



**TEXAS LOTTERY
COMMISSION**



**An Internal Audit of
Procure – To – Pay Cycle**

February 24, 2016

Report #16-001



McCONNELL & JONES LLP
CERTIFIED PUBLIC ACCOUNTANTS



Introduction

McConnell & Jones LLP (MJ) serving as the outsourced internal audit function (Internal Audit) for the Texas Lottery Commission (TLC) performed an internal audit of the Agency’s Procure – To – Pay cycle. We conducted this audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our observations and conclusions based on our audit objectives.

This report summarizes the audit scope, our assessment based on our audit objectives and the audit approach. Pertinent information has not been omitted.

Objectives and Scope

The purpose of this audit is to review business processes and internal controls related to the Texas Lottery Commission’s procurement to payment business cycles:

- A. Requisition Process
- B. Solicitation Process
- C. Purchase Order Process
- D. Receiving Process
- E. Invoice Receipt and Approval Process
- F. Payment Process

MJ also deployed an electronic survey to TLC staff in addition to assessing internal controls and business processes.

Audit Period:

The audit period included September 1, 2014 through August 31, 2015. However, some test procedures were performed as of fieldwork date. This work product was a point-in-time evaluation that cannot address the inherent dynamic nature of subsequent changes to the process/procedures reviewed.

Results and Conclusions:

Based on the audit results, we determined that controls over the Procure – To – Pay cycle are effective and working as intended to achieve the business objectives and comply with regulatory requirements. Internal Audit categorizes audit findings as Best Practices, Effective, Some Improvement Needed, Major Improvement Needed and Unsatisfactory and. **This audit resulted in findings that led to an overall internal control rating of Best Practices.** We noted one observation that is discussed in the detailed observations section of

Internal controls over the Procure – To – Pay cycle are best practices and working as intended



this report; newly hired purchasing staff conflict of interest statements are not obtained until completion of training instead of upon initial employment.

The executive summary tables include the business objectives, risks, management controls, our testing and results, recommended actions and management’s response (when required) for the Procure – To – Pay business processes.

Rating	Description of Ratings
Best Practices	Observations indicate best practice opportunities identified during the course of the review that may add value to other functions/departments/organizations. Best practices do not require management comments and do not require internal follow-up to validate implementation status.
Effective	Controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.
Some Improvement Needed	A few specific control weaknesses were noted, generally however, controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.
Major Improvement Needed	Numerous specific control weaknesses were noted. Controls evaluated are unlikely to provide reasonable assurance that risks are being managed and objectives should be met.
Unsatisfactory	Controls evaluated are not adequate, appropriate, or effective to provide reasonable assurance that risks are being managed and objectives should be met.

Acknowledgement:

We wish to thank all staff involved in this audit for their professionalism and positive outlook towards the assessment of their operations. Their efforts and responsiveness to our requests are greatly appreciated.



Internal Audit of TLC’s Procure –To- Pay Cycle – Executive Summary

Procurement and Contracting Processes

	PCP 1	PCP 2	PCP 3
Business Objective	To ensure the procurement processes promote fair competition, are transparent, result in the best value for the Agency and that goods and services are obtained according to the user specifications.	To ensure unnecessary purchases are avoided, adequate resources are available and user needs are met through well planned, coordinated purchasing practices.	To ensure that policies and procedures are current and incorporate relevant procurement laws and regulations and assure effective, systematic, and consistent procurement practices.
Business Risk	Unfair competition, conflicts of interest, lower quality goods and services at higher prices, goods and services do not meet user needs.	Unmet operational objectives, unauthorized purchases, wasted resources.	Violation of state procurement laws and internal policies, misunderstanding of purchasing requirements, inconsistent application of procurement rules and procedures.
Management Controls	Well defined, updated bid policies and procedures; trained and knowledgeable Purchasing & Contracts staff; effective record keeping system.	Needs assessment and cost benefit analysis (NRA) required for procurements meeting prescribed criteria; multiple reviews and approvals of NRA before purchase is initiated.	Well defined, updated procurement policies and procedures; use of checklists based on documented procedures; manager review of solicitation, contract, and purchasing files.
Control Tests	Examined solicitation documents such as bid notifications, evaluation committee approvals, tabulation summaries and contract award notifications to verify compliance with bid policies and procedures. Examined Purchasing & Contracts staff training certificates.	Examined Needs Risk Assessment\Cost Benefit Analysis forms to verify that procurements were planned and justified.	Tested compliance with procurement policies and procedures; examined solicitation notices, process checklists, approved requisitions, purchase orders, nondisclosure statements, Electronic State Business Daily (ESBD) posting and HUB subcontracting plan evaluations.



