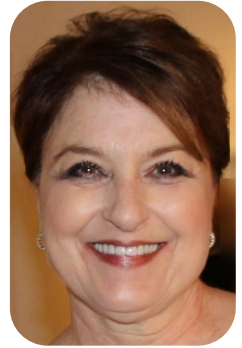


# The Auditor's Report

Travis County Auditor's Office Newsletter



## Posts from Patti



Hi! It's springtime and one of my favorite times of year for many reasons. The weather is beautiful, the grass is turning green, and the flowers will soon begin to bloom. That means lots of cars on the side of the road taking pictures of their kids in the bluebonnets. I hope no one encounters any snakes!

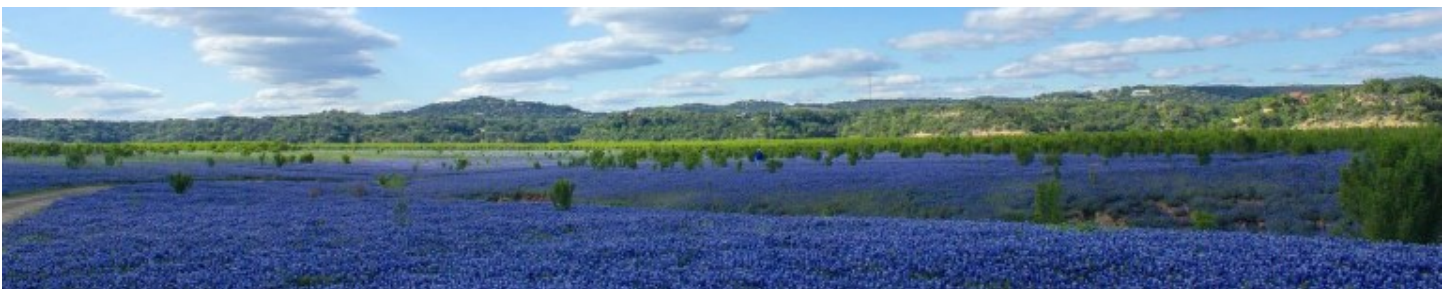
In the Auditor's Office springtime means the Financial Reporting group is wrapping up the FY24 ACFR (Annual Comprehensive Financial Report). This group works hard, puts in long hours, and are deadline driven. Because Travis County issues bonds, it is a requirement that all financial information is filed with EMMA (Electronic Municipal Market Access) by March 31<sup>st</sup>. EMMA is the official source for municipal securities data and documents used by investors.

After filing with EMMA, Financial Reporting is not quite done with FY24. They now must turn their efforts to the County's bond sales and issuances. Historically this is the time Travis County issues bonds albeit with some exceptions. Before bonds can be issued and sold, the financial staff at the County (PBO staff and Auditor's Office—Financial Reporting group) prepare a presentation based primarily on the FY24 ACFR, to be given to the agencies Travis County has selected to rate their bonds. These two agencies are S&P Global (Standard and Poor's) and Moody's Investor Service. Travis County will receive their bond ratings a week or so after that. Since 2000 Travis County has received a triple A bond rating from S&P and since 2001 Moody's upgraded their rating to triple A as well. That's quite a track record!!

A big reason Travis County has done so well over the years with the rating agencies is because of strong leadership and sound financial policies. In case you didn't know, triple A is the best rating these agencies can give. By having such high ratings Travis County can sell bonds with a lower interest rate than some other entity that's not rated as high. This saves money for the County and we all like that. Everything you do in your day-to-day job makes a difference. So, a big THANK YOU to each and every one of you that contributes to making Travis County great!!

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## 89th Legislature

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Ah yes, spring is in the air, finally after a cold winter its time to enjoy the garden. Alas, it's also the season for the Texas Legislature's Regular Session which began on January 14, 2025 and will run until June 2, 2025 (sine die).

The County Auditor's Office is one of many departments that participates in the monitoring and analyzing of legislative bills to assist the County's Intergovernmental Relations department, primarily with bills that affect the County fiscally. As a bill progresses through the legislative process, analysis is further refined to ensure a complete understanding of the legislation's benefits, costs, resources, and processes necessary to implement it.

