

July 3, 2024

Dear Agency Head:

The Texas Comptroller of Public Accounts has completed its first annual Commercial Charge Card Rebate Program desk audit for 99 state agencies (agencies). The objective of this audit was to determine whether agencies complied with the requirement in [Texas Government Code, Section 2251.030](#) for agencies to take advantage of early payment discounts and/or rebates. Attached please find the related statewide report.

In the past, this review was conducted as part of a post-payment audit. Starting in fiscal 2023, the Fiscal Management Division of the Comptroller's office began to receive the semiannual Citibank rebate reports and to report results annually at the end of the review period.

This first annual report covered agency rebates earned from September 2022 through August 2023. The audit scope included a review of:

- Semiannual Citibank rebate reports.
- Uniform Statewide Accounting System (USAS) late payment interest paid, waived interest and fiscal 2023 payment ad hoc reports.

Auditors also compared agencies' actual paid rebates to the minimum and maximum potential rebates under the program.

We intend for this report to be used by agency management and certain state officials and other agencies as listed in Texas Government Code, Section 403.071. However, this report is a public record and its distribution is not limited.

We would like input from you or your designee on the audit report. Please take our [Audit Survey](#) to rate and comment on the rebate program desk audit report. Your feedback is greatly appreciated.

Thank you for your cooperation. If you have any questions or comments regarding this audit, contact Chris Taylor at (512) 463-4258 or Somaia Farag at (512) 475-0479, or email exp.audit@cpa.texas.gov.

Sincerely,



Jennifer Smith
Payment Operations Area Manager
Fiscal Management Division

Attachments

cc: Rob Coleman, Fiscal Management Division Director, Texas Comptroller of Public Accounts
Agency heads and CFOs at all audited agencies





A Statewide Desk Audit

Commercial Charge Card Rebate Program

Audit Report #001-24-01
July 3, 2024

Glenn Hegar
Texas Comptroller of Public Accounts





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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 of [Texas Government Code, Section 2251.030](#) for agencies 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 review of the semiannual rebate reports from the charge card program provider, Citibank, and comparisons of 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 credit card statements. Auditors also ran and reviewed three Uniform Statewide Accounting System (USAS) ad hoc reports for audited agencies for 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 2023.

Background

Citibank, N.A. is the current state of Texas commercial charge card services provider for procurement and travel purchases and related services. The Citibank charge card contract [946-M2](#) contains a rebate program based on the total annual expenditures of all participating entities. In addition to the rebate percentage, an early payment incentive increases for each day a payment is received in full before 30 days from Citibank's statement date. Statements are issued on the third of every month and are available to the agencies on the Citibank online website the next day, the fourth. The discount rebate calculation starts the day after the statement is available 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.

Transaction Rates

- Standard transactions: **193 basis points**
- Large-ticket rebate: **60 basis points**
- Merchant-negotiated transactions: **25 basis points**

Citibank currently pays a base rebate of 1.93 percent on payments received 30 days after the statement date, which increases by .75 basis points for each day a payment is processed before 30 days from the statement date. 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 of 1.93 percent 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 paid 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.

Early Payment Incentive Chart	
Days Paid After Statement Becomes Available	Basis Points
3	213.25
5	211.75
10	208
15	204.25
20	200.50
25	196.75
26	196
27	195.25
28	194.50
29	193.75
30	193
31	0

Audit Results

Auditors reviewed fiscal 2023 Citibank rebate earned reports for 99 agencies. Because agencies paid late and did not take advantage of the early rebate incentives, the state lost nearly \$1,518,236, or 50 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

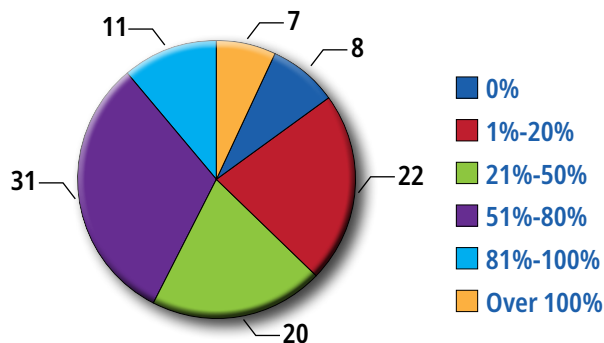
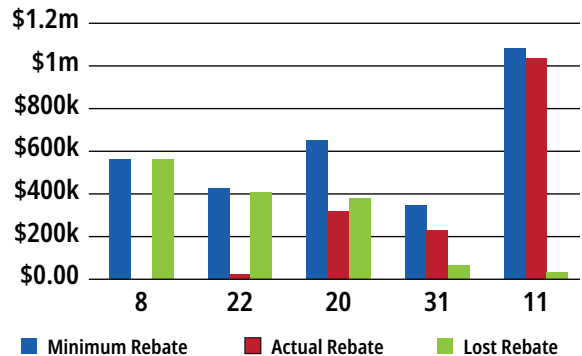


Chart 2: Minimum/Actual/Lost Rebates for Each % Group From Chart 1





Seven agencies did earn rebates consistently by paying their Citibank statements within the required 30 days or less to earn the minimum rebate. Some earned a little more than the minimum. One other agency earned 99 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.

