



A Statewide Desk Audit

Controls Over Expenditure Processing

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Executive Summary

Purpose and Scope

The Texas Comptroller of Public Accounts (Comptroller's office) performed a desk audit of controls over expenditure processing at all active state agencies (agencies) and institutions of higher education (institutions).

The objectives of the audit were to determine whether agencies and institutions segregated certain staff duties to the greatest extent possible to:

- Prevent errors or detect them in a timely manner.
- Ensure no employees can process expenditures without oversight.
- Identify transactions that were entered/changed and released by one person.
- Prevent fraud.
- Ensure no terminated employee can pick up warrants.
- and -
- Ensure Agency Authorization for Warrant Pickup form is updated timely.

Auditors reviewed staff's security access in the Uniform Statewide Accounting System (USAS), the Standardized Payroll/Personnel Reporting System (SPRS), Texas Identification Number System (TINS), and the Uniform Statewide Payroll System (USPS) for agencies that recently converted to CAPPs but maintained USPS access for historical data or other purposes. The audit also included a review of the agencies and institutions' authorization for warrant pickup lists and their voucher signature cards that were in effect from Sept. 1, 2023, through Aug. 31, 2024. The audit was conducted in accordance with [Texas Government Code, Section 403.071](#).

The audit scope included reviews of statewide system reports, signature card database entries and staff system access for 13 possible segregation of duties conflicts (see [Appendix 1](#)). Data from approximately 54 agencies were reviewed each quarter, 43 for the last quarter.

Background

[USAS Accounting and Payment Control \(FPP B.005\)](#) requires that agencies and institutions reduce risks to state funds by having controls over expenditure processing that segregate each accounting task to the greatest extent possible. Ideally, no individual should be able to enter or alter and then release payments or other accounting transactions within the statewide financial systems without another person's involvement.

[Expenditure Approvals and Certification \(FPP B.007\)](#) requires an individual who approves/releases payments (or payment batches) in the statewide financial systems to be properly authorized. The agency or institution must complete and submit a voucher signature card and authorization letter to authorize staff to approve expenditures.



TexPayment Resource – Authorization for Warrant Pickup (FPP P.007) requires that each agency submit the Agency Authorization for Warrant Pickup form (74-189) and designate their preferred method for warrant distribution from the Comptroller's office. Additionally, the form must be updated whenever authorized personnel are added or removed, or the preferred distribution method changes.

Audit Results

Auditors reviewed employee security access information at 205 agencies and institutions for USAS, SPRS, TINS, USPS, the authorization for warrant pickup list and voucher signature card records. See [Table 1](#) for a list of audited agencies and institutions. See [Table 2](#) for results by agency and institution. See [Table 3](#) for transactions processed by a single user. See [Table 4](#) for a list of agencies and institutions with terminated employees remaining on the agency's Authorization for Warrant Pickup Form after their termination.



Detailed Findings

Control Weakness Over Expenditure Processing

Auditors reviewed agencies and institutions' accounting staff's ability to process expenditures. Auditors reviewed the agencies and institutions' security in USAS, SPRS, TINS, USPS, authorization for warrant pickup list, and voucher signature cards that were in effect between Sept. 1, 2023, and Aug. 31, 2024.

The review of employee systems access was limited to obtaining reports identifying current user access. Auditors did not review or test any internal or compensating controls that the agencies and institutions may have related to USAS, SPRS, and TINS security or internal transaction approvals.

There were 669 employees with multiple security capabilities and conflicting functions in 170 of the 205 agencies and institutions reviewed. See [Table 2](#) for results by agency and institution.

Additionally, auditors ran an ad hoc report to determine whether any of the payment documents were processed through USAS during the audit period because of the action of only one person. Twenty-three agencies and institutions processed 667 payments totaling \$150,356,296.34 that were either entered and approved or altered and approved by the same person without another person's electronic oversight. See [Table 3](#) for results by agency and institution.

Recommendation/Requirement

To reduce risks to state funds, agencies and institutions must review and implement controls over expenditure processing that segregate each accounting task to the greatest extent possible. Ideally, no individual should be able to process transactions without another person's involvement. See [Appendix 2](#) for recommendations for each of the 13 conflicts tested. In addition, agencies listed in Table 3, should review their transactions that were processed and approved by the same person and verify the appropriateness.

Non-Compliance With Authorization for Warrant Pickup Policy

[TexPayment Resource \(FPP P.007\)](#) indicates that agencies and institutions need to notify the Comptroller's office immediately if a representative's authorization needs to be revoked by sending an email to tins.mail@cpa.texas.gov. The Comptroller's office must receive a written request (or [Agency Authorization for Warrant Pickup form \(74-189\)](#)). The form must be updated whenever authorized personnel are removed or added, or the preferred distribution method changes.



