



A Statewide Desk Audit

Commercial Charge Card Rebate Program

Audit Report #001-24-03
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Executive Summary

Purpose and Scope

The Texas Comptroller of Public Accounts (Comptroller's office) performed a desk audit of the Commercial Charge Card Rebate Program and rebates earned at state agencies (agencies).

The objective of the audit was to determine whether agencies complied with the requirement in [Texas Government Code, Section 2251.030](#) to take advantage of early payment discounts and/or rebates. The audit was conducted in accordance with Texas Government Code, Section 403.071.

The audit scope included a review of the semiannual rebate reports from the charge card program provider, Citibank. Auditors compared the actual rebates earned to the minimum and maximum rebates that could have been earned if agencies had paid their Citibank statements within the required 30 days, or as early as three days, after the receipt of the statements. Auditors also ran and reviewed three Uniform Statewide Accounting System (USAS) ad hoc reports relating to payment dates, prompt payment interest paid to Citibank for late payments, and payments agencies waived interest on by overriding the interest payment calculations during fiscal 2024.

Background

The commercial charge card services provider for the state of Texas during the audit period was Citibank, N.A. The Citibank charge card contract [946-M2](#) contains a rebate program based on the total annual expenditures of all participating agencies. In addition to the rebate percentage, there is an early payment incentive that increases each day Citibank receives a full payment within 30 days of the statement date. Statements are issued on the third of every month and are available to the agencies on the Citibank website the next day (the fourth). The discount rebate calculation starts the day after the statement is posted on the website. Additionally, since charge-offs for delinquent accounts are deducted from the rebate as credit losses at the rebate-payable level, agencies should pay account balances as quickly as possible.

Citibank pays a base rebate on payments received 30 days after the statement date, which increases each day a payment is processed before the 30 days elapse. The first day for calculating the rebate for the semiannual period is the next calendar day after the billing cycle date for each billing account provided for a state agency. If a cycle date falls on a weekend or New Year's Day, Thanksgiving, or Christmas, Citibank will cycle on the previous business day and the statement will be available the following calendar day.



For example, if the cycle date falls on a Saturday, the account would cycle on the Friday before and the statement would be available the following day, Saturday. At 31 or more days from the statement date, no rebate is paid.

Rebates accrue from the first dollar of spend on all card products including virtual card and ePayables (excluding individual charge cards issued to employees). Citibank also pays rebates on large-ticket transactions with merchants typically considered business-to-business and offers a lower interchange rate on merchant-negotiated transactions with merchants who have negotiated a lower interchange rate.

Citibank pays a semiannual rebate based on spend in March through August and September through February, starting at a base rebate with possible additional rebate tiers and a bonus for early payment.

Citibank pays rebates for balances paid up to 30 days from the statement date. If a partial payment is made within 30 days, that partial payment will earn a rebate. If agencies make multiple payments until the 30 day point, the amounts paid will receive the respective payment incentives based on the timeliness of each payment.

Audit Results

Auditors reviewed fiscal 2024 Citibank rebate earned reports for 98 agencies. Since some agencies paid late and did not take advantage of the early rebate incentives, the state lost nearly \$1,409,153 or 56 percent of the minimum rebates that would have been earned if statements had been paid within the required 30 days.

Chart 1: Number of Agencies in Each % Group of Actual Earned to Minimum Rebates

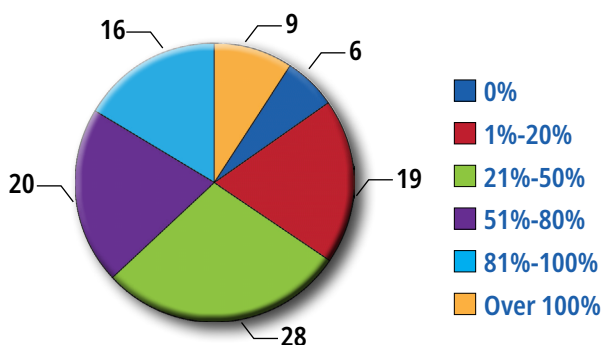
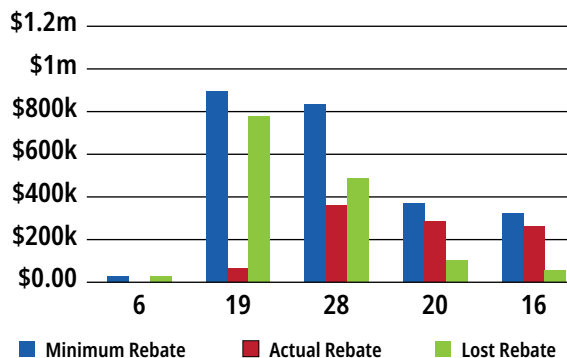


Chart 2: Minimum/Actual/Lost Rebates for Each % Group From Chart 1





Nine agencies did earn rebates consistently by paying their Citibank statements within the required 30 days to earn the minimum rebate. All nine earned more than 100 percent of the minimum rebate offered.

According to [eXpendit – Prompt Payment](#) and [Texas Government Section 2251.021](#), a state agency's payment is due on the 30th day after the latest of:

- The date the agency receives the goods under the contract.
- The date the performance of the contracted service is completed.
- The date the agency receives an invoice for the goods or services.