The vast majority of bills reviewed by our Office are related to items such as: property appraisal caps, tax exemptions, fines and fees, state grants, bond issuances, and reporting requirements. Last Regular Session, together with its four Special Sessions, the Auditor's Office Operations & Systems Compliance (OSC) and Financial Accounting (FA) divisions along with several subject matter experts (SMEs) in our office assisted the in the review of **327 bills** and related amendments made by committees. The 88th Regular Session saw **over 8,000 bills filed**, a 16.2% increase from the prior session. This 89th Session is expected to be even busier than the last, OSC and FA divisions and SMEs have already reviewed **270 bills** with several weeks to go!



# Fiscal Year (FY) 2026 Revenue Estimates

Budget Season is Upon Us!

Some may not be aware that the County Auditor's Office plays an integral part in the creation of the Travis County Budget. By statute, the County Auditor is required to provide the Budget Officer with an estimate of available resources for all budgeted funds. This task is managed by the Revenue Estimate and Financial Analysis (REFA) division of the Auditor's Office. The division consists of two members Dan Wilson and Vanessa Robles.



To complete its undertaking, REFA relies heavily on the estimates of revenue prepared by the County Offices/Departments. The revenue estimates are prepared at the fund, cost center, and general ledger (GL) account level.

There are three revenue estimate forms Offices/Departments may need to submit for FY 2026. The main **Revenue Estimate Form** is the basic form used to list projected revenue by fund, cost center and GL account.

The second form is the **Special Revenue Request Form**. This form is only needed if the Office/ Department identifies a new source of revenue that requires additional expenditures. This form will ensure that the revenue submitted by the Office/Department will be tied to the corresponding PBO project.

Lastly, the Texas Legislature is in session. If a bill impacting Travis County revenue is signed into law, a **Legislative Impact Form** will need to be completed. Since most bills are not signed into law until the summer, these forms are typically received after the original budget submission deadline below.

Once completed and approved by the Office's/Department's Elected or Appointed Official, an electronic version of the signed document(s) along with the Excel version of the Revenue Estimate form and any supporting documentation should be uploaded to the Departmental Budget Submission SharePoint site.

Revenue estimate form submissions are due by **5pm on Wednesday, April 23, 2025**, with the exception of Legislative Impact forms. Please note, if after a revenue estimate has been submitted an Office/Department becomes aware of an item that will materially affect the FY 2026 revenue estimate, they need to notify REFA.



The three revenue estimate forms can be downloaded from Travis Central at [Budget Development](#).

For questions regarding the FY 2026 Revenue Estimate or FY 2025 Revenue Certifications, please contact [Vanessa Robles](#).



# Accounts Payable (AP) Tips and Tricks

*We asked our Disbursements Auditing Manager advice she had for departments for the most common AP issues. Her advice is as follows:*

- **Shipping** - please enter unit type as an activity unit (AU) with a price of \$1.00 and a quantity matching the amount needed or estimated (e.g. \$30,000 charge). Partial payments cannot be applied if each (EA) is used, if shipping costs are less than estimated or there are multiple invoices for a single PO, the PO will have to be modified, delaying payment further.

| Quantity  | Unit | Net Price / Limit |
|-----------|------|-------------------|
| 30,000... | AU   | 1.00              |

- **Refer to AP Processor** - after a Department resolves an invoice issue (invoice sent back to their UWL) - they should not refer to Requisitioner, they should be referring back to AP Processor.

| Process Options for: Requisitioner |                          |                 |
|------------------------------------|--------------------------|-----------------|
| Option                             | Description              | Receiving Actor |
| Refer for Info                     | Refer for Information    | INFO_PROVIDER   |
| Refer                              | Refer to AP Processor    | AP_PROCESSOR    |
| Refer                              | Refer to Central Shopper | REQUISITIONER   |
| Refer                              | Refer to Requisitioner   | REQUISITIONER   |

- **Goods Receipt (GR) Document Date** - please use date that the item was actually received if different from the current date. This is especially important when contracts or agreements have time restrictions (e.g. grants or FEMA reimbursed expenditures) as they are subject to compliance audits.