The policy also indicates that every two years, the Comptroller's office requires all agencies to renew the form. The agency's chief fiscal officer or agency head must sign the form, as well as all agency representatives and/or their delivery service employees authorized to pick up warrants.

To simplify the Comptroller's office warrant authorization process, a decision was made to eliminate the current process that requires agencies to renew their authorized warrant pick-up personnel biennially and instead allow agencies and institutions to update their form as changes occur and to monitor compliance through the quarterly review and annual reporting of controls over expenditure processing desk audit process as follows:

- Expenditure audit reviews and compares termed employees listed on weekly and quarterly termination reports to employees listed on the Agency Authorization for Warrant Pickup form (74-189).
- During the quarterly reviews, if a termed employee is on the warrant pickup list, Payment Services will be notified, and the employee will be removed from the list.
- Agencies and institutions who did not notify Payment Services in a timely manner to remove the terminated employee are identified as part of this audit.

Eight agencies and institutions did not notify the Comptroller's office in a timely manner when an authorization for eight representatives, one each, needed to be revoked due to termination. See [Table 4](#) for results by agency and institution.

Recommendation/Requirement

To reduce risks to state funds, agencies and institutions must notify the Comptroller's office immediately if a representative's authorization needs to be revoked due to termination by sending an email to tins.mail@cpa.texas.gov.



Tables

Table 1: Audited Agencies and Institutions

Agency Number	Agency Name
101	Senate
102	House of Representatives
103	Texas Legislative Council
104	Legislative Budget Board
105	Legislative Reference Library
107	Commission on Uniform State Laws
116	Sunset Advisory Commission
201	Supreme Court
202	State Bar of Texas
203	Board of Law Examiners
211	Court of Criminal Appeals
212	Office of Court Administration
213	State Prosecuting Attorney
215	Office of Capital and Forensic Writs
221	First Court of Appeals
222	Second Court of Appeals
223	Third Court of Appeals
224	Fourth Court of Appeals
225	Fifth Court of Appeals
226	Sixth Court of Appeals
227	Seventh Court of Appeals
228	Eighth Court of Appeals
229	Ninth Court of Appeals
230	Tenth Court of Appeals
231	Eleventh Court of Appeals
232	Twelfth Court of Appeals
233	Thirteenth Court of Appeals
234	Fourteenth Court of Appeals
241	Comptroller - Judiciary Section
242	State Commission on Judicial Conduct
243	State Law Library
300	Governor - Fiscal
301	Governor - Executive
302	Attorney General
303	Texas Facilities Commission
304	Comptroller of Public Accounts
305	General Land Office
306	Texas State Library and Archives Commission



Agency Number	Agency Name
307	Secretary of State
308	State Auditor
311	Comptroller - Treasury Fiscal
312	State Securities Board
313	Department of Information Resources
315	Comptroller - Prepaid Higher Education Tuition Board
320	Texas Workforce Commission
323	Teacher Retirement System of Texas
326	Texas Emergency Services Retirement System
327	Employees Retirement System of Texas
328	Veterans Land Board
329	Texas Real Estate Commission
332	Texas Department of Housing and Community Affairs
333	Office of State-Federal Relations
338	State Pension Review Board
343	Inaugural Committee
347	Texas Public Finance Authority
352	Bond Review Board
356	Texas Ethics Commission
358	Texas Space Commission – Administered by 300
359	Office of Public Insurance Counsel
360	State Office of Administrative Hearings
361	Office for the Prevention of Developmental Disabilities
362	Texas Lottery Commission
363	Texas Workforce Investment Council
364	Health Professions Council
368	Motor Vehicle Crime Prevention Authority
401	Texas Military Department
403	Texas Veterans Commission
405	Department of Public Safety
407	Texas Commission on Law Enforcement
409	Commission on Jail Standards
411	Texas Commission on Fire Protection
448	Office of Injured Employee Counsel
450	Department of Savings and Mortgage Lending
451	Texas Department of Banking
452	Texas Department of Licensing and Regulation
454	Texas Department of Insurance
455	Railroad Commission of Texas
456	Texas State Board of Plumbing Examiners
457	Texas State Board of Public Accountancy
458	Texas Alcoholic Beverage Commission



