The University of Texas at Austin recently received the final report from the Comptroller’s Office related to the Post Payment Audit conducted over the last year. There were a significant number of audit findings that related to procurement processes that are handled by departmental purchasers and procurement card holders. This communication is to make you aware of the types of non-compliant issues that were identified in the audit so that you can revisit existing published procedures or take advantage of training opportunities to assure that everyone fully understands processing requirements.

Below is a summary of the types of issues identified in the audit:

**Purchasing**
- Missing files
- Missing documentation or justification for purchase
  - Quotations, email, etc.
- Freight paid, but not on purchase order
- Purchase order created after invoice received

**ProCard**
- Missing files
- Missing documentation
  - Receipts
- Payment of sales tax
- Purchase of unauthorized items
  - Food, water, etc.

Please refer to the Handbook of Business Procedures:

UT Austin’s Management Response to the audit findings committed to taking action to assure that all individuals involved in processing purchasing transactions were aware of proper procedures.