See [Table 1](#) for a list of audited agencies, total annual credit card spending using Citibank charge cards for each agency, and the actual amount of rebate earned by each agency. The table also shows the minimum and maximum rebates that agencies could have earned if Citibank statements had been paid at three and 30 days after receipt. Citibank statements are issued on the third of every month and are available to the agencies on the Citibank website the next day (the fourth). The table also shows the percentage of actual rebates earned to the minimum rebate (30 days).

See [Table 2](#) for the average number of days it took to pay the monthly Citibank statements, late payment interest that agencies paid, and the separate rebates earned by some agencies due to large-ticket and merchant-negotiated transactions.

Citibank determines an agency's rebate amount based on "turn days," the average number of days after the statement date that Citibank has to fund the receivable on the account. "File turn" is calculated by dividing the sum of the daily balance by the net charge volume. See [Table 3](#) for each agency's spend amount that was paid after more than 30 turn days (in dollars and percent). This explains why an agency is not receiving even the minimum rebate amount, since payments made after 30 days earn no rebate.

The rebate is paid on net charge volume. Annual net charge volume is calculated as purchases less returns, credits, cash advances, and convenience checks. It does not include adjustments unless the adjustment is related to the transfer of a purchase or cash advance between accounts. In addition, net charge volume does not include Citibank credit cards that are individually billed to and are the responsibility of agency employees. As a result, spending with these types of cards is not included in the tables.



Detailed Findings

Loss to the Rebate Payment Card Program

Of the 98 agencies audited, 89 were not in full compliance with the early payment discount and/or rebate requirements because they failed to fully take advantage of early discounts and/or rebates offered by the payment card vendor.

Based on the Citibank semiannual rebate reports and the analysis in Table 1 and Table 2, auditors noted:

- 98 agencies lost a combined discount/rebate amount ranging from the minimum of \$1,409,153.02 to the maximum of \$1,747,301.45.
- 89 agencies did not meet the prompt payment requirement of paying on the 30th day.
- 47 agencies paid a total of \$70,392.39 in late payment interest to the credit card vendor.

In addition, \$41,420,118.38 of credit card spending was paid to the credit card vendor without calculating interest. Auditors did not verify if interest should have been paid on some of these payments because confirming the validity of agencies' recorded statement/invoice dates, payment dates, or override reason codes for not calculating interest was not within the scope of this audit. However, it should be noted that for some of these payments, reports showed that agencies may have used incorrect statement/invoice dates that allowed the payments to be processed without late-payment interest being calculated. Other payments were processed without interest being calculated due to agencies overriding the system by indicating that interest is not applicable to their transactions. Some of these cited reason codes appeared to be inappropriate, such as "automation issue" or "no invoice received," while the payment was for Citibank and the statements/invoices are always available to agencies on Citibank's website.

The agencies did not take advantage of the discounts and/or rebates offered by Citibank and paid their invoices over 90 days after the statement dates and/or paid their largest payments after 30 turn days. In addition to costing the state money in lost interest payments and unearned rebates, when these agencies fail to take advantage of the rebates, they also hinder the Comptroller's Statewide Procurement Division's ability to negotiate rebates on future contracts.

According to [Texas Government Code, Section 2251.030](#), the Legislature expects agencies to take advantage of early payment discounts; therefore, agencies must submit payment documents to the Comptroller's office in time to do so. See Table 2 for agencies that are not complying.



Recommendation/Requirement

Agencies must change their payment processes to comply with requirements, take advantage of rebates, and avoid the double penalty of lost rebates and late payment interest. Agencies should:

- Receive Citibank commercial card account statements online. Citibank statements are issued on the third of every month and are available to the agencies on the Citibank website the next day (the fourth).
- Work with Citibank to develop automated reconciliation for travel and purchase receipts as transactions occur or shortly after the statement is issued.
- Make partial payments based on supporting documentation received and reconcile and pay as costs arise.