	PCP 1	PCP 2	PCP 3
Results	Effective controls are in place to ensure fair, open and transparent procurement processes. No exceptions noted	Effective controls are in pace to ensure unnecessary purchases are avoided. No exceptions noted	In two instances, searches of the System for Award Management (SAM) were non-compliant with established procedures; however these were self-identified and corrected prior to this audit. In one instance, a newly employed purchaser had not completed a conflict of interest form.
Recommended Actions	None	None	The SAM review oversight was noted and addressed by Purchasing & Contracts staff prior to the audit. No action recommended. Require purchasers to sign conflict of interest forms upon employment rather than upon completion of annual training.
Management Action Plans	N\A	N\A	TBD

Procurement and Contracting Processes Cont'd

	PCP 4	PCP 5	PCP 6
Business Objective	Upper management effectively monitors purchasing activity and results to ensure alignment with the Agency's procurement objectives and strategies.	To ensure purchases and contracts are made according to established procurement methods prescribed and mandated applicable procurement laws and regulations, as well as TLC policy.	To ensure that purchases orders are controlled and issued only when established approval requirements are met and adequate supporting documentation is maintained in an organized manner to provide historical references and audit trails.
Business Risk	Procurement strategy unlinked to TLC mission and objectives, threats to reputation resulting from unfair, unbid, or improperly bid contracts.	Reputation damaged through violation of state procurement laws and internal policies, wasted staff time and effort using cost ineffective procurement methods.	Unauthorized purchases, incorrect purchase order information, purchases coded to incorrect accounts, inadequate segregation of duties, lack of supporting documents and audit trails.



	PCP 4	PCP 5	PCP 6
Management Controls	Needs assessment and cost benefit analysis (NRA\CBA) required for procurements meeting prescribed criteria; upper management notified of and approves bid evaluation committee members; detailed recommendation report is prepared by evaluation committee and reviewed by upper management.	Procurement approval thresholds are prescribed by executive director order; procurement methods are prescribed by procurement policies and procedures; checklists based on prescribed procurement methods are used to ensure all requirements are addressed.	Purchase orders assigned unique identifier based on prescribed lists of numbers; eReq. approval workflow predetermined in MIP based on user, department, amount and type of purchase. A robust filing system exists to organize and maintain procurement documents.
Control Tests	Noted executive approval of Needs Risk Assessment\Cost Benefit Analysis reports; examined evaluation committee reports noting they were made available to executive management for review.	Tested whether prescribed procurement was used based on dollar amount and type of good or service to determine compliance with policies and procedures.	Compared eReq. to purchase orders to ensure accuracy; examined approvers in the eReq. workflow to determine proper approval and that account coding was verified by Controller’s Office staff. Observed filing system for procurement documents.
Results	Effective controls are in place to ensure upper management effectively monitors purchasing activity and results. No exceptions noted	Effective controls are in place to ensure purchases and contracts are made according to established procurement methods prescribed and mandated applicable procurement laws and regulations, as well as TLC policy. No exceptions noted.	Effective controls are in place to ensure that purchases orders are adequately controlled and issued and that supporting documentation is maintained in an organized manner to provide historical references and audit trails. No exceptions noted
Recommended Actions	None	None	None
Management Action Plans	N\A	N\A	N\A



Receiving Processes

	RP 1	RP 2	RP 3
Business Objective	To ensure adequate segregation of duties exist between purchasing, receipt and payment for goods and services.	To ensure incoming goods are received according to established procedures, secured and safeguarded until they are delivered to the purchase requester.	To ensure items are verified as received by the requestor and are in good condition prior to payment.
Business Risk	Payments made for goods or services not authorized or received by the Agency.	Merchandise is misplaced, damaged or misappropriated before reaching the purchase requester.	Agency pays for items not received or are not in good condition.
Management Controls	The purchasing, receiving and payment functions are separated into three distinct divisions within the Agency with well-defined procedures.	Most merchandise is received at the Agency’s central warehouse. Physical access to this warehouse is restricted to authorized badge holders. Merchandise not received at the central warehouse must be documented and signed by the receiver and then the forms submitted to the Office of Controller along with the invoice approval.	Purchase requestors are required to acknowledge receipt of goods received prior to invoice payment. The receiving document must accompany invoice authorizations.
Control Tests	Conducted business process walk throughs and reviewed receiving documents included with purchase orders and invoices.	Conducted business process walk throughs and reviewed receiving tracking log notating when goods were received and distributed.	Tested invoice payments to verify receiving documents were completed and submitted with the invoice prior to payment.
Results	Controls are effective to ensure adequate segregation of duties. No exceptions noted.	Controls are effective to ensure incoming goods are received, secured and safeguarded according to established procedures. No exceptions noted.	Controls are effective to ensure items are verified as received by the requestor and are in good condition prior to payment. No exceptions noted.
Recommended Actions	None	None	None
Management Action Plans	N/A	N/A	N/A