Agency Number	Agency Name
459	Texas Board of Architectural Examiners
460	Texas Board of Professional Engineers and Land Surveyors
466	Office of Consumer Credit Commissioner
469	Credit Union Department
470	470 Motor Vehicle Board
473	Public Utility Commission of Texas
475	Office of Public Utility Counsel
476	Texas Racing Commission
477	Commission on State Emergency Communications
479	State Office of Risk Management
481	Texas Board of Professional Geoscientists
503	Texas Medical Board
504	State Board of Dental Examiners
506	University of Texas M. D. Anderson Cancer Center
507	Texas Board of Nursing
508	Texas Board of Chiropractic Examiners
510	Texas Behavioral Health Executive Council
513	Texas Funeral Service Commission
514	Texas Optometry Board
515	Texas State Board of Pharmacy
522	Texas Board of Physical Therapy Examiners
529	Health and Human Services Commission
530	Department of Family and Protective Services
533	Executive Council of Physical and Occupational Therapy Examiners
534	Texas Board of Occupational Therapy Examiners
535	Texas Low-Level Radioactive Waste Disposal Compact Commission
537	Department of State Health Services
542	Cancer Prevention and Research Institute of Texas
544	Texas Civil Commitment Office
551	Department of Agriculture
554	Texas Animal Health Commission
555	Texas A&M AgriLife Extension Service
556	Texas A&M AgriLife Research
557	Texas A&M Veterinary Medical Diagnostic Laboratory
575	Texas Division of Emergency Management
576	Texas A&M Forest Service
578	State Board of Veterinary Medical Examiners
580	Texas Water Development Board
582	Texas Commission on Environmental Quality
592	Soil and Water Conservation Board
601	Texas Department of Transportation
608	Texas Department of Motor Vehicles



Agency Number	Agency Name
643	Office of Independent Ombudsman
644	Texas Juvenile Justice Department
646	Texas Correctional Office on Offenders with Medical or Mental Impairments
673	Texas Center for Infectious Disease
684	Rio Grande State Center
696	Texas Department of Criminal Justice
701	Texas Education Agency
704	Public Community/Junior Colleges
705	State Board for Educator Certification
706	Texas Permanent School Fund Corporation
707	Texas A&M University System - Office of Technology Commercialization
708	Texas A&M University System - Shared Services Center
709	Texas A&M University System Health Science Center
710	Texas A&M University System
711	Texas A&M University
712	Texas A&M Engineering Experiment Station
713	Tarleton State University
714	University of Texas at Arlington
715	Prairie View A&M University
716	Texas A&M Engineering Extension Service
717	Texas Southern University
718	Texas A&M University at Galveston
719	Texas State Technical College System
720	University of Texas System
721	University of Texas at Austin
723	University of Texas Medical Branch at Galveston
724	University of Texas at El Paso
727	Texas A&M Transportation Institute
729	University of Texas Southwestern Medical Center
730	University of Houston
731	Texas Woman's University
732	Texas A&M University - Kingsville
733	Texas Tech University
734	Lamar University
735	Midwestern State University
737	Angelo State University
738	University of Texas at Dallas
739	Texas Tech University Health Sciences Center
742	University of Texas of the Permian Basin
743	University of Texas at San Antonio
744	University of Texas Health Science Center at Houston
745	University of Texas Health Science Center at San Antonio



Agency Number	Agency Name
746	University of Texas Rio Grande Valley
749	Texas A&M University at San Antonio
750	University of Texas at Tyler
751	East Texas A&M University (formerly Texas A&M University – Commerce)
752	University of North Texas
753	Sam Houston State University
754	Texas State University
755	Stephen F. Austin State University
756	Sul Ross State University
757	West Texas A&M University
758	Texas State University System
759	University of Houston - Clear Lake
760	Texas A&M University - Corpus Christi
761	Texas A&M International University
763	University of North Texas Health Science Center at Fort Worth
764	Texas A&M University - Texarkana
765	University of Houston - Victoria
768	Texas Tech University System
769	University of North Texas System
770	Texas A&M University - Central Texas
771	Texas School for the Blind and Visually Impaired
772	Texas School for the Deaf
773	University of North Texas at Dallas
774	Texas Tech University Health Sciences Center - El Paso
775	Texas Woman's University System
781	Texas Higher Education Coordinating Board
783	University of Houston System
784	University of Houston - Downtown
785	University of Texas Health Science Center at Tyler
787	Lamar State College - Orange
788	Lamar State College - Port Arthur
789	Lamar Institute of Technology
802	Parks and Wildlife Department
808	Texas Historical Commission
809	State Preservation Board
813	Texas Commission on the Arts
902	Comptroller - State Fiscal
907	Comptroller - State Energy Conservation Office
908	Comptroller - Texas Bullion Depository
909	Comptroller - Texas Broadband Development Office
930	Texas Treasury Safekeeping Trust Company
Total — 205 State Agencies and Higher Education Institutions	



