



Texas Southern University
Assessment Plan 2010-2013

Administrative Unit

Finance: Procurement

Introduction

Texas Southern University's Mission

Texas Southern University is a comprehensive metropolitan university. Building on its legacy as a historically black institution, the university provides academic and research programs that address critical urban issues and prepare an ethnically diverse student population to become a force for positive change in a global society.

In order to achieve this mission, Texas Southern University provides:

- quality instruction in a culture of innovative teaching and learning
- basic and applied research and scholarship that is responsive to community issues
- opportunities for public service that benefit the community and the world.

Texas Southern University's Vision

Texas Southern University will become one of the nation's pre-eminent comprehensive metropolitan universities. We will be recognized by the excellence of our programs, the quality of our instruction, our innovative research, and our desire to be a contributing partner to our community, state, nation, and world.

Accreditation Standards

Accreditation by Southern Association of Colleges and Schools Commission on Colleges (SACS) Commission on Colleges signifies that the institution: (1) has a mission appropriate to higher education, (2) has resources, programs, and services sufficient to accomplish and sustain that mission, and (3) maintains clearly specified educational objectives that are consistent with its mission and appropriate to the degrees it offers, and that indicate whether it is successful in achieving its stated objectives.

Source: The Principles of Accreditation: Foundations for Quality Enhancement, 5th edition

Goal 1 Assessment Plan 2010-11 to 2012-13**1 Goal Description**

Goal 1

Ensure adequate controls are in place to support procurement Manual of Policies and Procedures (MAPPs).

2 SLO Student Learning Outcomes/Objectives

1.1: Purchases exceeding \$100,000 will be approved by the president

1.2: All cardholders will receive procurement card and/or travel card training.

1.3: Appropriate documentation will be captured when processing direct pay vouchers. Ex. Signatures, invoice and vendor hold status.

3 Metric

Metric 1.1

% of purchases in compliance with purchasing policy

Metric 1.2

% of procurement card and travel card holders receiving training.

Metric 1.3

% of direct pay vouchers in compliance.

4 Target 2010-11

Target 1.1

80% of purchases will be in compliance and properly approved

Target 1.2

80% of cardholders will receive either p-card or t-card training

Target 1.3

80% of direct pay vouchers reviewed in a random sample of 25 will be in compliance with policy

5 Findings 2010-11

Findings 1.1

Random sample representing 26% of purchases exceeding 100,000 was taken. (17 of 65) 88% were in compliance (2 of the 17 samples failed) One document could not be located and 1 was not signed.

Findings 1.2

A total of 118 travel cards have been issued and the card holders trained. Three have not been documented to have received training. 97% passed

Findings 1.3

A random sample of 25 direct pay vouchers were tested and 2 failed. 92% passed

6 Action Plan 2010-11

Action plan 1.1

2010-2011

Continue to monitor all purchases exceeding \$100,000 to ensure that the appropriate documentation is obtained

Action Plan 1.2

2010-2011

Although the target was met, we will contact each cardholder and encourage their attendance at the 2011-12 training session. The 3 undocumented cardholders will be contacted to attend the next scheduled training session.

Action Plan 1.3

Continue to monitor documentation for all direct pay vouchers to ensure that the appropriate documentation is maintained

7 Target 2011-12

Target 1.1

90% of purchases will be in compliance and properly approved

Target 1.2

90% of cardholders will receive either p-card or t-card training

Target 1.3

90% of direct pay vouchers reviewed in a random sample of 25 will be in compliance with policy

8 Findings 2011-12

Findings 1.1

A random sample representing 48% (29 of 61) purchase orders exceeding \$100,000 was taken. 100% were in compliance.