Invoice and Payment Processes

	IPP 1	IPP 2	IPP 3
Business Objective	To ensure that all invoices received are for authorized expenses.	To ensure goods or services have been received before payment is issued.	To ensure invoices are paid within the Texas Comptroller of Public Accounts time frame requirements.
Business Risk	Payments are made for goods or services not authorized by TLC.	The Agency pays for items or services not received.	Late payments cause non-compliance and incur interest.
Management Controls	The TLC requestor of services or merchandise is provided a copy of the invoice for review and authorization.	Electronic three-way matching of the purchase order, receiving report and invoice is performed.	All invoices are time stamped when received by each A/P staff member and entered into the tracking database with the invoices’ due date. An aging report is reviewed on a weekly basis by the A/P coordinator who addresses any issues.
Control Tests	Performed physical verification of invoice review and authorization.	Performed Physical verification of purchase order, receiving documents and invoice authorization was made prior to payment processing.	Tested for variances between due date and actual payment date.
Results	Controls are effective to ensure invoices are properly reviewed and authorized.	Controls are effective to ensure that the three-way match was properly performed prior to payment processing.	Controls are effective to ensure that all invoices are paid on or before due date.
Recommended Actions	None	None	None
Management Action Plans	N/A	N/A	N/A



Invoice and Payment Processes Cont'd

	IPP 4	IPP 5	IPP 6
Business Objective	To ensure that invoice payments are accurately made.	To ensure that Agency credit card charges are for valid business expenses.	Ensure that Agency credit card charges are authorized and reviewed.
Business Risk	Payments made to incorrect person, business or amount.	Agency credit cards are used to violate purchasing policy.	Unauthorized or non-business related credit card charges are paid with Agency funds.
Management Controls	A/P staff enters invoice information in the system which is then electronically matched to the purchase order. These invoice entries are reviewed by a different A/P staff member prior to payment posting. A second review is performed prior to the batch payment process being executed.	All credit card transactions are required to be placed on a purchase order and follow the authorization process prior to statement payment.	All credit card transactions are required to be placed on a purchase order and follow the authorization process prior to statement payment.
Control Tests	Performed walk through of the payment process and tested the invoice review and batch review processes by reviewing the respective reports.	Physical verification of credit card statement with backup documentation which include invoice and previously approved purchase orders.	Physical verification of credit card statement with backup documentation which include invoice and previously approved purchase orders.
Results	Controls are effective to ensure that invoice payments are accurately made.	Controls are effective to ensure Agency credit card transactions are for authorized purchases and comply with established purchasing processes.	Controls are effective to ensure Agency credit card purchases are reviewed and approved prior to statement payment.
Recommended Actions	None	None	None
Management Action Plans	N/A	N/A	N/A



SB20 Readiness and Compliance

	SB 1	SB 2	SB 3
Business Objective	To ensure that processes are in place to monitor legislative changes related to procurement requirements.	To ensure that processes are in place to identify Texas Statute changes impacting Agency procurement processes and design action plans to take appropriate actions.	To ensure that Texas Statute changes related to procurement through Senate Bill 20 (SB20) are implemented in a timely manner.
Business Risk	Agency is unknowingly non-compliant with state procurement statutes and regulations.	Agency does not implement legislative changes required for procurement activities and therefore is non-compliant.	Staff do not implement the required procurement practices outlined in SB20 and therefore are non-compliant with statute and regulations.
Management Controls	TLC’s Governmental Affairs and procurement staff monitor legislative activity for procurement related bills or amendments and adoption progress.	TLC’s Governmental Affairs and procurement staff monitor legislative procurement related bills and develop action plans to revise procurement policies and processes accordingly.	Procurement staff developed and update a SB20 implementation status matrix (project plan) that lists each section of SB20, the action required by staff, responsible divisions and implementation status.
Control Tests	Reviewed Agency policies and procedures related to legislative bill analysis and discussed the process with Agency staff.	Reviewed Agency policies and procedures related to legislative implementation projects and discussed the process with Agency staff.	Reviewed SB20 project plan, updated administrative rule, policies, procedures and forms to verify that processes have been updated to comply with SB20.
Results	Controls are effective to ensure that legislative changes to procurement practices are identified and monitored.	Controls are effective to ensure action plans are developed and monitored to ensure that legislative changes are implemented.	All SB20 requirements have been met. The required risk assessment and contract management handbook are in draft form as of this audit report.
Recommended Actions	None	None	None
Management Action Plans	N/A	N/A	N/A