In fiscal 2023, agencies paid \$34,993.05 in prompt payment interest to Citibank because the agencies paid their statements late.

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 online 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, so spending with these types of cards is not included in the tables.



Detailed Findings

Loss to the Rebate Payment Card Program

Of the 99 agencies audited, 92 were not in full compliance with the early payment discount and/or rebate requirements for state agencies 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:

- 99 agencies lost a combined discount/rebate amount ranging from the minimum of \$1,518,235.80 to the maximum of \$1,846,796.47.
- 92 agencies did not meet the prompt payment requirement of paying on the 30th day.
- 49 agencies paid a total of \$34,399.05 in late payment interest to the credit card vendor.

In addition, \$30,391,638.30 of credit card spending was paid to the credit card vendor without interest being calculated. Auditors did not verify if interest on some of these payments should have been paid 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 a late 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 paying a "state agency" 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 government agencies to take advantage of early payment discounts, so 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 online 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	\$66,817.21	\$673.54	\$1,289.57	\$1,424.88	52%
102	House of Representatives	\$239,688.47	\$0.00	\$4,625.99	\$5,111.36	0%
103	Texas Legislative Council	\$337,005.81	\$6,702.73	\$6,504.21	\$7,186.65	103%
104	Legislative Budget Board	\$9,250.07	\$139.49	\$178.53	\$197.26	78%
105	Legislative Reference Library	\$8,739.64	\$150.65	\$168.68	\$186.37	89%
116	Sunset Advisory Commission	\$8,830.49	\$128.77	\$170.43	\$188.31	76%
201	Supreme Court	\$66,509.53	\$915.50	\$1,283.63	\$1,418.32	71%
202	State Bar of Texas	\$137,425.64	\$2,703.66	\$2,652.31	\$2,930.60	102%
203	Board of Law Examiners	\$42,857.33	\$662.71	\$827.15	\$913.93	80%
211	Court of Criminal Appeals	\$11,034.79	\$87.61	\$212.97	\$235.32	41%
212	Office of Court Administration	\$99,793.33	\$134.30	\$1,926.01	\$2,128.09	7%
215	Office of Capital and Forensic Writs	\$67,757.19	\$1,024.27	\$1,307.71	\$1,444.92	78%
222	Court of Appeals – Second Court of Appeals District	\$2,965.67	\$0.00	\$57.24	\$63.24	0%
224	Court of Appeals – Fourth Court of Appeals District	\$1,684.65	\$10.58	\$32.51	\$35.93	33%
225	Court of Appeals – Fifth Court of Appeals District	\$40,219.49	\$331.20	\$776.24	\$857.68	43%
233	Court of Appeals – Thirteenth Court of Appeals District	\$6,811.98	\$10.05	\$131.47	\$145.27	8%
242	State Commission on Judicial Conduct	\$48,351.00	\$522.95	\$933.17	\$1,031.09	56%
243	State Law Library	\$9,898.50	\$199.19	\$191.04	\$211.09	104%
301	Governor – Executive	\$139,392.25	\$648.05	\$2,690.27	\$2,972.54	24%
302	Attorney General	\$908,220.33	\$3,989.46	\$17,528.65	\$19,367.80	23%
303	Texas Facilities Commission	\$1,350,934.46	\$19,059.59	\$26,073.04	\$28,808.68	73%
304	Comptroller of Public Accounts	\$297,391.73	\$3,930.32	\$5,739.66	\$6,341.88	68%
305	General Land Office	\$437,557.57	\$1,532.34	\$8,444.86	\$9,330.92	18%
306	Texas State Library and Archives Commission	\$50,669.01	\$308.47	\$977.91	\$1,080.52	32%
307	Secretary of State	\$43,783.33	\$469.57	\$845.02	\$933.68	56%
308	State Auditor	\$162,876.82	\$2,453.69	\$3,143.52	\$3,473.35	78%
312	State Securities Board	\$16,058.56	\$239.66	\$309.93	\$342.45	77%
313	Department of Information Resources	\$119,362.50	\$816.47	\$2,303.70	\$2,545.41	35%
320	Texas Workforce Commission	\$706,706.82	\$5,512.96	\$13,639.44	\$15,070.52	40%
323	Teacher Retirement System of Texas	\$825,441.47	\$369.87	\$15,931.02	\$17,602.54	2%
325	Firefighter's Pension Commissioner	\$25,381.01	\$64.69	\$489.85	\$541.25	13%
327	Employees Retirement System of Texas	\$360,258.74	\$4,640.45	\$6,952.99	\$7,682.52	67%
329	Texas Real Estate Commission	\$40,717.92	\$634.33	\$785.86	\$868.31	81%
332	Texas Department of Housing and Community Affairs	\$208,913.08	\$2,381.15	\$4,032.02	\$4,455.07	59%
338	State Pension Review Board	\$16,819.75	\$13.24	\$324.62	\$358.68	4%
347	Texas Public Finance Authority	\$479.97	\$9.41	\$9.26	\$10.24	102%