Table 2: Audit Results by Agency and Institution

Agy #	# Of employees with conflicting functions	Ctrl # 1 Enter/edit payment voucher in USAS AND release/approve payment voucher in USAS	Ctrl # 2 Process/ edit payroll in USAS AND release payroll in USAS	Ctrl # 3 Enter/edit payment voucher in USAS AND create/ edit a vendor in TINS	Ctrl # 4 Enter/ edit payment voucher in USAS AND edit/update vendor direct deposit information in TINS	Ctrl # 5 Release/ approve payment in USAS AND create/ edit a vendor in TINS	Ctrl # 6 Release/ approve payment in USAS AND edit/update vendor direct deposit information in TINS	Ctrl # 7 On the agency's signature card (can approve a paper voucher for expedite) AND on the agency's Authorization for Warrant Pickup list	Ctrl # 8 Edit/update a vendor or employee profile in TINS AND on the agency's signature card (can approve a paper voucher for expedite)	Ctrl # 9 Edit direct deposit information for a vendor or an employee in TINS AND on the agency's signature card (can approve a paper voucher for expedite)	Ctrl # 10 Enter/ edit payment voucher in USAS AND change the warrant hold status of a vendor in TINS	Ctrl # 11 On the agency's signature card (can approve a paper voucher for expedite) AND change the warrant hold status of a vendor in TINS	Ctrl # 12 HI-ED ONLY - Edit direct deposit information for employee in TINS AND process/edit payroll in USAS	Ctrl # 13 HI-ED ONLY - Edit direct deposit information for employee in TINS AND release payroll in USAS
101	4	2	1	2	2	1	1	1	2	2	2	2		
102	3	3	3	3	3	3	3	2	3	3	3	3		
103	1			1	1						1			
104	3			3	2	2	2		2	2	2	2		
105	3			1	1			3	1	1	1	1		
116	2	2	2	1	1	1	1	2	1	1	1	1		
201	5	4	4	5	5	4	4	2	4	4	5	4		
211	2	1	1	2	2	1	1	1	1	1	2	1		
212	6			4	4			2			4			
213	2							2						
215	2			2	2			1	2	2	2	2		
222	3	2	2	3	3	2	2	2	2	2	3	2		
223	2	1	1	1	1			2	1	1	1	1		
224	2	1	1	1	1			2	1	1	1	1		
225	1	1	1	1	1	1	1		1	1	1	1		
226	2	2	2	1	1	1	1		1	1	1	1		
227	2			2	2				2	2	2	2		
228	3	2	1	2	2	1	1		1	1	2	1		
229	2	2	2	2	2	2	2		2	2	2	2		
230	1			1	1						1			
231	2	1	1	2	2	1	1		1	1	2	1		
232	2	2	2											
233	2			1	1			1			1			
234	1			1	1	1	1		1	1	1	1		



Agy #	# Of employees with conflicting functions	Ctrl # 1 Enter/edit payment voucher in USAS AND release/ approve payment voucher in USAS	Ctrl # 2 Process/ edit payroll in USAS AND release payroll in USAS	Ctrl # 3 Enter/edit payment voucher in USAS AND create/ edit a vendor in TINS	Ctrl # 4 Enter/ edit payment voucher in USAS AND edit/update vendor direct information in TINS	Ctrl # 5 Release/ approve payment in USAS AND create/ edit a vendor in TINS	Ctrl # 6 Release/ approve payment in USAS AND edit/update vendor direct information in TINS	Ctrl # 7 On the agency's signature card (can approve a paper voucher for expedite) AND on the agency's Authorization for Warrant Pickup list	Ctrl # 8 Edit/update a vendor or employee profile in TINS AND on the agency's signature card (can approve a paper voucher for expedite)	Ctrl # 9 Edit direct deposit information for a vendor or an employee in USAS AND on the agency's signature card (can approve a paper voucher for expedite)	Ctrl # 10 Enter/ edit payment voucher in USAS AND change the warrant hold status of a vendor in TINS	Ctrl # 11 On the agency's signature card (can approve a paper voucher for expedite) AND change the warrant hold status of a vendor in TINS	Ctrl # 12 HI-ED ONLY - Edit direct deposit information for employee in TINS AND process/edit payroll in USAS	Ctrl # 13 HI-ED ONLY - Edit direct deposit information for employee in TINS AND release payroll in USAS
241	2			2	2						2			
242	2	1	1	1	1			1			1			
243	2	2	2	1	1	1	1		1	1	1	1		
300	2			2	2						2			
301	2			2	2						2			
302	4			3	3	1	1		1	1	4	1		
303	10			8	8	3	3	3	3	3	8	3		
304	11			11	11						11			
306	6	2	2	6	6	2	2		2	2	6	2		
307	7	1	1	7	7	1	1		1	1	7	1		
312	1			1	1						1			
313	4			2	2			2			2			
315	5			5	5						5			
320	8			1	1			2			6	2		
323	10			10	10						10			
326	3			1	1			2			1			
327	16	1	1	13	13	2	2		2	2	13	2		
329	4	1	1	4	4	1	1		1	1	4	1		
332	3			3	3						3			
338	3	1	1	1	1			2			1			
347	5	2	2	3	3			2			3			
352	2	1	1	1	1	1	1	1	1	1	1	1		
356	6			5	5	4	4	2	4	4	5	4		
359	2	2	2	1		1		1	1					
360	4			3	3	1	1	1	1	1	3	1		