Change Document Date = Date of Actual Delivery from Supplier

Document Date: 08/20/2020

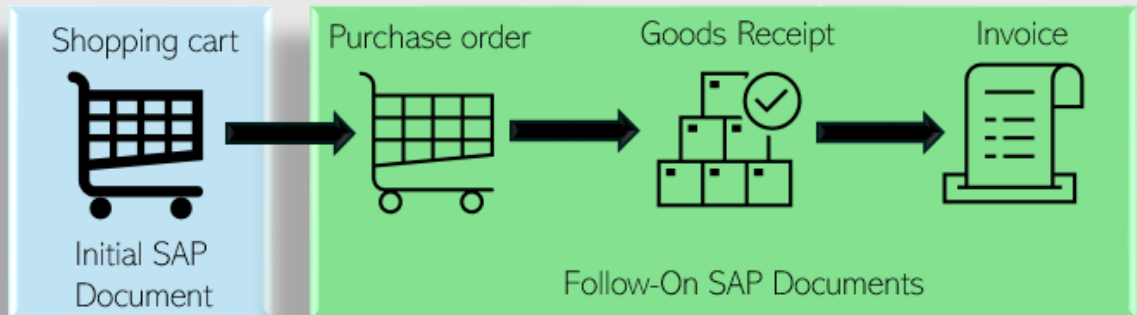
- **Invoice and Credit Memo Submissions** - all invoices (even revised ones) and credit memos need to be emailed to [AP@traviscountytexas.gov](mailto:AP@traviscountytexas.gov). Please do not attach invoices to the GR or the UWL document in SAP. Since GRs do not workflow to AP staff, AP staff will not know that a GR was posted or expect invoices to be attached to a GR. Thus, invoices attached to a GR without the required email to AP, will not be paid.
- **Prompt Pay Interest #1** - please always put a date on the invoice that was received by your department; otherwise the invoice date, which can be dated much earlier, will be used for prompt pay calculations instead.
- **Prompt Pay Interest #2** - if you receive an invoice and its submission to AP is delayed due to issues with items not being received or the invoice not being correct, please include notes on the face of the invoice explaining the issue and provide the date when you notified the vendor of this issue. The vendor must be notified of an issue within 21 days to stop prompt pay interest from accruing. AP staff doesn't see emails sent with the invoice, so any notes must be included on the invoice or in the OpenText comments.
- **Services and Materials** - when creating an order, make sure parts and labor are itemized as separate lines since labor is a 1099 reportable item and parts are not. Invoices submitted with material markups also need receipts to support those amounts.



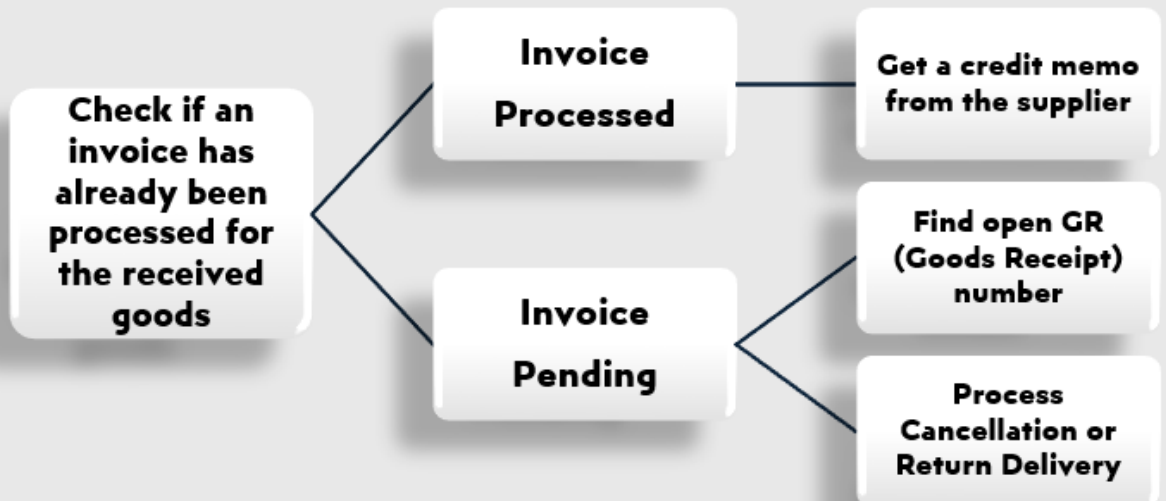
| Prod Category | Prod Category Description             | G/L Account | G/L Account Description                   |
|---------------|---------------------------------------|-------------|-------------------------------------------|
| 30180000      | Plumbing fixtures                     | 510030      | Building Maintenance Supplies & Equipment |
| 72101510      | Plumbing system maintenance or repair | 511530      | Building Repairs & Maintenance            |

## What is a Follow-On Document?

It is the official procurement document created within SAP after a shopping cart is approved in the **Procure-to-Pay** process. It essentially acts as the next step in the procurement process



Want to process a **Return Delivery** or a goods **Cancellation**?