Agy Nbr	Agency Name	Spend Amount	Regular Rebate (Does Not Include Other Refunds)			% of Actual to Min.
			Actual	Min. (30 days)	Max. (3 Days)	
352	Bond Review Board	\$451.98	\$8.86	\$8.72	\$9.64	102%
356	Texas Ethics Commission	\$4,668.91	\$0.47	\$90.11	\$99.56	1%
359	Office of Public Insurance Counsel	\$9,965.32	\$0.00	\$192.33	\$212.51	0%
360	State Office of Administrative Hearings	\$3,924.17	\$81.42	\$75.74	\$83.68	108%
362	Texas Lottery Commission	\$65,210.93	\$105.91	\$1,258.57	\$1,390.62	8%
364	Health Professions Council	\$9,228.09	\$143.24	\$178.10	\$196.79	80%
401	Texas Military Department	\$3,711,206.77	\$3,583.49	\$71,626.29	\$79,141.48	5%
403	Texas Veterans Commission	\$427,861.78	\$11.27	\$8,257.73	\$9,124.15	0%
405	Department of Public Safety	\$29,477,254.25	\$249,208.26	\$568,911.01	\$628,602.45	44%
407	Texas Commission on Law Enforcement	\$46,200.35	\$161.72	\$891.67	\$985.22	18%
409	Commission on Jail Standards	\$13,404.96	\$168.84	\$258.72	\$285.86	65%
411	Texas Commission on Fire Protection	\$37,708.34	\$37.62	\$727.77	\$804.13	5%
448	Office of Injured Employee Counsel	\$6,220.69	\$62.81	\$120.06	\$132.66	52%
450	Department of Savings and Mortgage Lending	\$38,532.79	\$534.91	\$743.68	\$821.71	72%
451	Texas Department of Banking	\$108,743.40	\$1,486.91	\$2,098.75	\$2,318.95	71%
452	Texas Department of Licensing and Regulation	\$170,462.90	\$944.88	\$3,289.93	\$3,635.12	29%
454	Texas Department of Insurance	\$193,930.91	\$837.96	\$3,742.87	\$4,135.58	22%
455	Railroad Commission of Texas	\$354,603.68	\$665.53	\$6,843.85	\$7,561.92	10%
456	Texas State Board of Plumbing Examiners	\$20,877.34	\$92.90	\$402.93	\$445.21	23%
457	Texas State Board of Public Accountancy	\$2,851.07	\$37.37	\$55.03	\$60.80	68%
458	Texas Alcoholic Beverage Commission	\$42,254.32	\$60.96	\$815.51	\$901.07	7%
459	Texas Board of Architectural Examiners	\$24,936.99	\$410.98	\$481.28	\$531.78	85%
460	Texas Board of Professional Engineers and Land Surveyors	\$47,331.27	\$744.58	\$913.49	\$1,009.34	82%
466	Office of Consumer Credit Commissioner	\$100,795.46	\$1,221.06	\$1,945.35	\$2,149.46	63%
469	Credit Union Department	\$45,706.48	\$702.14	\$882.14	\$974.69	80%
473	Public Utility Commission of Texas	\$37,348.97	\$408.57	\$720.84	\$796.47	57%
475	Office of Public Utility Counsel	\$1,615.02	\$20.29	\$31.17	\$34.44	65%
476	Texas Racing Commission	\$112,494.93	\$496.88	\$2,171.15	\$2,398.95	23%
477	Commission on State Emergency Communications	\$33,649.54	\$434.58	\$649.44	\$717.58	67%
479	State Office of Risk Management	\$3,360.54	\$70.52	\$64.86	\$71.66	109%
481	Texas Board of Professional Geoscientists	\$2,845.92	\$28.59	\$54.93	\$60.69	52%
503	Texas Medical Board	\$35,987.02	\$253.14	\$694.55	\$767.42	36%
504	State Board of Dental Examiners	\$41,185.83	\$674.83	\$794.89	\$878.29	85%
507	Texas Board of Nursing	\$32,421.55	\$47.68	\$625.74	\$691.39	8%
508	Texas Board of Chiropractic Examiners	\$12,289.79	\$0.00	\$237.19	\$262.08	0%
514	Texas Optometry Board	\$9,000.00	\$0.00	\$173.70	\$191.93	0%
515	Texas State Board of Pharmacy	\$25,984.52	\$360.75	\$501.50	\$554.12	72%
520	Texas State Board of Examiners of Psychologists	\$5,089.30	\$92.17	\$98.22	\$108.53	94%
529	Health and Human Services Commission	\$12,561,962.64	\$176,820.88	\$242,445.88	\$267,883.85	73%