Tables

Table 1: Audit Results by Agency – Spend and Rebate

Agy Nbr	Agency Name	Spend Amount	Regular Rebate (Does Not Include Other Refunds)			% of Actual to Min.
			Actual	Min. (30 days)	Max. (3 Days)	
101	Senate	\$63,434.34	\$409.78	\$1,224.28	\$1,352.74	33%
102	House of Representatives	\$177,602.76	\$204.50	\$3,427.73	\$3,787.38	6%
103	Texas Legislative Council	\$359,374.47	\$6,656.05	\$6,935.93	\$7,663.66	96%
104	Legislative Budget Board	\$6,475.85	\$62.75	\$124.98	\$138.10	50%
105	Legislative Reference Library	\$12,002.30	\$175.07	\$231.64	\$255.95	76%
116	Sunset Advisory Commission	\$20,334.02	\$219.19	\$392.45	\$433.62	56%
201	Supreme Court	\$160,950.91	\$1,134.53	\$3,106.35	\$3,432.28	37%
202	State Bar of Texas	\$131,156.33	\$2,581.17	\$2,531.32	\$2,796.91	102%
203	Board of Law Examiners	\$44,710.78	\$385.37	\$862.92	\$953.46	45%
211	Court of Criminal Appeals	\$9,892.61	\$153.80	\$190.93	\$210.96	81%
212	Office of Court Administration	\$78,981.82	\$967.43	\$1,524.35	\$1,684.29	63%
215	Office of Capital and Forensic Writs	\$55,389.33	\$1,126.28	\$1,069.01	\$1,181.18	105%
222	Court of Appeals Second Court of Appeals District	\$4,579.92	\$55.39	\$88.39	\$97.67	63%
224	Court of Appeals Fourth Court of Appeals District	\$2,161.45	\$42.80	\$41.72	\$46.09	103%
225	Court of Appeals Fifth Court of Appeals District	\$49,973.00	\$360.73	\$964.48	\$1,065.67	37%
242	State Commission on Judicial Conduct	\$47,516.89	\$601.68	\$917.08	\$1,013.30	66%
243	State Law Library	\$8,075.97	\$135.39	\$155.87	\$172.22	87%
301	Governor Executive	\$165,024.19	\$275.75	\$3,184.97	\$3,519.14	9%
302	Attorney General	\$923,552.19	\$4,468.07	\$17,824.56	\$19,694.75	25%
303	Texas Facilities Commission	\$1,620,229.82	\$23,557.16	\$31,270.44	\$34,551.40	75%
304	Comptroller of Public Accounts	\$367,077.11	\$2,750.37	\$7,084.59	\$7,827.92	39%
305	General Land Office	\$736,411.82	\$5,061.28	\$14,212.75	\$15,703.98	36%
306	Texas State Library and Archives Commission	\$53,400.80	\$33.88	\$1,030.64	\$1,138.77	3%
307	Secretary of State	\$52,093.67	\$524.93	\$1,005.41	\$1,110.90	52%
308	State Auditor	\$198,448.28	\$3,125.29	\$3,830.05	\$4,231.91	82%
312	State Securities Board	\$26,891.50	\$360.21	\$519.01	\$573.46	69%
313	Department of Information Resources	\$160,283.59	\$480.79	\$3,093.47	\$3,418.05	16%
320	Texas Workforce Commission	\$1,136,159.68	\$11,800.07	\$21,927.88	\$24,228.61	54%
323	Teacher Retirement System of Texas	\$1,031,069.30	\$195.00	\$19,899.64	\$21,987.55	1%
325	Firefighter's Pension Commissioner	\$40,806.33	\$424.32	\$787.56	\$870.19	54%
327	Employees Retirement System of Texas	\$281,594.64	\$1,255.02	\$5,434.78	\$6,005.01	23%
329	Texas Real Estate Commission	\$33,809.92	\$525.05	\$652.53	\$721.00	80%
332	Texas Department of Housing and Community Affairs	\$165,231.16	\$2,446.88	\$3,188.96	\$3,523.55	77%
338	State Pension Review Board	\$22,927.04	\$167.16	\$442.49	\$488.92	38%
347	Texas Public Finance Authority	\$158.98	\$0.00	\$3.07	\$3.39	0%
352	Bond Review Board	\$898.89	\$0.00	\$17.35	\$19.17	0%



Agy Nbr	Agency Name	Spend Amount	Regular Rebate (Does Not Include Other Refunds)			% of Actual to Min.
			Actual	Min. (30 days)	Max. (3 Days)	
356	Texas Ethics Commission	\$2,257.35	\$0.52	\$43.57	\$48.14	1%
359	Office of Public Insurance Counsel	\$10,950.31	\$0.00	\$211.34	\$233.52	0%
360	State Office of Administrative Hearings	\$6,899.04	\$139.98	\$133.15	\$147.12	105%
362	Texas Lottery Commission	\$77,358.20	\$423.41	\$1,493.01	\$1,649.66	28%
364	Health Professions Council	\$20,646.41	\$348.19	\$398.48	\$440.28	87%
401	Texas Military Department	\$4,016,074.57	\$8,075.62	\$77,510.24	\$85,642.79	10%
403	Texas Veterans Commission	\$368,396.89	\$79.11	\$7,110.06	\$7,856.06	1%
405	Department of Public Safety	\$36,366,050.71	\$325,851.70	\$701,864.78	\$775,506.03	46%
407	Texas Commission on Law Enforcement	\$153,849.08	\$1,760.86	\$2,969.29	\$3,280.83	59%
409	Commission on Jail Standards	\$16,007.10	\$92.72	\$308.94	\$341.35	30%
411	Texas Commission on Fire Protection	\$46,777.05	\$127.75	\$902.80	\$997.52	14%
448	Office of Injured Employee Counsel	\$6,478.47	\$107.20	\$125.03	\$138.15	86%
450	Department of Savings and Mortgage Lending	\$59,281.39	\$955.01	\$1,144.13	\$1,264.18	83%
451	Texas Department of Banking	\$129,787.94	\$2,436.67	\$2,504.91	\$2,767.73	97%
452	Texas Department of Licensing and Regulation	\$174,829.83	\$1,469.90	\$3,374.22	\$3,728.25	44%
454	Texas Department of Insurance	\$228,729.07	\$2,521.51	\$4,414.47	\$4,877.65	57%
455	Railroad Commission of Texas	\$537,621.19	\$1,967.37	\$10,376.09	\$11,464.77	19%
456	Texas State Board of Plumbing Examiners	\$30,820.72	\$98.43	\$594.84	\$657.25	17%
457	Texas State Board of Public Accountancy	\$2,750.78	\$49.02	\$53.09	\$58.66	92%
458	Texas Alcoholic Beverage Commission	\$106,375.25	\$1,257.48	\$2,053.04	\$2,268.45	61%
459	Texas Board of Architectural Examiners	\$30,487.39	\$624.22	\$588.41	\$650.14	106%
460	Texas Board of Professional Engineers and Land Surveyors	\$75,103.39	\$1,462.07	\$1,449.50	\$1,601.58	101%
466	Office of Consumer Credit Commissioner	\$39,567.34	\$632.59	\$763.65	\$843.77	83%
469	Credit Union Department	\$61,168.80	\$1,248.25	\$1,180.56	\$1,304.42	106%
473	Public Utility Commission of Texas	\$42,471.84	\$797.62	\$819.71	\$905.71	97%
475	Office of Public Utility Counsel	\$6,880.52	\$76.08	\$132.79	\$146.73	57%
476	Texas Racing Commission	\$73,368.40	\$683.44	\$1,416.01	\$1,564.58	48%
477	Commission on State Emergency Communications	\$50,013.77	\$539.46	\$965.27	\$1,066.54	56%
479	State Office of Risk Management	\$681.82	\$0.25	\$13.16	\$14.54	2%
481	Texas Board of Professional Geoscientists	\$3,663.51	\$27.02	\$70.71	\$78.12	38%
503	Texas Medical Board	\$290,752.62	\$2,443.34	\$5,611.53	\$6,200.30	44%
504	State Board of Dental Examiners	\$102,589.22	\$1,943.99	\$1,979.97	\$2,187.72	98%
507	Texas Board of Nursing	\$26,723.38	\$126.69	\$515.76	\$569.88	25%
508	Texas Board of Chiropractic Examiners	\$26,294.03	\$108.77	\$507.47	\$560.72	21%
514	Texas Optometry Board	\$10,883.52	\$0.00	\$210.05	\$232.09	0%
515	Texas State Board of Pharmacy	\$23,772.02	\$379.85	\$458.80	\$506.94	83%
520	Texas State Board of Examiners of Psychologists	\$4,735.16	\$42.32	\$91.39	\$100.98	46%
529	Health and Human Services Commission	\$13,186,679.54	\$201,385.10	\$254,502.92	\$281,205.94	79%
530	Department of Family and Protective Services	\$15,280,680.83	\$238,061.59	\$294,917.14	\$325,860.52	81%