Agy #	# Of employees with conflicting functions	Ctrl # 1 Enter/edit payment voucher in USAS AND release/ approve payment voucher in USAS	Ctrl # 2 Process/ edit payroll in USAS AND release payroll in USAS	Ctrl # 3 Enter/edit payment voucher in USAS AND create/ edit a vendor in TINS	Ctrl # 4 Enter/ edit payment voucher in USAS AND edit/update vendor direct information in TINS	Ctrl # 5 Release/ approve payment in USAS AND create/ edit a vendor in TINS	Ctrl # 6 Release/ approve payment in USAS AND edit/update vendor direct information in TINS	Ctrl # 7 On the agency's signature card (can approve a paper voucher for expedite) AND on the agency's Authorization for Warrant Pickup list	Ctrl # 8 Edit/update a vendor or employee profile in TINS AND on the agency's signature card (can approve a paper voucher for expedite)	Ctrl # 9 Edit direct deposit information for a vendor or an employee in USAS AND on the agency's signature card (can approve a paper voucher for expedite)	Ctrl # 10 Enter/ edit payment voucher in USAS AND change the warrant hold status of a vendor in TINS	Ctrl # 11 On the agency's signature card (can approve a paper voucher for expedite) AND change the warrant hold status of a vendor in TINS	Ctrl # 12 HI-ED ONLY - Edit direct deposit information for employee in TINS AND process/edit payroll in USAS	Ctrl # 13 HI-ED ONLY - Edit direct deposit information for employee in TINS AND release payroll in USAS
362	3			3	3						3			
364	2	2	2					2						
401	13			12	12	1	1	1	1	1	12	1		
403	4			1	1			3			1			
405	8			5	5			3	1	1	5	1		
407	2	1	1	1	1						1			
409	2	1	1	1	1			1			1			
411	3	3	3	2	2	2	2	3	2	2	2	2		
448	4	4	4	2	2	2	2		2	2	2	2		
450	2			1	1						2	1		
451	2			1	1			1	1	1	1	1		
452	7			3	3			4			3			
454	1			1	1						1			
455	4			2	2			2			2			
456	3	2	2	2	2	1	1	2	1	1	2	1		
457	3	1		1	1	1	1	2	1	1	1	1		
458	12			11	11	2	2		2	2	11	2		
459	3			1	1			3	1	1	1	1		
460	1			1	1						1			
466	2			2	2						2			
469	1	1	1											
473	5			4	4	2	2		2	2	4	2		
475	2	2	2	1	1	1	1	2	1	1	1	1		
476	5	2	2	1	1	1	1	5	1	1	1	1		
477	2	2	2	1	1	1	1	1	1	1	1	1		



Agy #	# Of employees with conflicting functions	Ctrl # 1 Enter/edit payment voucher in USAS AND release/ approve payment voucher in USAS	Ctrl # 2 Process/ edit payroll in USAS AND release payroll in USAS	Ctrl # 3 Enter/edit payment voucher in USAS AND create/ edit a vendor in TINS	Ctrl # 4 Enter/ edit payment voucher in USAS AND edit/update vendor direct information in TINS	Ctrl # 5 Release/ approve payment in USAS AND create/ edit a vendor in TINS	Ctrl # 6 Release/ approve payment in USAS AND edit/update vendor direct information in TINS	Ctrl # 7 On the agency's signature card (can approve a paper voucher for expedite) AND on the agency's Authorization for Warrant Pickup list	Ctrl # 8 Edit/update a vendor or employee profile in TINS AND on the agency's signature card (can approve a paper voucher for expedite)	Ctrl # 9 Edit direct deposit information for a vendor or an employee in USAS AND on the agency's signature card (can approve a paper voucher for expedite)	Ctrl # 10 Enter/ edit payment voucher in USAS AND change the warrant hold status of a vendor in TINS	Ctrl # 11 On the agency's signature card (can approve a paper voucher for expedite) AND change the warrant hold status of a vendor in TINS	Ctrl # 12 HI-ED ONLY - Edit direct deposit information for employee in TINS AND process/edit payroll in USAS	Ctrl # 13 HI-ED ONLY - Edit direct deposit information for employee in TINS AND release payroll in USAS
479	3	2	2					2			1			
481	2	2	2	1	1	1	1	2	1	1	1	1		
503	7	3	2	7	5	3	2	3	3	2	5	2		
504	2	1	1	1	1			2	1	1	1	1		
506	4	3	3	2	2	1	1		2	2	2	2	2	1
507	4	3	3	4	3	3	3	2	3	3	3	3		
508	2	2	2	2	2	2	2	2	2	2	2	2		
510	2	1	1	2	2	1	1	1	1	1	2	1		
513	2	1	1	1		1		1	1					
514	2	1	1	1	1						1			
515	5	2	2	3	3	1	1	2	1	1	3	1		
529	18			18	18						18			
530	11	2	2	9	9						9			
533	4	1	1	1	1	2	2	4	2	2	1	2		
537	31	1	1	28	28	1	1		1	1	29	1		
542	3			1	1	1	1	2	1	1	1	1		
551	1			1	1						1			
554	5			4	4	1	1	2	4	4	4	4		
555	1			1	1						1		1	
556	2			2	2						2		2	
557	3			2	2						3		2	
575	2			2	2						2		2	
576	3			3	3						3		3	
578	2			2	2	2	2	2	2	2	2	2		
580	3			3	3	1	1		1	1	3	1		