Agy Nbr	Agency Name	Spend Amount	Regular Rebate (Does Not Include Other Refunds)			% of Actual to Min.
			Actual	Min. (30 days)	Max. (3 Days)	
530	Department of Family and Protective Services	\$14,856,399.76	\$238,789.51	\$286,728.52	\$316,812.72	83%
533	Executive Council of Physical and Occupational Therapy Examiners	\$2,984.13	\$38.07	\$57.59	\$63.64	66%
537	Department of State Health Services	\$1,494,760.94	\$25,788.26	\$28,848.89	\$31,875.78	89%
542	Cancer Prevention and Research Institute of Texas	\$23,182.64	\$0.00	\$447.42	\$494.37	0%
551	Department of Agriculture	\$349,624.68	\$3,859.18	\$6,747.76	\$7,455.75	57%
554	Texas Animal Health Commission	\$559,604.05	\$310.96	\$10,800.36	\$11,933.56	3%
578	State Board of Veterinary Medical Examiners	\$7,018.56	\$50.48	\$135.46	\$149.67	37%
580	Texas Water Development Board	\$509,782.20	\$1,457.86	\$9,838.80	\$10,871.11	15%
582	Texas Commission on Environmental Quality	\$1,884,661.56	\$590.26	\$36,373.97	\$40,190.41	2%
592	Soil and Water Conservation Board	\$60,809.87	\$204.87	\$1,173.63	\$1,296.77	17%
601	Texas Department of Transportation	\$40,326,804.32	\$770,131.04	\$778,307.32	\$859,969.10	99%
608	Texas Department of Motor Vehicles	\$281,708.70	\$5,046.94	\$5,436.98	\$6,007.44	93%
644	Texas Juvenile Justice Department	\$836,348.64	\$1,907.17	\$16,141.53	\$17,835.13	12%
696	Texas Department of Criminal Justice	\$28,925,756.08	\$0.00	\$558,267.09	\$616,841.75	0%
701	Texas Education Agency	\$217,927.67	\$1,950.43	\$4,206.00	\$4,647.31	46%
706	Texas Permanent School Fund Corporation	\$10,807.07	\$20.04	\$208.58	\$230.46	10%
771	Texas School for the Blind and Visually Impaired	\$1,149,942.93	\$10,467.67	\$22,193.90	\$24,522.53	47%
772	Texas School for the Deaf	\$911,253.09	\$8,181.20	\$17,587.18	\$19,432.47	47%
781	Texas Higher Education Coordinating Board	\$135,346.51	\$548.77	\$2,612.19	\$2,886.26	21%
802	Parks and Wildlife Department	\$13,902,766.96	\$28,838.89	\$268,323.40	\$296,476.51	11%
808	Texas Historical Commission	\$624,531.99	\$7,094.14	\$12,053.47	\$13,318.14	59%
809	State Preservation Board	\$329,204.08	\$5,296.95	\$6,353.64	\$7,020.28	83%
813	Texas Commission on the Arts	\$8,505.78	\$59.99	\$164.16	\$181.39	37%
930	Texas Treasury Safekeeping Trust Company	\$46,273.38	\$104.71	\$893.08	\$986.78	12%
Total — 99 State Agencies		\$162,252,180.42	\$1,613,231.28	\$3,131,467.08	\$3,460,027.75	