Agy Nbr	Agency Name	Spend Amount	Regular Rebate (Does Not Include Other Refunds)			% of Actual to Min.
			Actual	Min. (30 days)	Max. (3 Days)	
533	Executive Council of Physical and Occupational Therapy Examiners	\$1,417.10	\$28.19	\$27.35	\$30.22	103%
537	Department of State Health Services	\$1,617,415.40	\$21,897.35	\$31,216.12	\$34,491.38	70%
542	Cancer Prevention and Research Institute of Texas	\$43,761.14	\$99.79	\$844.59	\$933.21	12%
551	Department of Agriculture	\$566,304.84	\$4,576.88	\$10,929.68	\$12,076.45	42%
554	Texas Animal Health Commission	\$352,738.24	\$2,783.80	\$6,807.85	\$7,522.14	41%
578	State Board of Veterinary Medical Examiners	\$19,664.26	\$176.28	\$379.52	\$419.34	46%
580	Texas Water Development Board	\$613,191.26	\$0.00	\$11,834.59	\$13,076.30	0%
582	Texas Commission on Environmental Quality	\$1,499,959.18	\$699.29	\$28,949.21	\$31,986.63	2%
592	Soil and Water Conservation Board	\$37,815.81	\$94.36	\$729.85	\$806.42	13%
601	Texas Department of Transportation	\$42,073,335.25	\$818,584.99	\$812,015.37	\$897,213.87	101%
608	Texas Department of Motor Vehicles	\$361,049.75	\$6,602.64	\$6,968.26	\$7,699.39	95%
644	Texas Juvenile Justice Department	\$781,799.52	\$4,809.37	\$15,088.73	\$16,671.87	32%
696	Texas Department of Criminal Justice	\$23,582,276.93	\$30,192.28	\$455,137.94	\$502,892.06	7%
701	Texas Education Agency	\$270,124.94	\$4,232.06	\$5,213.41	\$5,760.41	81%
706	Texas Permanent School Fund Corporation	\$33,304.93	\$147.65	\$642.79	\$710.23	23%
771	Texas School for the Blind and Visually Impaired	\$977,077.19	\$7,390.76	\$18,857.59	\$20,836.17	39%
772	Texas School for the Deaf	\$629,596.38	\$4,741.23	\$12,151.21	\$13,426.14	39%
781	Texas Higher Education Coordinating Board	\$208,486.24	\$1,307.97	\$4,023.78	\$4,445.97	33%
802	Parks and Wildlife Department	\$12,333,968.64	\$27,704.41	\$238,045.59	\$263,021.88	12%
808	Texas Historical Commission	\$607,499.70	\$1,615.10	\$11,724.74	\$12,954.93	14%
809	State Preservation Board	\$327,164.12	\$4,929.78	\$6,314.27	\$6,976.77	78%
813	Texas Commission on the Arts	\$16,960.08	\$9.20	\$327.33	\$361.67	3%
930	Texas Treasury Safekeeping Trust Company	\$84,728.16	\$0.00	\$1,635.25	\$1,806.83	0%
Total — 98 State Agencies		\$166,986,779.17	\$1,813,691.62	\$3,222,844.84	\$3,560,993.07	

