains a manual one, and the person



assigned has not been able to maintain timely payroll reporting to HRIS. Payroll transactions are timely when they are reported and posted by the seventh day of the month following their payment date. See [HRIS Compliance Reports \(FPP F.003\)](#).

Though the University reported personnel records in a timelier fashion than it reported payroll, University staff did not enter termination dates in HRIS for 59 employees found in the payroll report outside the sample.

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. Institutions of higher education must report personnel and payroll events to HRIS as outlined in [34 Texas Administrative Code Section 5.41\(h\)-\(i\)](#). If the Comptroller's office finds an error in a state agency's report of personnel or payroll information, the Comptroller's office will provide a description of the error to the agency. The agency must then correct the error according to Comptroller's office requirements.

RECOMMENDATION/REQUIREMENT

The University must report all payroll and personnel transactions, including terminations to HRIS in a timely manner. The reports submitted to HRIS must be made in the manner, frequency and form required by the Comptroller's office.

UNIVERSITY RESPONSE

Human Resources, in partnership with Payroll, is working collaboratively to ensure all HRIS reporting is up to date, as well as developing quality control measures to ensure HRIS records and institutional records are in agreement and accurate.

DUPLICATE PAYMENT

In a report generated outside the sample, auditors identified one duplicate payment. The University agreed the transactions were duplicate payments. As a result, the University made changes to its internal system to prevent it from accepting any duplicate invoice numbers.

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 University must enhance its processes for reviewing purchase vouchers to help identify any potential duplicate payments. See [34 Texas Administrative Code 5.51\(c\)\(1\)\(B\), \(2\), \(4\), \(e\)\(1\)-\(2\)](#).



UNIVERSITY RESPONSE

The institutions controller's office has implemented a series of additional review procedures, as well as conducted more comprehensive training for applicable personnel, to ensure each reimbursement presented to the state is valid, accurate, and remains outstanding prior to submitting the request for reimbursement.

PRIOR APPROVAL REQUIRED FOR ALTERNATE DIRECT DEPOSIT METHOD

The Comptroller's office provides a [Direct Deposit Authorization Form \(74-176\)](#) for optional agency use. Agencies may use the Comptroller's form or create their own custom form or electronic authorization method such as a self-service portal or electronic form. These agency-created options require Comptroller approval before they are used.

The University modified its internal system to include an electronic direct deposit authorization method for the direct deposit process. During the review, the auditor found that the forms were missing a key component that identified whether money was being sent outside of the United States. The auditor sent the forms to the Payment Service section and inquired whether the University had sought prior approval to change its direct deposit method. The alternative method was missing Section 5, International Payments Verification.

Payment Services concluded that the method used by the University did not meet the Comptroller's office direct deposit authorization requirements for approval. Payment Services contacted the University to instruct staff on how to modify the form to be compliant.

RECOMMENDATION/REQUIREMENT

Alternative methods must be submitted for approval to Payment Services before implementation to ensure compliance with NACHA rules and Comptroller policy and requirements. Agencies that issue direct deposit payments exclusively with local funds are not required to obtain Comptroller approval of their direct deposit form. However, the Comptroller's office recommends the form include the international payments verification, similar to Section 5 of the Comptroller form. This will ensure the agency complies with the requirements set by the Office of Foreign Assets Control.

UNIVERSITY RESPONSE

Payroll staff have began conversations with Payment Services for a review and proper approval of the institutions payroll direct deposit form and process for employees. Any suggested recommendations by Payment Services will be implemented to obtain full approval and become compliant with state and federal regulations.



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 Lamar University (University) 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 University received detailed information about the identified errors. This information 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 University should implement the recommendations listed in the Detailed Findings section of this report. It is the University'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 University's documents comply in the future. The University 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

Anna Calzada, CTCD, CTCM, Lead Auditor

Amanda Price, CFE, 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

REPEAT FINDING ICON DEFINITION

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