*Minimum Lost Rebate \$1,518,235.80

*Maximum Lost Rebate \$1,846,796.47



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	52%	35	\$0.00	\$12.32	\$17.53
102	House of Representatives	0%	39	\$0.00	\$0.00	\$38.88
104	Legislative Budget Board	78%	39	\$0.00	\$3.07	
105	Legislative Reference Library	89%	23	\$0.00	\$3.17	
116	Sunset Advisory Commission	76%	26	\$0.00	\$3.99	\$1.13
201	Supreme Court	71%	26	\$0.00	\$0.00	\$0.27
203	Board of Law Examiners	80%		\$0.00	\$17.94	
211	Court of Criminal Appeals	41%	26	\$0.00	\$113.43	
212	Office of Court Administration	7%	48	\$0.00	\$23.22	\$85.50
215	Office of Capital and Forensic Writs	78%	61	\$0.00	\$5.88	
222	Court of Appeals – Second Court of Appeals District	0%	33	\$0.00	\$3.37	
224	Court of Appeals – Fourth Court of Appeals District	33%	40	\$0.00	\$31.75	
225	Court of Appeals – Fifth Court of Appeals District	43%		\$0.00	\$0.00	
233	Court of Appeals – Thirteenth Court of Appeals District	8%	15	\$0.00	\$5.24	
242	State Commission on Judicial Conduct	56%	24	\$0.00	\$2.08	\$0.08
301	Governor – Executive	24%	76	\$0.00	\$0.00	\$36.60
302	Attorney General	23%	61	\$0.00	\$0.00	\$1,944.68
303	Texas Facilities Commission	73%	17	\$0.00	\$1.12	
304	Comptroller of Public Accounts	68%	25	\$0.00	\$45.44	\$14.78
305	General Land Office	18%	31	\$0.00	\$77.75	\$15.14
306	Texas State Library and Archives Commission	32%	38	\$0.00	\$179.05	\$29.88
307	Secretary of State	56%	43	\$0.00	\$54.62	\$1.49
308	State Auditor	78%	20	\$0.00	\$34.79	
312	State Securities Board	77%	29	\$0.00	\$0.00	
313	Department of Information Resources	35%	36	\$0.00	\$2.58	
320	Texas Workforce Commission	40%	30	\$0.00	\$10.95	\$0.56
323	Teacher Retirement System of Texas	2%	29	\$0.00	\$0.89	\$73.55
325	Firefighter's Pension Commissioner	13%		\$0.00	\$5.04	
327	Employees Retirement System of Texas	67%	24	\$0.00	\$61.38	\$40.22
329	Texas Real Estate Commission	81%	15	\$0.00	\$33.98	
332	Texas Department of Housing and Community Affairs	59%	29	\$0.00	\$2.43	\$102.13
338	State Pension Review Board	4%	60	\$0.00	\$0.00	
356	Texas Ethics Commission	1%	41	\$0.00	\$0.00	\$0.16
359	Office of Public Insurance Counsel	0%	50	\$0.00	\$0.00	\$38.88
362	Texas Lottery Commission	8%	24	\$0.00	\$0.00	\$5.29
364	Health Professions Council	80%	13	\$0.00	\$0.00	
401	Texas Military Department	5%	170	\$0.00	\$1.26	\$17,692.08
403	Texas Veterans Commission	0%	51	\$0.00	\$21.40	\$15.26