*Minimum Lost Rebate \$1,409,153.22

*Maximum Lost Rebate \$1,747,301.45



Table 2: Audit Results by Agency – Other Refunds and Prompt Payment Interest

Agy Nbr	Agency Name	% of Actual to Min.	Average # of Days From Statement to Payment	Other Refunds		Late Payment Interest Paid
				Large Tickets	Merchant Negotiated	
101	Senate	33%	36	\$0.00	\$47.13	\$0.00
102	House of Representatives	6%	23	\$0.00	\$4.29	\$118.08
103	Texas Legislative Council	96%	26	\$193.69	\$7.90	\$0.00
104	Legislative Budget Board	50%	53	\$0.00	\$0.44	\$0.00
105	Legislative Reference Library	76%	0	\$0.00	\$11.56	\$0.00
116	Sunset Advisory Commission	56%	19	\$0.00	\$8.06	\$0.00
201	Supreme Court	37%	35	\$0.00	\$20.33	\$0.44
202	State Bar of Texas	102%	0	\$0.00	\$116.27	\$0.00
203	Board of Law Examiners	45%	0	\$0.00	\$10.02	\$0.00
211	Court of Criminal Appeals	81%	25	\$0.00	\$3.79	\$0.00
212	Office of Court Administration	63%	26	\$0.00	\$23.17	\$23.51
215	Office of Capital and Forensic Writs	105%	5	\$0.00	\$13.98	\$0.00
222	Court of Appeals Second Court of Appeals District	63%	37	\$0.00	\$0.00	\$0.00
224	Court of Appeals Fourth Court of Appeals District	103%	0	\$0.00	\$9.62	\$0.00
225	Court of Appeals Fifth Court of Appeals District	37%	0	\$0.00	\$1.58	\$0.00
242	State Commission on Judicial Conduct	66%	21	\$0.00	\$0.00	\$1.08
243	State Law Library	87%	12	\$0.00	\$0.11	\$0.53
301	Governor Executive	9%	27	\$0.00	\$21.18	\$0.12
302	Attorney General	25%	43	\$0.00	\$35.21	\$239.69
303	Texas Facilities Commission	75%	57	\$0.00	\$350.60	\$0.00
304	Comptroller of Public Accounts	39%	21	\$0.00	\$55.24	\$14.00
305	General Land Office	36%	33	\$0.00	\$84.75	\$238.34
306	Texas State Library and Archives Commission	3%	29	\$0.00	\$0.79	\$15.41
307	Secretary of State	52%	36	\$0.00	\$8.27	\$0.06
308	State Auditor	82%	17	\$0.00	\$10.98	\$0.00
312	State Securities Board	69%	24	\$0.00	\$0.00	\$0.00
313	Department of Information Resources	16%	36	\$0.00	\$3.67	\$102.96
320	Texas Workforce Commission	54%	27	\$0.00	\$71.26	\$0.00
323	Teacher Retirement System of Texas	1%	31	\$0.00	\$13.63	\$534.92
325	Firefighter's Pension Commissioner	54%	0	\$0.00	\$0.00	\$0.00
327	Employees Retirement System of Texas	23%	21	\$0.00	\$130.05	\$77.77
329	Texas Real Estate Commission –	80%	96	\$0.00	\$6.29	\$0.00
332	Texas Department of Housing and Community Affairs	77%	26	\$0.00	\$9.11	\$0.00
338	State Pension Review Board	38%	40	\$0.00	\$0.75	\$0.00
347	Texas Public Finance Authority	0%	0	\$0.00	\$0.00	\$12.51
352	Bond Review Board	0%	0	\$0.00	\$0.00	\$0.00
356	Texas Ethics Commission	1%	41	\$0.00	\$0.00	\$0.00
359	Office of Public Insurance Counsel	0%	0	\$0.00	\$0.00	\$95.39