Agy #	# Of employees with conflicting functions	Ctrl # 1 Enter/edit payment voucher in USAS AND release/ approve payment voucher in USAS	Ctrl # 2 Process/ edit payroll in USAS AND release payroll in USAS	Ctrl # 3 Enter/edit payment voucher in USAS AND create/ edit a vendor in TINS	Ctrl # 4 Enter/ edit payment voucher in USAS AND edit/update vendor direct information in TINS	Ctrl # 5 Release/ approve payment in USAS AND create/ edit a vendor in TINS	Ctrl # 6 Release/ approve payment in USAS AND edit/update vendor direct information in TINS	Ctrl # 7 On the agency's signature card (can approve a paper voucher for expedite) AND on the agency's Authorization for Warrant Pickup list	Ctrl # 8 Edit/update a vendor or employee profile in TINS AND on the agency's signature card (can approve a paper voucher for expedite)	Ctrl # 9 Edit direct deposit information for a vendor or an employee in USAS AND on the agency's signature card (can approve a paper voucher for expedite)	Ctrl # 10 Enter/ edit payment voucher in USAS AND change the warrant hold status of a vendor in TINS	Ctrl # 11 On the agency's signature card (can approve a paper voucher for expedite) AND change the warrant hold status of a vendor in TINS	Ctrl # 12 HI-ED ONLY - Edit direct deposit information for employee in TINS AND process/edit payroll in USAS	Ctrl # 13 HI-ED ONLY - Edit direct deposit information for employee in TINS AND release payroll in USAS
582	2			2	2						2			
592	5	2	2	2	2	1	1	2	2	2	2	2		
601	10	1	1	9	9						9			
608	13			4	4			2			11			
644	4			1	1			1			3			
696	10			10	10						10			
701	1					1	1		1	1		1		
706	2							2						
710	1			1	1						1		1	
711	1			1	1						1		1	
713	2			2	2	2	2		2	2	2	2	2	2
714	3			3	3						3		3	
715	3			2	2			1			2		2	
716	3			3	3						3		3	
717	1										1			
719	1							1						
720	2			2	2				1	1	2	1	2	
721	2			2	2						2		2	
723	3			2				1						
724	4	1	1	3	3						3		3	
727	2			2	2	1	1		1	1	2	1	2	1
729	1			1	1						1		1	
730	3	3	3	1	1	1	1		1	1	1	1	1	1
731	8			8	6						6		6	
732	3			3	1						1		1	



Agy #	# Of employees with conflicting functions	Ctrl # 1 Enter/edit payment voucher in USAS AND release/ approve payment voucher in USAS	Ctrl # 2 Process/ edit payroll in USAS AND release payroll in USAS	Ctrl # 3 Enter/edit payment voucher in USAS AND create/ edit a vendor in TINS	Ctrl # 4 Enter/ edit payment voucher in USAS AND edit/update vendor direct information in TINS	Ctrl # 5 Release/ approve payment in USAS AND create/ edit a vendor in TINS	Ctrl # 6 Release/ approve payment in USAS AND edit/update vendor direct information in TINS	Ctrl # 7 On the agency's signature card (can approve a paper voucher for expedite) AND on the agency's Authorization for Warrant Pickup list	Ctrl # 8 Edit/update a vendor or employee profile in TINS AND on the agency's signature card (can approve a paper voucher for expedite)	Ctrl # 9 Edit direct deposit information for a vendor or an employee in USAS AND on the agency's signature card (can approve a paper voucher for expedite)	Ctrl # 10 Enter/ edit payment voucher in USAS AND change the warrant hold status of a vendor in TINS	Ctrl # 11 On the agency's signature card (can approve a paper voucher for expedite) AND change the warrant hold status of a vendor in TINS	Ctrl # 12 HI-ED ONLY - Edit direct deposit information for employee in TINS AND process/edit payroll in USAS	Ctrl # 13 HI-ED ONLY - Edit direct deposit information for employee in TINS AND release payroll in USAS
733	1			1	1						1		1	
734	6			5	1			1			1		1	
735	4	3	3	4	3	3	3		3	3	3	3	3	3
737	8	5	5	4	4	1	1	1	1	1	4	1	4	1
738	2			1	1			1			1		1	
739	1			1	1						1		1	
742	1			1	1	1	1		1	1	1	1	1	1
743	4	1	1	3	3						3		3	
744	4	1	1	1	1	1	1	1	2	2	1	2	1	1
745	1			1	1						1		1	
746	8	1	1	6	6	2	2		3	3	6	3	6	2
749	1							1						
750	2			2	2	1	1		1	1	2	1	2	1
751	1			1	1	1	1		1	1	1	1	1	1
752	9			2	2	2	2		2	2	9	7	2	2
753	4			4	4						4		4	
754	2			2	2						2		2	
755	7			6	6	1	1	1	1	1	6	1	6	1
756	1					1	1		1	1		1		1
757	3	2	2								1			
758	2					1	1	2	1	1		1		1
760	2			2	2						2		2	
761	10			9	9	1	1		2	2	10	2	9	1
763	8			2	2	2	2		2	2	8	7	2	2
764	3			2	2	1	1	1	1	1	2	1	2	1