Check out the SAP Knowledge Base for more shopping-related FAQs and other articles here:  
[How to do a Return Delivery - Travis County SAP Support Self Help \(Knowledge Base Articles\)](#)

# SAP Tips and Tricks

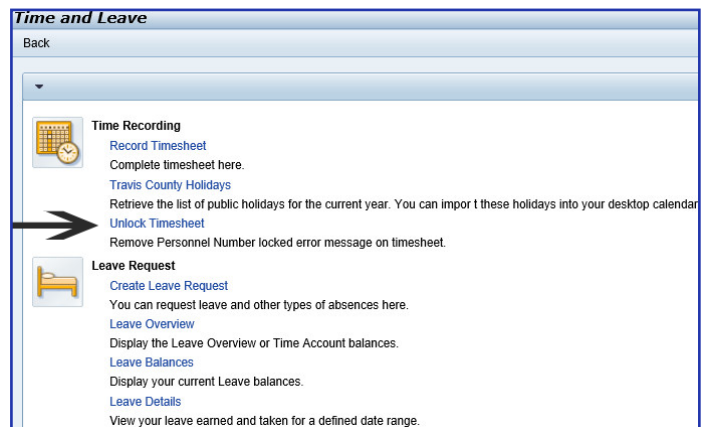
## What do I do if I receive an ESS Timesheet Lock Error?

When accessing your timesheet, if you receive the following message, "**Your personnel number is currently locked,**" it has usually occurred because you have left your timesheet open for an extended period of time with no activity.



### Resolution:

1. Log into Employee Self-Service
2. Select Time and Leave and Unlock Timesheet
3. Select Unlock
4. The lock is now removed - return back to Timesheet



Check out the SAP Knowledge Base for more shopping-related FAQs and other articles here:  
[ESS Timesheet Lock Error - Travis County SAP Support Self Help \(Knowledge Base Articles\)](#)

# Hello! Howdy! Hi there!

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*Welcome our newest Auditor's Office Team Members that are starting new journeys.*



***Jody Cook***

Jody joined the Grants Auditing and Reporting team in December. She was born in Throckmorton, TX, spent her adolescence in Llano, TX, and currently lives outside of Georgetown, TX. She has several years of finance and accounting experience both in the private and public sectors and most recently worked for Williamson County.

***Nicole Alderete***

Nicole joined the Disbursements Auditing team in January. She grew up in, and still lives in Taylor, TX. Prior to joining us, She has several years of experience both in the private and public sectors and most recently worked for Williamson County.



## So Long, Farewell, and Goodbye.

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***Christina Adair, James Rannefeld, and DeDe Flanagan***

As we welcome our newest team members with joy, it is with great sadness that we say goodbye to some of our cherished staff members. James Rannefeld retired in January. He worked with the Financial Reporting team for almost **15 years**, specializing in the County's Proprietary Funds, Retirement and OPEB accounting, and served as our resident videographer. DeDe Flanagan is retiring in March. Known as the "Queen of Grants" she has worked for the County for more than **31 years**, starting out in Grants Auditing and finishing with the OSC team most notably burning the midnight oil for much of the last five years working on COVID related grants and reimbursements. Christina Adair will be retiring this July and has worked for the County for nearly **27 years**. She leads the Financial Systems Maintenance and Support teams. She was part of the implementation of SAP over a decade ago and will be finishing her tenor full circle in the midst of the SAP migration to cloud platforms. We wish them all the very best on their well-deserved retirements. Look how happy they are...just imagining their next adventure!



# Happy Anniversary

Join us in congratulating these Auditor Office Team Members who had anniversaries this quarter!



|                  |        |        |
|------------------|--------|--------|
| PATTI SMITH      | 17-Jan | 19 yrs |
| HOLLY HUFF       | 26-Feb | 18 yrs |
| NISHA SHARMA     | 14-Jan | 17 yrs |
| JASON NIEDZWIEDZ | 22-Feb | 15 yrs |
| DAN WILSON       | 26-Mar | 13 yrs |
| DANIEL FLOURNOY  | 12-Mar | 13 yrs |
| RHETT PERRY      | 21-Feb | 13 yrs |