Agy Nbr	Agency Name	% of Actual to Min.	Average # of Days From Statement to Payment	Other Refunds		Late Payment Interest Paid
				Large Tickets	Merchant Negotiated	
360	State Office of Administrative Hearings	105%	34	\$0.00	\$2.49	\$0.00
362	Texas Lottery Commission	28%	24	\$0.00	\$2.40	\$0.00
364	Health Professions Council	87%	0	\$0.00	\$6.22	\$17.22
401	Texas Military Department	10%	152	\$0.00	\$71.86	\$49,749.29
403	Texas Veterans Commission	1%	39	\$0.00	\$0.00	\$66.79
405	Department of Public Safety	46%	110	\$175.35	\$1,690.73	\$2,647.09
407	Texas Commission on Law Enforcement	59%	49	\$0.00	\$8.35	\$0.00
409	Commission on Jail Standards	30%	29	\$0.00	\$0.00	\$0.00
411	Texas Commission on Fire Protection	14%	38	\$0.00	\$3.39	\$22.21
448	Office of Injured Employee Counsel	86%	23	\$0.00	\$0.00	\$0.00
450	Department of Savings and Mortgage Lending	83%	21	\$0.00	\$15.18	\$0.00
451	Texas Department of Banking	97%	32	\$0.00	\$150.83	\$0.30
452	Texas Department of Licensing and Regulation	44%	52	\$0.00	\$5.49	\$143.44
454	Texas Department of Insurance	57%	24	\$0.00	\$58.73	\$0.00
455	Railroad Commission of Texas	19%	35	\$0.00	\$76.97	\$1,551.54
456	Texas State Board of Plumbing Examiners	17%	32	\$0.00	\$0.22	\$3.77
457	Texas State Board of Public Accountancy –	92%	14	\$0.00	\$1.78	\$0.00
458	Texas Alcoholic Beverage Commission	61%	42	\$0.00	\$6.42	\$0.00
459	Texas Board of Architectural Examiners –	106%	12	\$0.00	\$15.95	\$0.00
460	Texas Board of Professional Engineers and Land Surveyors	101%	17	\$0.00	\$12.18	\$0.00
466	Office of Consumer Credit Commissioner –	83%	39	\$0.00	\$6.28	\$0.00
469	Credit Union Department –	106%	10	\$0.00	\$4.71	\$0.00
473	Public Utility Commission of Texas	97%	14	\$0.00	\$5.50	\$10.88
475	Office of Public Utility Counsel	57%	23	\$0.00	\$1.02	\$0.00
476	Texas Racing Commission	48%	23	\$0.00	\$10.16	\$0.00
477	Commission on State Emergency Communications	56%	47	\$0.00	\$3.99	\$60.66
479	State Office of Risk Management	2%	56	\$0.00	\$1.17	\$0.00
481	Texas Board of Professional Geoscientists	38%	109	\$0.00	\$0.00	\$0.00
503	Texas Medical Board	44%	73	\$0.00	\$6.58	\$0.00
504	State Board of Dental Examiners	98%	19	\$0.00	\$22.21	\$0.00
507	Texas Board of Nursing	25%	45	\$0.00	\$3.14	\$0.00
508	Texas Board of Chiropractic Examiners	21%	25	\$0.00	\$0.00	\$0.00
514	Texas Optometry Board	0%	96	\$0.00	\$0.00	\$0.00
515	Texas State Board of Pharmacy	83%	16	\$0.00	\$5.81	\$0.00
520	Texas State Board of Examiners of Psychologists	46%	0	\$0.00	\$2.52	\$0.00
529	Health and Human Services Commission	79%	32	\$0.00	\$6,173.55	\$197.88
530	Department of Family and Protective Services	81%	37	\$0.00	\$6,494.82	\$5,046.36
533	Executive Council of Physical and Occupational Therapy Examiners	103%	19	\$0.00	\$0.09	\$0.00
537	Department of State Health Services	70%	54	\$0.00	\$322.88	\$368.73



Agy Nbr	Agency Name	% of Actual to Min.	Average # of Days From Statement to Payment	Other Refunds		Late Payment Interest Paid
				Large Tickets	Merchant Negotiated	
542	Cancer Prevention and Research Institute of Texas	12%	137	\$0.00	\$2.94	\$0.00
551	Department of Agriculture	42%	27	\$0.00	\$106.72	\$575.14
554	Texas Animal Health Commission	41%	30	\$0.00	\$6.87	\$22.16
578	State Board of Veterinary Medical Examiners	46%	15	\$0.00	\$0.85	\$0.00
580	Texas Water Development Board	0%	50	\$0.00	\$0.00	\$182.18
582	Texas Commission on Environmental Quality	2%	38	\$0.00	\$11.21	\$3,721.16
592	Soil and Water Conservation Board	13%	33	\$0.00	\$0.00	\$13.61
601	Texas Department of Transportation	101%	43	\$291.12	\$1,993.51	\$1,616.84
608	Texas Department of Motor Vehicles	95%	19	\$0.00	\$63.82	\$8.27
644	Texas Juvenile Justice Department	32%	66	\$0.00	\$104.86	\$2,082.10
696	Texas Department of Criminal Justice	7%	29	\$65.74	\$274.41	\$85.22
701	Texas Education Agency	81%	21	\$0.00	\$31.40	\$56.46
706	Texas Permanent School Fund Corporation	23%	22	\$0.00	\$4.14	\$3.30
771	Texas School for the Blind and Visually Impaired	39%	10	\$0.00	\$96.24	\$431.28
772	Texas School for the Deaf	39%	16	\$0.00	\$163.29	\$70.94
781	Texas Higher Education Coordinating Board	33%	35	\$0.00	\$2.32	\$0.00
802	Parks and Wildlife Department	12%	20	\$0.00	\$514.96	\$10.07
808	Texas Historical Commission	14%	40	\$0.00	\$62.33	\$145.56
809	State Preservation Board	78%	25	\$0.00	\$42.61	\$4.43
813	Texas Commission on the Arts	3%	28	\$0.00	\$0.02	\$2.70
930	Texas Treasury Safekeeping Trust Company	0%	0	\$0.00	\$0.00	\$0.00
Total — 98 State Agencies				\$725.90	\$19,756.15	\$70,392.39



