



A Legislative Summary Document Regarding
School for the Blind and Visually Impaired

Contents
Key Findings from Previous Audits and Reviews Travel Expenditures

Prepared for the 78th Legislature
by the State Auditor's Office

January 2003

SAO No. 03-326

This is not an audit report and, with the exception of any audit report summaries, the material in this document has not been subjected to all of the tests and confirmations performed in an audit.

School for the Blind and Visually Impaired

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Key Findings from Previous Audits and Reviews

January 1, 2001–December 31, 2002

An Audit Report on State Entity Management of Travel Advance and Petty Cash Funds

(Report No. 02-070, August 2002)

The travel advance fund balance held by the School for the Blind and Visually Impaired (School) was \$20,000, but the School's highest monthly travel advance fund expenditures from this fund for fiscal years 2000 and 2001 totaled \$5,682. This indicates that the School did not review fund activity to determine its current needs. The School specified that it intended to return \$10,000 in excess travel advance funds to the State Treasury.

Status of Audit Recommendations as of November 30, 2002

No status is reported at this time to allow the School sufficient time to address recommendations in this recently released report.

Weaknesses in controls over travel advance and petty cash funds include the following:

- The School had a total of \$2,424 in outstanding travel advance funds that were more than 30 days old. Seven employees had not submitted travel vouchers showing their actual travel expenses associated with these travel advances.
- The School has not documented its travel advance policies and procedures. In addition, it has not adequately enforced its established deadline by which employees must submit travel vouchers showing actual travel expenses.

Travel Expenditures

Travel Expenditures by Appropriation Year (unaudited)			
	2000	2001	2002
In-State Travel	\$ 106,076	\$ 108,225	\$ 125,004
Out-of-State Travel	33,458	25,651	32,600
Foreign Travel	0	0	500
Other Travel Costs	(267)	0	111
Total Travel Expenditures	\$ 139,267	\$ 133,876	\$ 158,216
Limit on Travel Expenditures (Cap)	149,646	136,607	36,957 ^a
Expenditures in Excess of Cap	\$ 0	\$ 0	\$ 0

^a Caps apply to total travel in appropriation years 2000 and 2001, but caps apply only to out-of-state travel and foreign travel in appropriation year 2002. Caps, calculated by the Comptroller of Public Accounts, have been adjusted for any increases requested by the School and approved by the Legislative Budget Board in accordance with the General Appropriations Act.

Source: Uniform Statewide Accounting System (USAS) as of November 30, 2002. Amounts are subject to change as agencies continue to record additional expenditures or adjustments.