Agy #	# Of employees with conflicting functions	Ctrl # 1 Enter/edit payment voucher in USAS AND release/ approve payment voucher in USAS	Ctrl # 2 Process/ edit payroll in USAS AND release payroll in USAS	Ctrl # 3 Enter/edit payment voucher in USAS AND create/ edit a vendor in TINS	Ctrl # 4 Enter/ edit payment voucher in USAS AND edit/update vendor direct information in TINS	Ctrl # 5 Release/ approve payment in USAS AND create/ edit a vendor in TINS	Ctrl # 6 Release/ approve payment in USAS AND edit/update vendor direct information in TINS	Ctrl # 7 On the agency's signature card (can approve a paper voucher for expedite) AND on the agency's Authorization for Warrant Pickup list	Ctrl # 8 Edit/update a vendor or employee profile in TINS AND on the agency's signature card (can approve a paper voucher for expedite)	Ctrl # 9 Edit direct deposit information for a vendor or an employee in TINS AND on the agency's signature card (can approve a paper voucher for expedite)	Ctrl # 10 Enter/ edit payment voucher in USAS AND change the warrant hold status of a vendor in TINS	Ctrl # 11 On the agency's signature card (can approve a paper voucher for expedite) AND change the warrant hold status of a vendor in TINS	Ctrl # 12 HI-ED ONLY - Edit direct deposit information for employee in TINS AND process/edit payroll in USAS	Ctrl # 13 HI-ED ONLY - Edit direct deposit information for employee in TINS AND release payroll in USAS
768	1			1	1						1		1	
769	6			2	2	2	2		2	2	6	5	2	2
770	2			1	1			1			1		1	
771	4			3	2	2	1	3	2	1	2	1		
772	7	3	2	4	4			2			4			
773	9			2	2	2	2		2	2	9	6	2	2
774	1			1	1						1		1	
781	3			3	3						3			
784	1										1			
785	2			2	2						2		2	
787	2					1	1		1	1	1	1		1
788	4			4	3						3		3	
789	7			7	7						7		7	
802	3				2			1						
808	5			5	1						1			
809	4	3	3	3	3	2	2	1	3	3	3	3		
813	4	2	2	4	4	2	2		2	2	4	2		
902	11			11	11						11			
907	1			1	1						1			
909	1			1	1						1			
930	4	3	3	1	1						1			
170	669	117	112	480	459	110	106	131	132	128	505	148	116	29



Table 3: Transactions Processed by a Single User

Agency #	Agency Name	Number of Payments Processed	Total Value of Payments
101	Senate	3	\$5,734.23
102	House of Representatives	38	\$3,668,172.38
116	Sunset Advisory Commission	2	\$1,965.95
224	Court of Appeals - Fourth Court of Appeals District	1	\$913.06
225	Court of Appeals - Fifth Court of Appeals District	2	\$5,814.11
229	Court of Appeals - Ninth Court of Appeals District	3	\$7,839.76
243	State Law Library	5	\$6,299.13
306	Texas State Library and Archives Commission	1	\$349.70
347	Texas Public Finance Authority	2	\$1,898,273.73
352	Bond Review Board	28	\$67,292.75
359	Office of Public Insurance Counsel	19	\$40,846.01
364	Health Professions Council	3	\$684.22
456	Texas State Board of Plumbing Examiners	10	\$72,242.04
475	Office of Public Utility Counsel	3	\$8,959.13
476	Texas Racing Commission	10	\$2,287,332.27
477	Commission on State Emergency Communications	250	\$43,524,971.02
503	Texas Medical Board	18	\$34,294.53
506	University of Texas M. D. Anderson Cancer Center	12	\$37,627,266.89
507	Texas Board of Nursing	12	\$68,870.78
515	Texas State Board of Pharmacy	2	\$925,187.50
735	Midwestern State University	14	\$13,119,849.72
737	Angelo State University	20	\$10,990.41
757	West Texas A&M University	209	\$46,972,147.02
23		667	\$150,356,296.34