Table 3: Audit Results by Agency – Payments and Turn Days

Agy Nbr	Agency Name	Total Spend	Annual Payment by Turn Days		% of \$ Paid in > 30 Turn Days
			\$ Paid in <= 30 Turn Days	\$ Paid in > 30 Turn Days	
930	Texas Treasury Safekeeping Trust Company	\$84,728.16	-\$994.12	\$85,722.28	101%
347	Texas Public Finance Authority	\$158.98	\$0.00	\$158.98	100%
352	Bond Review Board	\$898.89	\$0.00	\$898.89	100%
359	Office of Public Insurance Counsel	\$10,950.31	\$0.00	\$10,950.31	100%
514	Texas Optometry Board	\$10,883.52	\$0.00	\$10,883.52	100%
580	Texas Water Development Board	\$613,191.26	\$0.00	\$613,191.26	100%
356	Texas Ethics Commission	\$2,257.35	\$6.16	\$2,251.19	100%
813	Texas Commission on the Arts	\$16,960.08	\$81.60	\$16,878.48	100%
323	Teacher Retirement System of Texas	\$1,031,069.30	\$9,744.37	\$1,021,324.93	99%
403	Texas Veterans Commission	\$368,396.89	\$4,005.78	\$364,391.11	99%
479	State Office of Risk Management	\$681.82	\$12.79	\$669.03	98%
582	Texas Commission on Environmental Quality	\$1,499,959.18	\$35,426.36	\$1,464,532.82	98%
306	Texas State Library and Archives Commission	\$53,400.80	\$1,706.15	\$51,694.65	97%
102	House of Representatives	\$177,602.76	\$10,394.49	\$167,208.27	94%
696	Texas Department of Criminal Justice	\$23,582,276.93	\$1,552,302.23	\$22,029,974.70	93%
301	Governor Executive	\$165,024.19	\$13,359.12	\$151,665.07	92%
401	Texas Military Department	\$4,016,074.57	\$389,748.64	\$3,626,325.93	90%
542	Cancer Prevention and Research Institute of Texas	\$43,761.14	\$4,933.19	\$38,827.95	89%
802	Parks and Wildlife Department	\$12,333,968.64	\$1,399,242.46	\$10,934,726.18	89%
475	Office of Public Utility Counsel	\$6,880.52	\$839.33	\$6,041.19	88%
592	Soil and Water Conservation Board	\$37,815.81	\$4,794.29	\$33,021.52	87%
808	Texas Historical Commission	\$607,499.70	\$81,663.42	\$525,836.28	87%
411	Texas Commission on Fire Protection	\$46,777.05	\$6,373.08	\$40,403.97	86%
313	Department of Information Resources	\$160,283.59	\$23,900.79	\$136,382.80	85%
456	Texas State Board of Plumbing Examiners	\$30,820.72	\$5,115.93	\$25,704.79	83%
455	Railroad Commission of Texas	\$537,621.19	\$99,963.40	\$437,657.79	81%
507	Texas Board of Nursing	\$26,723.38	\$5,547.93	\$21,175.45	79%
508	Texas Board of Chiropractic Examiners	\$26,294.03	\$5,593.63	\$20,700.40	79%
302	Attorney General	\$923,552.19	\$199,730.51	\$723,821.68	78%
327	Employees Retirement System of Texas	\$281,594.64	\$62,682.21	\$218,912.43	78%
706	Texas Permanent School Fund Corporation	\$33,304.93	\$7,516.87	\$25,788.06	77%
362	Texas Lottery Commission	\$77,358.20	\$21,521.99	\$55,836.21	72%
409	Commission on Jail Standards	\$16,007.10	\$4,599.35	\$11,407.75	71%
101	Senate	\$63,434.34	\$16,913.26	\$45,038.60	71%
644	Texas Juvenile Justice Department	\$781,799.52	\$231,610.54	\$550,188.98	70%
781	Texas Higher Education Coordinating Board	\$208,486.24	\$65,636.77	\$142,849.47	69%
201	Supreme Court	\$160,950.91	\$54,671.46	\$106,279.45	66%
481	Texas Board of Professional Geoscientists	\$3,663.51	\$1,258.26	\$2,405.25	66%
305	General Land Office	\$736,411.82	\$255,585.40	\$480,826.42	65%