Background

Volume Statistics

The Purchasing & Contracts Division and Office of Controller are primarily responsible for administering TLC’s Procure – To - Pay process. Purchasing & Contracts consists of a manager, three purchasers, a contract coordinator, two contract specialists, and a HUB coordinator. The Warehouse division consists of a manager and two staff that are responsible for receiving and distribution of goods ordered by Agency staff. In addition, there is seven accounts payable staff including the manager, in the Office of Controller who is responsible for processing vendor invoices. The table below summarizes Procure – To - Pay activity for Fiscal Years 2014 and 2015.

Procure-To-Pay Activity Fiscal Years 2014 & 2015

Description	FY 2014	FY 2015
Requests for Proposal	5	5
Active Contracts	91	98
Invitation for Bids Issued	3	5
Purchase Orders Issued	1,299	1,279
Total Expenditures	\$154,829,950	\$156,647,053

Source: Purchasing & Contracts Division

Legal Framework

The official rules of the Texas Lottery Commission are found in the Texas Administrative Code (TAC) Title 16, Part 9, Chapters 401 through 403. Chapter 401 contains five rules related to TLC procurement practices. Rule 401.101 specifically addresses lottery procurement procedures while Rule 401.105 addresses approval authority and responsibilities for major purchases.

The State of Texas Contract Management Guide, State of Texas Procurement Manual, various sections of the Texas Government Code such as 466, 2261 and 2262 and the TAC contain provisions that impact or influence TLC’s Purchasing & Contracts process. In addition, TLC has developed a purchasing manual and procurement policies and procedures that incorporate applicable state laws and regulations.

Texas Senate Bill 20, signed by the governor on June 4, 2015 and effective on September 1, 2015 amends current law relating to state agency contracting. The legislation places procurement reforms into law that follow earlier administrative direction to state agency heads. The purpose of the bill is to reform state agency contracting by clarifying accountability, enforcing ethical procurement practices, increasing transparency and ensuring a fair competitive process.



Audit Objectives & Procedures

The objectives of the Procure – To - Pay audit were to ensure the following:

1. Appropriate segregation of duties exists between procurement, receiving and payment activities.
2. Procurement practices are transparent, promote fair competition, ensure goods and services are obtained according to user specifications, and best value is received.
3. Procurements are well planned, coordinated, and justified to ensure adequate resources are available, user needs are met, and unnecessary purchases are avoided.
4. Current, well documented policies and procedures exist that incorporate applicable procurement laws and regulations and assure effective, systematic, and consistent procurement practices.
5. Upper management receives key information to allow for effective monitoring of procurement objectives, strategies, and results.
6. Procurement methods prescribed and mandated by applicable procurement laws and regulations as well as TLC policy are used when initiating purchase requisitions, purchase orders, and contracts.
7. Purchases orders are numbered, controlled, and based on e-requisitions approved through the MIP system's electronic workflow.
8. Procurement files are organized, indexed, and well maintained to support procurement transactions and provide a verifiable audit trail.
9. Merchandise ordered is appropriately received and safeguarded until distributed to the requestor.
10. Physical access to the central warehouse is limited to authorized individuals.
11. Central warehouse is maintained in an orderly manner to prevent loss or damage to merchandise maintained on premises.
12. Invoices received and paid are for authorized purchases.
13. Invoices are processed and paid within the Comptroller of Public Accounts prescribed requirements.
14. Invoices payments are accurate, reviewed and authorized according to TLC policies.
15. Agency credit cards are used for authorized purposes and do not circumvent procurement processes and regulations.
16. Procurement practices and requirements outlined in SB20 are implemented, including update of respective administrative rule, policies, forms and training.

To achieve the objectives of the audit, internal audit performed the following procedures:

1. Conducted interviews with Purchasing & Contracts, Warehouse and Office of the Controller staff;
2. Reviewed relevant state procurement laws, contract guides, procurement manuals and invoice payment guides;
3. Reviewed TLC's purchasing manual and procurement policies and procedures;
4. Examined a listing of contracts and purchase orders executed during the scope period;
5. Observed the filing system for procurement documents,