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	
405	Department of Public Safety	44%	90	\$0.00	\$6.31	\$4,751.17
407	Texas Commission on Law Enforcement	18%	56	\$0.00	\$25.48	
409	Commission on Jail Standards	65%	29	\$0.00	\$0.00	
411	Texas Commission on Fire Protection	5%	35	\$0.00	\$653.13	\$0.07
448	Office of Injured Employee Counsel	52%	24	\$0.00	\$0.00	\$0.50
450	Department of Savings and Mortgage Lending	72%	43	\$0.00	\$0.00	
451	Texas Department of Banking	71%	57	\$0.00	\$0.71	
452	Texas Department of Licensing and Regulation	29%	131	\$0.00	\$0.00	\$446.46
454	Texas Department of Insurance	22%	29	\$0.00	\$7.07	\$0.87
455	Railroad Commission of Texas	10%	147	\$0.00	\$109.00	\$1,120.52
456	Texas State Board of Plumbing Examiners	23%	50	\$0.00	\$2.94	
457	Texas State Board of Public Accountancy	68%	26	\$0.00	\$28.11	
458	Texas Alcoholic Beverage Commission	7%	47	\$0.00	\$13.79	
459	Texas Board of Architectural Examiners	85%	10	\$0.00	\$0.00	
460	Texas Board of Professional Engineers and Land Surveyors	82%	22	\$0.00	\$3.66	
466	Office of Consumer Credit Commissioner	63%	43	\$0.00	\$6.32	
469	Credit Union Department	80%	23	\$0.00	\$5.64	
473	Public Utility Commission of Texas	57%	18	\$0.00	\$8.70	
475	Office of Public Utility Counsel	65%	28	\$0.00	\$12.19	
476	Texas Racing Commission	23%	113	\$0.00	\$0.05	
477	Commission on State Emergency Communications	67%	105	\$0.00	\$1.13	\$95.17
481	Texas Board of Professional Geoscientists	52%	25	\$0.00	\$0.00	
503	Texas Medical Board	36%	47	\$0.00	\$6.68	
504	State Board of Dental Examiners	85%	15	\$0.00	\$10.12	
507	Texas Board of Nursing	8%	43	\$0.00	\$9.21	
508	Texas Board of Chiropractic Examiners	0%	31	\$0.00	\$0.00	
514	Texas Optometry Board	0%	27	\$0.00	\$0.00	
515	Texas State Board of Pharmacy	72%	19	\$0.00	\$5.83	
520	Texas State Board of Examiners of Psychologists	94%		\$0.00	\$2.48	
529	Health and Human Services Commission	73%	57	\$0.00	\$5,471.62	\$1,917.36
530	Department of Family and Protective Services	83%	36	\$0.00	\$6,305.31	\$1,996.26
533	Executive Council of Physical and Occupational Therapy Examiners	66%	18	\$0.00	\$0.00	
537	Department of State Health Services	89%	24	\$0.00	\$247.55	\$53.73
542	Cancer Prevention and Research Institute of Texas	0%	90	\$0.00	\$0.00	\$0.15
551	Department of Agriculture	57%	42	\$0.00	\$28.64	\$24.43
554	Texas Animal Health Commission	3%	66	\$0.00	\$1.73	\$10.14
578	State Board of Veterinary Medical Examiners	37%	54	\$0.00	\$14.96	\$2.62
580	Texas Water Development Board	15%	47	\$0.00	\$0.00	\$70.60
582	Texas Commission on Environmental Quality	2%	41	\$0.00	\$11.62	\$28.59
592	Soil and Water Conservation Board	17%	34	\$0.00	\$0.00	\$12.43



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	
601	Texas Department of Transportation	99%	24	\$61.49	\$661.19	\$1,725.85
608	Texas Department of Motor Vehicles	93%	17	\$0.00	\$70.57	\$104.44
644	Texas Juvenile Justice Department	12%	41	\$0.00	\$25.74	\$1,449.06
696	Texas Department of Criminal Justice	0%	28	\$0.00	\$0.00	
701	Texas Education Agency	46%	50	\$0.00	\$19.29	\$487.15
706	Texas Permanent School Fund Corporation	10%	19	\$0.00	\$3.46	
771	Texas School for the Blind and Visually Impaired	47%	32	\$0.00	\$170.94	\$219.30
772	Texas School for the Deaf	47%	32	\$0.00	\$184.76	\$95.84
781	Texas Higher Education Coordinating Board	21%	29	\$0.00	\$5.94	\$2.49
802	Parks and Wildlife Department	11%	27	\$0.00	\$299.37	\$152.72
808	Texas Historical Commission	59%	24	\$0.00	\$119.16	\$20.99
809	State Preservation Board	83%	29	\$0.00	\$79.61	\$24.95
813	Texas Commission on the Arts	37%	27	\$0.00	\$0.16	\$25.10
930	Texas Treasury Safekeeping Trust Company	12%		\$0.00	\$14.66	