Findings 1.2

A total of 90 P/T cards were issued. All were trained. (100%)

Findings 1.3

Random samples of 25 direct pay vouchers were tested and 100% passed

9 Action Plan 2011-12

Action Plan 1.1

Continue to monitor all purchases exceeding \$100,000 to ensure that the appropriate documentation is obtained

Action Plan 1.2

Continue to monitor to ensure 100% compliance

Action Plan 1.3

Continue to monitor documentation for all direct pay vouchers to ensure that the appropriate documentation is maintained

10 Target 2012-13

Target 1.1

100% of purchases will be in compliance and properly approved

Target 1.2

100% of cardholders will receive either p-card or t-card training

Target 1.3

100% of direct pay vouchers reviewed in a random sample of 25 will be in compliance with policy

11 Findings 2012-13

Findings 1.1:

Forty-four (44) purchase orders were reviewed, 35 (80%) were properly signed and on file, 9 (20%) were not.

Findings 1.2:

A total of 82 P/T card were issued. All were trained (100%)

Findings 1.3:

Random samples of 25 direct pay vouchers were tested and 100% passed

12 Action Plan 2012-13

Action Plan 1.1

Continue to monitor all purchases exceeding \$100,000 to ensure that the appropriate documentation is obtained

Action Plan 1.2

Continue to monitor to ensure 100% compliance

Action Plan 1.3

A log tracking large dollar purchase orders has been created and is maintained by the Director; copies of all purchase orders are kept on file by the Director;

13 Additional Reference Documents

R1.1

List of the 65 purchase orders and the 16 documents confirming the president's signature of approval

R1.2

A list of all travel cardholders and the dates documented of their training.

R1.3

25 direct pay vouchers

Prompt Pay Policy

[R1.1 FY 2013 President's Signature](#) [XLS 30 KB 11/12/14]

[R1.1 FY2012 President's Signature](#) [XLS 46 KB 11/12/14]

[R1.2 Travel Cardholders, Training Dates](#) [XLS 55 KB 11/10/14]

[R1.3 Direct Pay Vouchers, Prompt Pay Policy](#) [DOC 81 KB 11/10/14]

Goal 2 Assessment Plan 2010-11 to 2012-13

1 Goal Description

Goal 2:

Ensure compliance with state procurement statutes

2 SLO Student Learning Outcomes/Objectives

2.1: Ensure State or TSU suggested HUB goals will be met annually

2.2: All purchase orders exceeding \$25,000 will be competitively bid or exhibit an alternate purchasing method (quote, contract or emergency order, sole source)

2.3: TSU will perform an annual inventory of all capitalized and controlled property in each department

3 Metric

Metric 2.1

% of compliance with HUB goals

Metric 2.2

% of compliance with purchasing threshold requirement

Metric 2.3

% of departments having custody of capitalized and controlled property inventoried

4 Target 2010-11

Target 2.1

80% of HUB compliance will be met

Target 2.2

80% compliance based on random sample of at least 30 purchase orders exceeding \$25,000

Target 2.3

Inventory 80% of all departments having custody of capitalized and controlled property

5 Findings 2010-11

Findings 2.1

Of the five (5) State goals, TSU met three (3) of them or 60%. The two goals not met are also not met state wide (Professional and Other services).

Findings 2.2

A random sample representing 15% of the 208 purchase orders were tested (31 Pos). 93.5% passed. One did not have the proper documentation and one could not be located.

Findings 2.3

65 of 67 (97%) Departments owning Capitalized Property was inventoried between 4/1/2011 & 8/31/2011

6 Action Plan 2010-11**Action Plan 2.1**

2010-2011

Continue to encourage utilization of HUB providers in all categories, particularly Professional and Other services. Note: These specific categories are extremely difficult to garner utilization as utilization is based generally on qualifications criteria.

Action Plan 2.2

2010-11

Continue to document each purchase order exceeding \$25,000 and ensure that the supporting documentation showing how it was procured is maintained in the procurement files.

Action Plan 2.3

2010-11

We will include the two areas that were not inventoried during the last inventory. Will send notification to all departments at least two weeks in advance that their department's capitalized and controlled inventory will be inventoried.