|                   |        |        |
|-------------------|--------|--------|
| RUSTY PHILLIPS    | 18-Mar | 12 yrs |
| LUIS RODRIGUEZ    | 6-Mar  | 12 yrs |
| BROOKE GREENFEDER | 7-Jan  | 12 yrs |
| JENNIFER GOERTZ   | 18-Feb | 11 yrs |
| JEFF DEHULSTERS   | 13-Jan | 11 yrs |
| BRI CALDARA       | 20-Mar | 8 yrs  |
| SHAINA JOHNSON    | 11-Feb | 6 yrs  |
| ALEXA RABB        | 4-Feb  | 6 yrs  |
| CRYSTAL SALAS     | 23-Mar | 5 yrs  |

|                  |        |       |
|------------------|--------|-------|
| COURTNEY QUINN   | 29-Mar | 4 yrs |
| CARLOS MENDEZ    | 21-Mar | 3 yrs |
| AMY ROBINSON     | 7-Mar  | 3 yrs |
| CHARLES AMUSAN   | 28-Feb | 3 yrs |
| LOGAN ROBERTSON  | 27-Feb | 2 yrs |
| ELIZABETH AKIN   | 21-Feb | 2 yrs |
| KIM BENNINK      | 4-Jan  | 2 yrs |
| CONNER WANEES    | 3-Jan  | 1 yr  |
| ROBERTO ARELLANO | 3-Jan  | 1 yr  |

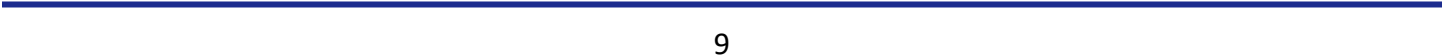


**Who is in the IT Audit team?** Rickey Clement and Tracey Powers

## What are IT Audit team's backgrounds?

Tracey joined REC as an internal auditor and pursued a specialization in information systems as soon as the opportunity arose. She is a Certified Information Systems Auditor (CISA) and holds the Cloud Security Alliance (CSA) Certificate of Cloud Security Knowledge (CCSK). Both the CISSP and the CISA require a minimum of five years relevant professional experience and successful exam completion.

**Why is having an IT Audit team important to TC?** Auditors provide a systematic assessment of an information system's security controls. By now, everyone has seen the devastating effects that ransomware can have on a county government. While it is impossible to make our systems impenetrable, these reviews inform system owners of both policy-driven and technology-driven vulnerabilities which they can work with ITS to correct or to plan for in future budget years.



# REC IT Audit Team (continued)

## Get to Know the Internal Audit Information Systems Audit Team (continued)

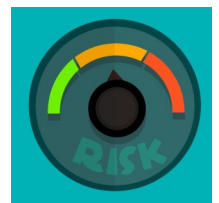


### What standards do you use to conduct your reviews?

For those systems managed by ITS and housed within the Travis County network, we use the Travis County Framework derived from the National Institute of Standards and Technology (NIST) Special Publication 800-53 (revision 5). This NIST publication provides the controls used to implement and inspect Federal Information Systems. Many state and local governments as well as private enterprise use NIST 800-53 controls in their own planning.

The NIST 800-53 is great when you have access to the network resources to review. However, many cloud service providers will not want to expose their network directly to their customers. For those applications residing in the cloud, we use the Cloud Security Alliance's Cloud Controls Matrix (CCM). The CCM provides us control methodologies to review how the county contracts with the cloud provider, how the cloud provider ensures customers of data safety, and how our departments establish policies to prevent data breaches and how to continue their missions when something goes wrong. We also use PCI-DSS guidance for credit card system reviews, Nacha for Automated Clearing House (ACH) reviews, and even the National Fire Protection Association standards when reviewing the fuel pumps.

**When will the IT Audit team visit my department?** They have worked already with many of the departments that have financial IT systems. Their schedule is risk-based with the highest risk systems having yearly reviews, and others on either 18 month or 24 month cycles. Departments can also reach out to request a consult if they'd like us to evaluate a system.



**How do I find out more about keeping the County's IT assets secure and effective?** ITS and the Information Security team have lots of information available to help departments secure their systems. A great place to start is on Travis Central, under the Information Security Program. The Information Security staff provides Technology Assessments to assure that new and current systems are minimizing their risk to the network. Finally, we recommend those individuals maintaining the applications and servers to subscribe to the Texas information Sharing and Analysis Organization (TX-ISAO) mailing lists which will let you know about the latest threats and new found vulnerabilities at [Texas Information Sharing and Analysis Organization \(TX-ISAO\) | Texas Department of Information Resources](#).