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	
102	House of Representatives	\$239,688.47	\$0.00	\$239,688.47	100%
222	Court of Appeals – Second Court of Appeals District	\$2,965.67	\$0.00	\$2,965.67	100%
359	Office of Public Insurance Counsel	\$9,965.32	\$0.00	\$9,965.32	100%
508	Texas Board of Chiropractic Examiners	\$12,289.79	\$0.00	\$12,289.79	100%
514	Texas Optometry Board	\$9,000.00	\$0.00	\$9,000.00	100%
542	Cancer Prevention and Research Institute of Texas	\$23,182.64	\$0.00	\$23,182.64	100%
696	Texas Department of Criminal Justice	\$28,925,756.08	\$0.00	\$28,925,756.08	100%
403	Texas Veterans Commission	\$427,861.78	\$525.00	\$427,336.78	100%
582	Texas Commission on Environmental Quality	\$1,884,661.56	\$28,452.04	\$1,856,209.52	98%
323	Teacher Retirement System of Texas	\$825,441.47	\$18,884.65	\$806,556.82	98%
554	Texas Animal Health Commission	\$559,604.05	\$16,049.39	\$543,554.66	97%
401	Texas Military Department	\$3,711,206.77	\$171,767.14	\$3,539,439.63	95%
338	State Pension Review Board	\$16,819.75	\$800.69	\$16,019.06	95%
411	Texas Commission on Fire Protection	\$37,708.34	\$1,882.85	\$35,825.49	95%
356	Texas Ethics Commission	\$4,668.91	\$240.10	\$4,428.81	95%
212	Office of Court Administration	\$99,793.33	\$6,802.68	\$92,990.65	93%
233	Court of Appeals – Thirteenth Court of Appeals District	\$6,811.98	\$468.18	\$6,343.80	93%
507	Texas Board of Nursing	\$32,421.55	\$2,433.74	\$29,987.81	92%
458	Texas Alcoholic Beverage Commission	\$42,254.32	\$3,256.46	\$38,997.86	92%
362	Texas Lottery Commission	\$65,210.93	\$5,738.94	\$59,471.99	91%
455	Railroad Commission of Texas	\$354,603.68	\$32,614.35	\$321,989.33	91%
706	Texas Permanent School Fund Corporation	\$10,807.07	\$1,014.94	\$9,792.13	91%
802	Parks and Wildlife Department	\$13,902,766.96	\$1,446,944.52	\$12,455,822.44	90%
644	Texas Juvenile Justice Department	\$836,348.64	\$95,204.26	\$741,144.38	89%
325	Firefighter's Pension Commissioner	\$25,381.01	\$3,322.56	\$22,058.45	87%
930	Texas Treasury Safekeeping Trust Company	\$46,273.38	\$6,241.97	\$40,031.41	87%
580	Texas Water Development Board	\$509,782.20	\$74,277.52	\$435,504.68	85%
592	Soil and Water Conservation Board	\$60,809.87	\$10,317.40	\$50,492.47	83%
305	General Land Office	\$437,557.57	\$77,328.38	\$360,229.19	82%
407	Texas Commission on Law Enforcement	\$46,200.35	\$8,251.52	\$37,948.83	82%
781	Texas Higher Education Coordinating Board	\$135,346.51	\$27,950.42	\$107,396.09	79%
454	Texas Department of Insurance	\$193,930.91	\$42,950.06	\$150,980.85	78%
476	Texas Racing Commission	\$112,494.93	\$25,193.47	\$87,301.46	78%
456	Texas State Board of Plumbing Examiners	\$20,877.34	\$4,732.44	\$16,144.90	77%
301	Governor – Executive	\$139,392.25	\$32,917.92	\$106,474.33	76%
452	Texas Department of Licensing and Regulation	\$170,462.90	\$47,145.24	\$123,317.66	72%
302	Attorney General	\$908,220.33	\$260,056.97	\$648,163.36	71%
306	Texas State Library and Archives Commission	\$50,669.01	\$15,520.84	\$35,148.17	69%
224	Court of Appeals – Fourth Court of Appeals District	\$1,684.65	\$540.00	\$1,144.65	68%