7 Target 2011-12**Target 2.1**

90% of HUB compliance will be met

Target 2.2

90% compliance based on random sample of at least 30 purchase orders exceeding \$25,000

Target 2.3

Inventory 90% of all departments having custody of capitalized and controlled property

8 Findings 2011-12**Findings 2.1**

Of the six (6) State goals, TSU exceeded three (3) or 50% of them. The three goals were not met in the Professional, Trade and Other Services category.

Findings 2.2

A random sample representing 23% (50 of 219) of purchases orders between \$25,000 - \$100,000 was taken. 100% were in compliance.

Findings 2.3

73 of 77 (96%) Departments owning Capitalized Property was inventoried between 4/27/2012 & 8/31/2012

9 Action Plan 2011-12**Action Plan 2.1**

Continue to encourage utilization of HUB providers in all categories, particularly Professional and Other services. Note: These specific categories are extremely difficult to garner utilization as utilization is based generally on qualifications criteria.

Action Plan 2.2

Continue to document each purchase order exceeding \$25,000 and ensure that the supporting documentation showing how it was procured is maintained in the procurement files.

Action Plan 2.3

We will include the two areas that were not inventoried during the last inventory. Will send notification to all departments at least two weeks in advance that their department's capitalized and controlled inventory will be inventoried.

10 Target 2012-13**Target 2.1**

100% of HUB compliance will be met

Target 2.2

100% compliance based on random sample of at least 30 purchase orders exceeding \$25,000

Target 2.3

Inventory 100% of all departments having custody of capitalized and controlled property

11 Findings 2012-13

Findings 2.1:

Of the six (6) State goals, TSU exceeded the goals in two categories or 40%. The other three (3) categories were not met in Professional, Trade and Other Services. There was no money spent in Heavy Construction

Findings 2.2:

A random sample of thirty-nine (39) purchase orders between \$25,000 - \$100,000 was audited. Thirty-seven (94.9%) were in compliance, one was a lawsuit settlement and one was a final payment from a previously corrected violation.

Findings 2.3:

100% of all departments having custody of capitalized and controlled property reported inventory findings to property management for year FY2013.

12 Action Plan 2012-13

Action Plan 2.1

Continue to encourage utilization of HUB providers in all categories, particularly Professional, Trade and Other services.

Note: These specific categories are extremely difficult to garner utilization as utilization is based generally on qualifications criteria.

Action Plan 2.2

Continue to document each purchase order exceeding \$25,000 and ensure that the supporting documentation showing how it was procured is maintained in the procurement files. Continue to emphasize with staff the importance of adhering to MAPPs.

Action Plan 2.3

met 100% goal. No action plan required

13 Additional Reference Documents

R2.1

Texas Comptroller of Public Accounts-Consolidated Report for Agency 717 (Texas Southern University).

R2.2

Thirty-one random sample Purchase Orders taken from a spreadsheet queried from Banner Financial System.

R2.3

Spreadsheet detailing department numbers and dates inventoried. (Dept.Inv.Date.Final.xls)

[R2.1 FY11 HUB Report](#) [PDF 13 KB 11/12/14]

[R2.1 FY12 Hub Report](#) [PDF 13 KB 11/12/14]

[R2.1 FY13 HUB Report](#) [PDF 13 KB 11/12/14]

[R2.2 FY 12 Purchasing Method](#) [XLS 46 KB 11/12/14]

[R2.2 FY 13 Purchasing Method](#) [XLS 46 KB 11/12/14]

[R2.3 FY 2012-2013 Inventory Summary](#) [XLSX 56 KB 11/14/14]

Goal 3 Assessment Plan 2010-11 to 2012-13

1 Goal Description

Goal 3:

Ensure adequate controls exist to prevent abuse/ misuse of funds.

2 SLO Student Learning Outcomes/Objectives

3.1: Employee cash advances will be cleared and settled within 60 days.

3.2: No travel reimbursements will have been paid previously via the travel card.

3.3: No duplicate payments will be processed.