Table 4: Agencies and Institutions With Terminated Employees Remaining on the Agency's Authorization for Warrant Pickup Form After Termination

Agency #	Agency Name	# of terminated employees Remaining on the Warrant Pick-Up List after Termination
305	General Land Office	1
466	Office of Consumer Credit Commissioner	1
537	Department of State Health Services	1
730	University of Houston	1
759	University of Houston - Clear Lake	1
765	University of Houston - Victoria	1
784	University of Houston - Downtown	1
809	State Preservation Board	1
8	Agencies and Institutions	8 Employees



Appendix

Appendix 1: Controls Tested

Function 1	Function 2
Enter/edit payment voucher in USAS	Release/approve payment voucher in USAS
Process/edit payroll in USAS	Release payroll in USAS
Enter/edit payment voucher in USAS	Create/edit a vendor in TINS
Enter/edit payment voucher in USAS	Edit/update vendor direct deposit information in TINS
Release/approve payment in USAS	Create/edit a vendor in TINS
Release/approve payment in USAS	Edit/update vendor direct deposit information in TINS
On the agency's signature card (can approve a paper voucher for expedite)	On the agency's Authorization for Warrant Pickup list
Edit/update a vendor or employee profile in TINS	On the agency's signature card (can approve a paper voucher for expedite)
Edit direct deposit information for a vendor or an employee in TINS	On the agency's signature card (can approve a paper voucher for expedite)
Enter/edit payment voucher in USAS	Change the warrant hold status of a vendor in TINS
On the agency's signature card (can approve a paper voucher for expedite)	Change the warrant hold status of a vendor in TINS
Edit direct deposit information for employee in TINS (institutions only)	Process/edit payroll in USAS (institutions only)
Edit direct deposit information for employee in TINS (institutions only)	Release payroll in USAS (institutions only)



Appendix 2: Recommendations for Each Tested Control

CTROL #	Conflict	Recommendation
1	Enter/edit payment voucher in USAS AND release/approve payment in USAS	<p>Agency/institution should limit user access to either enter/change voucher or release/approve batch.</p> <p>If the functions cannot be separated and/or the agency/institution does not have other internal mitigating controls in place, the agency/institution should elect to have the document tracking control edit on Agency Profile (D02) set to either:</p> <ul style="list-style-type: none"> Prevent a user from releasing a batch that the same user entered or altered. — or — Warn the user when the same user attempts to release his or her own entries or changes. See USAS Accounting and Payment Control (FPP B.005). <p>Additionally, the agency/institution should review the preventive and detective controls over expenditure processing discussed in FPP B.005, such as the Risky Document Report (DAFR9840) which identifies documents that the same user entered or altered and then released for processing.</p>
2	Process/edit payroll in USAS AND release payroll in USAS	Agency/institution should work with Comptroller's office Statewide Fiscal Systems security staff to set up user profiles that separate the entry and approval of payroll transactions in USAS.
3	Enter/edit payment voucher in USAS AND create/edit a vendor in TINS	Agency/institution should limit the access of users who can enter/edit and release/approve the voucher in USAS to view-only access in TINS (PTINS02). An individual should not be able to create and/or approve a payment and create and/or edit a vendor profile or direct deposit information in TINS.
4	Enter/edit payment voucher in USAS AND edit/update vendor direct deposit information in TINS	
5	Release/approve payment in USAS AND create/edit a vendor in TINS	
6	Release/approve payment in USAS AND edit/update vendor direct deposit information in TINS	
7	On the agency signature card (can approve a paper voucher for expedite) AND on the agency's Authorization for Warrant Pickup list	Agency/institution should limit user access by removing the user from the agency's signature card or by removing the user from the agency's Authorization for Warrant Pickup list.
8	Edit/update a vendor or employee profile in TINS AND on the agency signature card (employee can approve paper vouchers)	Agency/institution should limit the access of users who can approve paper vouchers (being on the signature card) to view-only access in TINS (PTINS02). An individual must not be able to change a vendor/employee profile and/or direct deposit information and approve a payment.
9	Edit direct deposit information for a vendor or an employee in TINS AND on the agency signature card (employee can approve paper vouchers)	
10	Enter/edit payment voucher in USAS AND change the warrant hold status of a vendor in TINS	Agency/institution should ensure that employees who can process a payment voucher in USAS and/or an expedited payment (on the signature card) do not have the ability to change the warrant hold status of a vendor in TINS.
11	On the agency signature card (can approve a paper voucher) AND change the warrant hold status of a vendor in TINS	
12	Edit direct deposit information for employee in TINS AND process/edit payroll in USAS	Institution should limit the access of users who can process and/or release/approve payroll in USAS to view-only access in TINS (PTINS02). An individual must not be able to change an employee payment instruction and process and/or release/approve payroll.
13	Edit direct deposit information for employee in TINS AND release payroll in USAS	