Agy Nbr	Agency Name	Total Spend	Annual Payment by Turn Days		% of \$ Paid in > 30 Turn Days
			\$ Paid in <= 30 Turn Days	\$ Paid in > 30 Turn Days	
338	State Pension Review Board	\$22,927.04	\$8,010.25	\$14,916.79	65%
225	Court of Appeals Fifth Court of Appeals District	\$49,973.00	\$17,702.59	\$32,270.41	65%
771	Texas School for the Blind and Visually Impaired	\$977,077.19	\$367,766.85	\$609,310.34	62%
772	Texas School for the Deaf	\$629,596.38	\$237,127.52	\$392,468.86	62%
304	Comptroller of Public Accounts	\$367,077.11	\$140,131.82	\$226,945.29	62%
551	Department of Agriculture	\$566,304.84	\$217,560.05	\$348,744.79	62%
554	Texas Animal Health Commission	\$352,738.24	\$136,781.04	\$215,957.20	61%
203	Board of Law Examiners	\$44,710.78	\$18,650.71	\$26,060.07	58%
578	State Board of Veterinary Medical Examiners	\$19,664.26	\$8,230.16	\$11,434.10	58%
452	Texas Department of Licensing and Regulation	\$174,829.83	\$73,182.01	\$101,647.82	58%
503	Texas Medical Board	\$290,752.62	\$121,817.94	\$168,934.68	58%
405	Department of Public Safety	\$36,366,050.71	\$16,145,642.21	\$20,220,408.50	56%
520	Texas State Board of Examiners of Psychologists	\$4,735.16	\$2,107.18	\$2,627.98	55%
476	Texas Racing Commission	\$73,368.40	\$33,544.50	\$39,823.90	54%
104	Legislative Budget Board	\$6,475.85	\$3,218.65	\$3,257.20	50%
116	Sunset Advisory Commission	\$20,334.02	\$10,318.07	\$10,015.95	49%
307	Secretary of State	\$52,093.67	\$26,765.86	\$25,327.81	49%
320	Texas Workforce Commission	\$1,136,159.68	\$588,258.07	\$547,901.61	48%
325	Firefighter's Pension Commissioner	\$40,806.33	\$21,634.18	\$19,172.15	47%
477	Commission on State Emergency Communications	\$50,013.77	\$26,996.92	\$23,016.85	46%
454	Texas Department of Insurance	\$228,729.07	\$127,585.79	\$101,143.28	44%
407	Texas Commission on Law Enforcement	\$153,849.08	\$89,867.31	\$63,981.77	42%
458	Texas Alcoholic Beverage Commission	\$106,375.25	\$62,170.26	\$44,204.99	42%
222	Court of Appeals Second Court of Appeals District	\$4,579.92	\$2,773.22	\$1,806.70	39%
212	Office of Court Administration	\$78,981.82	\$48,007.92	\$30,973.90	39%
242	State Commission on Judicial Conduct	\$47,516.89	\$30,948.70	\$16,568.19	35%
312	State Securities Board	\$26,891.50	\$17,585.52	\$9,305.98	35%
537	Department of State Health Services	\$1,617,415.40	\$1,096,326.01	\$521,089.39	32%
332	Texas Department of Housing and Community Affairs	\$165,231.16	\$121,648.24	\$43,582.92	26%
105	Legislative Reference Library	\$12,002.30	\$8,932.49	\$3,069.81	26%
303	Texas Facilities Commission	\$1,620,229.82	\$1,206,084.75	\$414,145.07	26%
530	Department of Family and Protective Services	\$15,280,680.83	\$11,509,674.81	\$3,771,006.02	25%
809	State Preservation Board	\$327,164.12	\$249,247.89	\$77,916.23	24%
529	Health and Human Services Commission	\$13,186,679.54	\$10,155,062.27	\$3,031,617.27	23%
308	State Auditor	\$198,448.28	\$153,145.11	\$45,303.17	23%
466	Office of Consumer Credit Commissioner –	\$39,567.34	\$30,617.61	\$8,949.73	23%
329	Texas Real Estate Commission	\$33,809.92	\$26,174.31	\$7,635.61	23%
701	Texas Education Agency	\$270,124.94	\$210,702.54	\$59,422.40	22%
450	Department of Savings and Mortgage Lending	\$59,281.39	\$46,598.25	\$12,683.14	21%
515	Texas State Board of Pharmacy	\$23,772.02	\$18,696.34	\$5,075.68	21%



Agy Nbr	Agency Name	Total Spend	Annual Payment by Turn Days		% of \$ Paid in > 30 Turn Days
			\$ Paid in <= 30 Turn Days	\$ Paid in > 30 Turn Days	
211	Court of Criminal Appeals	\$9,892.61	\$7,788.83	\$2,103.78	21%
364	Health Professions Council	\$20,646.41	\$16,774.50	\$3,871.91	19%
243	State Law Library	\$8,075.97	\$6,803.93	\$1,272.04	16%
448	Office of Injured Employee Counsel	\$6,478.47	\$5,475.03	\$1,003.44	15%
473	Public Utility Commission of Texas	\$42,471.84	\$37,896.33	\$4,575.51	11%
457	Texas State Board of Public Accountancy –	\$2,750.78	\$2,457.02	\$293.76	11%
608	Texas Department of Motor Vehicles	\$361,049.75	\$322,994.84	\$38,054.91	11%
504	State Board of Dental Examiners	\$102,589.22	\$95,563.92	\$7,025.30	7%
103	Texas Legislative Council	\$359,374.47	\$313,446.79	\$23,986.38	7%
451	Texas Department of Banking	\$129,787.94	\$122,831.19	\$6,956.75	5%
460	Texas Board of Professional Engineers and Land Surveyors	\$75,103.39	\$73,043.63	\$2,059.76	3%
601	Texas Department of Transportation	\$42,073,335.25	\$41,010,521.48	\$1,062,813.77	3%
533	Executive Council of Physical and Occupational Therapy Examiners	\$1,417.10	\$1,393.22	\$23.88	2%
224	Court of Appeals Fourth Court of Appeals District	\$2,161.45	\$2,141.46	\$19.99	1%
202	State Bar of Texas	\$131,156.33	\$131,156.33	\$0.00	0%
215	Office of Capital and Forensic Writs	\$55,389.33	\$55,389.33	\$0.00	0%
360	State Office of Administrative Hearings	\$6,899.04	\$6,899.04	\$0.00	0%
459	Texas Board of Architectural Examiners –	\$30,487.39	\$30,487.39	\$0.00	0%
469	Credit Union Department –	\$61,168.80	\$61,168.80	\$0.00	0%
Total — 98 State Agencies		\$166,986,779.17	\$90,297,016.62	\$76,666,338.77	