3 Metric

Metric 3.1

% of cash advances that have been cleared within 60 days

Metric 3.2

Number of travel reimbursements paid that were previously paid via the travel card

Metric 3.3

Number of duplicate payments processed

4 Target 2010-11

Target 3.1

100% of cash advances will be cleared within 60 days

Target 3.2

100% compliance means no employee was reimbursed for a travel expense that was paid by their travel card

Target 3.3

100% compliance means no duplicate payments were issued.

5 Findings 2010-11

Findings 3.1

47 cash advances were issued and 1 was not cleared. 97.8% were cleared within 60 days

Findings 3.2

Employee names who received a travel reimbursement were cross referenced with the names of travel cardholders. If a reimbursement was received, the receipt was reviewed to determine if a TSU travel card was used. 100% of records examined were in compliance

Findings 3.3

Review duplicate payment reports noting no instances where duplicate payments were made.

6 Action Plan 2010-11

Action Plan 3.1

2010-2011

Continue to review and monitor the cash advance report to ensure that all cash advances are cleared within 60 days

Action Plan 3.2

2010-2011

We will continue to cross reference travel card holders with travel reimbursement recipients to ensure there is no double dipping of travel funds

Action Plan 3.3

2010-2011

We will continue to monitor the duplicate payments report in Banner to review for duplicate payments.

7 Target 2011-12

Target 3.1

100% of cash advances will be cleared within 60 days

Target 3.2

100% compliance means no employee was reimbursed for a travel expense that was paid by their travel card

Target 3.3

100% compliance means no duplicate payments were issued.

8 Findings 2011-12

Findings 3.1

40% of cash advances are cleared within 60 days

Findings 3.2

Random sample of 40 travel cardholders who received a reimbursement and own a travel card in which 12 recipients received a travel reimbursement; 100% of records examined were in compliance.

Findings 3.3

No such report. OIT did not develop the report.

9 Action Plan 2011-12

Action Plan 3.1

Continue to review and monitor the cash advance report to ensure that all cash advances are cleared within 60 days. Begin to contact recipients earlier and notify them of the 60 day deadline.

Action Plan 3.2

We will continue to cross reference travel card holders with travel reimbursement recipients to ensure there is no double dipping of travel funds and to ensure 100% compliance.

Action Plan 3.3

Develop a procedure to obtain and analyze the data if OIT cannot develop a report.

10 Target 2012-13

Target 3.1

100% of cash advances will be cleared within 60 days

Target 3.2

100% compliance means no employee was reimbursed for a travel expense that was paid by their travel card

Target 3.3

100% compliance means no duplicate payments were issued.

11 Findings 2012-13

Findings 3.1:

60% of cash advances are cleared within 60 days

Findings 3.2:

Random sample of 40 travel cardholders who received a reimbursement and own a travel card in which 12 recipients received a travel reimbursement; 100% of records examined were in compliance.

Findings 3.3:

OIT filed to develop the report and objective cannot be obtained.

12 Action Plan 2012-13

Action Plan 3.1

Cash advances will be monitored monthly and any uncleared accounts will be reported to the supervisor of the employee and they will be barred from receiving additional cash advances. If the advance is not cleared after 60 days, the Payroll Dept will be contacted and informed the employee has received compensation and it should be reported as income.

Action Plan 3.2

We will continue to cross reference travel card holders with travel reimbursement recipients to ensure there is no double dipping of travel funds and to ensure 100% compliance.

Action Plan 3.3

The report was not developed by OIT and thus no action plan could be implemented.

13 Additional Reference Documents

R3.1

Cash advance report

R3.2

List of employees who received a reimbursement and own a travel card and the specific invoices that were paid for travel expenses

R3.3

Customized Duplicates Payments Banner Report or new procedure to obtain the data manually

[R3.1 Cash Advance report](#) [XLS 35 KB 11/10/14]

[R3.2 Travel Reimbursement doc](#) [DOC 22 KB 11/10/14]