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	
313	Department of Information Resources	\$119,362.50	\$41,487.10	\$77,875.40	65%
813	Texas Commission on the Arts	\$8,505.78	\$3,177.16	\$5,328.62	63%
211	Court of Criminal Appeals	\$11,034.79	\$4,201.98	\$6,832.81	62%
320	Texas Workforce Commission	\$706,706.82	\$274,693.49	\$432,013.33	61%
503	Texas Medical Board	\$35,987.02	\$14,080.04	\$21,906.98	61%
578	State Board of Veterinary Medical Examiners	\$7,018.56	\$2,783.86	\$4,234.70	60%
225	Court of Appeals – Fifth Court of Appeals District	\$40,219.49	\$16,071.66	\$24,147.83	60%
405	Department of Public Safety	\$29,477,254.25	\$12,171,398.05	\$17,305,856.20	59%
701	Texas Education Agency	\$217,927.67	\$96,560.11	\$121,367.56	56%
772	Texas School for the Deaf	\$911,253.09	\$406,691.07	\$504,562.02	55%
771	Texas School for the Blind and Visually Impaired	\$1,149,942.93	\$528,701.46	\$621,241.47	54%
481	Texas Board of Professional Geoscientists	\$2,845.92	\$1,454.54	\$1,391.38	49%
101	Senate	\$66,817.21	\$34,258.22	\$32,558.99	49%
448	Office of Injured Employee Counsel	\$6,220.69	\$3,215.99	\$3,004.70	48%
242	State Commission on Judicial Conduct	\$48,351.00	\$26,148.10	\$22,202.90	46%
473	Public Utility Commission of Texas	\$37,348.97	\$20,317.57	\$17,031.40	46%
307	Secretary of State	\$43,783.33	\$24,117.57	\$19,665.76	45%
332	Texas Department of Housing and Community Affairs	\$208,913.08	\$119,451.11	\$89,461.97	43%
551	Department of Agriculture	\$349,624.68	\$200,970.31	\$148,654.37	43%
808	Texas Historical Commission	\$624,531.99	\$363,854.92	\$260,677.07	42%
466	Office of Consumer Credit Commissioner	\$100,795.46	\$61,284.26	\$39,511.20	39%
477	Commission on State Emergency Communications	\$33,649.54	\$20,761.18	\$12,888.36	38%
409	Commission on Jail Standards	\$13,404.96	\$8,559.50	\$4,845.46	36%
533	Executive Council of Physical and Occupational Therapy Examiners	\$2,984.13	\$1,907.66	\$1,076.47	36%
327	Employees Retirement System of Texas	\$360,258.74	\$233,815.35	\$126,443.39	35%
475	Office of Public Utility Counsel	\$1,615.02	\$1,051.52	\$563.50	35%
451	Texas Department of Banking	\$108,743.40	\$72,291.39	\$36,452.01	34%
304	Comptroller of Public Accounts	\$297,391.73	\$199,733.54	\$97,658.19	33%
457	Texas State Board of Public Accountancy	\$2,851.07	\$1,922.07	\$929.00	33%
515	Texas State Board of Pharmacy	\$25,984.52	\$18,064.09	\$7,920.43	30%
450	Department of Savings and Mortgage Lending	\$38,532.79	\$26,946.55	\$11,586.24	30%
303	Texas Facilities Commission	\$1,350,934.46	\$952,309.67	\$398,624.79	30%
529	Health and Human Services Commission	\$12,561,962.64	\$8,941,821.70	\$3,620,140.94	29%
215	Office of Capital and Forensic Writs	\$67,757.19	\$49,849.19	\$17,908.00	26%
116	Sunset Advisory Commission	\$8,830.49	\$6,523.40	\$2,307.09	26%
312	State Securities Board	\$16,058.56	\$11,882.05	\$4,176.51	26%
469	Credit Union Department	\$45,706.48	\$33,850.38	\$11,856.10	26%
308	State Auditor	\$162,876.82	\$121,262.30	\$41,614.52	26%
203	Board of Law Examiners	\$42,857.33	\$32,260.31	\$10,597.02	25%
104	Legislative Budget Board	\$9,250.07	\$7,024.74	\$2,225.33	24%



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	
201	Supreme Court	\$66,509.53	\$51,784.09	\$14,725.44	22%
364	Health Professions Council	\$9,228.09	\$7,208.90	\$2,019.19	22%
460	Texas Board of Professional Engineers and Land Surveyors	\$47,331.27	\$37,125.36	\$10,205.91	22%
329	Texas Real Estate Commission	\$40,717.92	\$32,158.53	\$8,559.39	21%
530	Department of Family and Protective Services	\$14,856,399.76	\$11,754,442.12	\$3,101,957.64	21%
459	Texas Board of Architectural Examiners	\$24,936.99	\$20,084.56	\$4,852.43	19%
504	State Board of Dental Examiners	\$41,185.83	\$33,225.19	\$7,960.64	19%
809	State Preservation Board	\$329,204.08	\$268,527.21	\$60,676.87	18%
537	Department of State Health Services	\$1,494,760.94	\$1,304,253.30	\$190,507.64	13%
105	Legislative Reference Library	\$8,739.64	\$7,673.78	\$1,065.86	12%
608	Texas Department of Motor Vehicles	\$281,708.70	\$251,970.25	\$29,738.45	11%
520	Texas State Board of Examiners of Psychologists	\$5,089.30	\$4,666.76	\$422.54	8%
601	Texas Department of Transportation	\$40,326,804.32	\$38,562,378.50	\$1,764,425.82	4%
103	Texas Legislative Council	\$337,005.81	\$337,005.81	\$0.00	0%
202	State Bar of Texas	\$137,425.64	\$137,425.64	\$0.00	0%
243	State Law Library	\$9,898.50	\$9,898.50	\$0.00	0%
347	Texas Public Finance Authority	\$479.97	\$479.97	\$0.00	0%
352	Bond Review Board	\$451.98	\$451.98	\$0.00	0%
360	State Office of Administrative Hearings	\$3,924.17	\$3,924.17	\$0.00	0%
479	State Office of Risk Management	\$3,360.54	\$3,360.54	\$0.00	0%
Total — 99 State Agencies		\$162,252,180.42	\$80,454,626.96	\$81,797,553.46	