



## OFFICE OF THE STATE AUDITOR

TWO COMMODORE PLAZA  
206 EAST NINTH STREET, SUITE 1900

AUSTIN, TEXAS 78701

LAWRENCE F. ALWIN,

State Auditor

December 8, 1997

Members of the Legislative Audit Committee:

The Office of the Comptroller of Public Accounts (Comptroller) has taken appropriate action to improve controls over the following statewide information systems: the Uniform Statewide Accounting System, the Uniform Statewide Payroll/Personnel System, the Human Resource Information System, and the Statewide Property Accounting System. These actions have been taken in response to State Auditor reports issued between May 1995 and May 1996. The results of our follow-up on each prior recommendation has been provided to the Comptroller's office. Although we do not intend to publish this detailed information, we will provide it to anyone requesting it.

The Comptroller's office has improved its statewide accounting operations and controls over Uniform Statewide Accounting System data accuracy and security controls. Additionally, it has improved communication, guidance, and support to user agencies. While the Comptroller's office has taken significant steps to improve controls over the accuracy of Uniform Statewide Accounting System data, limited fieldwork at 12 user agencies revealed that user agencies are still having problems ensuring its accuracy.

The Comptroller's office has established adequate controls over the Uniform Statewide Payroll/Personnel System to help ensure the accuracy of processing and data. Additionally, the Comptroller's office is adequately managing the conversion of agencies to the Uniform Statewide Payroll/Personnel System. As a part of that process, a feasibility study has been conducted in partnership with seven other agencies to evaluate a human resource and payroll system that uses client/server technology. Client/server technology is intended to improve data access and reporting for individual agencies.

We appreciate the courtesy and cooperation of the Comptroller's management and staff members during this review.

Sincerely,

A handwritten signature in black ink that reads "Lawrence F. Alwin".

Lawrence F. Alwin, CPA  
State Auditor

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cc: Mr. John Sharp, CPA, Comptroller of Public Accounts