6. Selected 15 contracts for detailed testing of compliance with bid policies and procedures;
7. Examined purchase order files of the 15 selected contracts to test compliance with purchasing policies and procedures;
8. Reviewed Purchasing & Contracts staff procurement training certificates and conflict of interest statements;
9. Reviewed receiving policies and procedures;
10. Observed the central warehouse and receiving operations;
11. Reviewed TLC's payment policies and procedures;
12. Selected 30 payment transactions (including 15 related to the contracts tested) to test compliance with Agency payment policies and procedures;
13. Examined invoices and supporting documentation to test payment accuracy and authorization;
14. Reviewed payment batch reports for evidence of supervisor review prior to payment processing;
15. Calculated invoice received dates to payment dates to verify compliance with prompt payment requirements;
16. Reviewed Senate Bill 20 (SB20) implementation status project plan to verify all items outlined in the bill were identified and addressed;
17. Reviewed administrative rule, procurement policies and procedures, procurement forms and staff training to verify that they were updated to reflect SB20 requirements, and
18. Conducted a customer satisfaction survey to gauge user satisfaction with TLC's procure-to-pay process.

Conclusion

Texas Lottery Commission's internal controls over the business processes involved in the procurement to payment cycle are effective and working as intended. Additionally, the Agency has taken appropriate measures to address the revised procurement practices outline in Senate Bill 20.

Observation Summary

We noted that the timing for newly hired procurement staff to sign their Conflict of Interest (COI) statement should be changed from when they complete their annual training to requiring the form to be completed upon hiring.

Procurement procedures require that a search of the System for Award Management (SAM) be completed no earlier than seven (7) calendar days prior to award and no later than the date of issuance, of the purchase order or contract. The purpose of the SAM search is to check for excluded vendors on the Excluded Parties List System (EPLS). In two instances, SAM searches were non-compliant because they were completed more than seven calendar days prior to award. These exceptions were discovered and addressed by Purchasing & Contracts staff prior to the audit; therefore remedial action is not recommended or necessary.



Detailed Opportunities and Recommendations

Opportunity 1: Conflict of Interest Statements

A conflict of interest (COI) statement was not on file for a newly hired purchaser. TLC Procedure AD-SS-PU-020-Processing a Requisition states: *“Purchasing and Contracts staff who have been delegated the authority to purchase must sign a conflict of interest statement each year.... The signed form will be maintained by Human Resources.”* TLC’s purchasing manual incorporates this provision but links completion of the statement to completion of the annual Purchasing and Contracts training. The TLC purchasing manual states: *“Purchasing & Contracts staff and all employees completing the annual Purchasing and Contracts training, or otherwise required by written procedure, will be required to sign a Conflict of Interest document, which will be maintained by Human Resources.”*

The employee who had not signed a COI statement was hired in June 2015, which was after the 2015 annual training session that occurred on April 8, 2015. The intent is to have the employee sign the COI statement after the 2016 training session. However, TLC has an opportunity to ensure there is no gap in the completion of COI statements that could remain unsigned between an employee’s hire date and the date of annual training.

Implication:

The intent of the COI statement is to certify that a purchaser has read and understands TLC’s COI policy. The acknowledgement is critical to achieving TLC’s internal control goals inherent in the policy. Accordingly, there should be no gaps between when a purchaser assumes the position and when they sign the COI statement. Their certification and understanding should be in effect during the entire time they are a purchaser. Therefore, new purchasers should sign a COI statement immediately upon assuming the position rather than waiting until they complete the annual training. Otherwise, TLC is out of compliance with procedure AD-SS-PU-020 during the period between the date the purchaser assumes the position and the date of the annual training. The Purchasing & Contract manager indicated that the purchaser has signed a Non-Disclosure and Conflict of Interest Statement form for each of the Invitation for Bid (IFB) and Request for Proposal (RFP) procurements that have been released since his employment. These statements are specific to each solicitation. However, the general COI statement required by procedure AD-SS-PU-020 had not been completed and signed at the time of the audit. The purchaser completed and signed a COI statement after auditors informed the Purchasing & Contracts manager that one did not exist.



Recommendation:

Revise the TLC purchasing manual and procedure AD-SS-PU-020- Processing a Requisition to require new purchasers to complete the Conflict of Interest statement at the time they assume the position rather than when they complete annual training. Human Resources staff in cooperation with Purchasing & Contracts staff should ensure the COI statement is completed and signed timely.

Management Response:

Management concurs with the recommendation and will update the purchasing manual and procedure AD-SS-PU-020 Processing a Requisition by April 30, 2016.



Appendix A - Survey

Internal audit deployed a web-based survey to individuals who either initiate or approve purchase requisitions on behalf of the Texas Lottery Commission. The purpose of the survey was to gather user perspectives on the effectiveness of TLC’s procurement to payment process. The following table summarizes deployment information and the response rate.

Date Survey Deployed	10/6/2015
Date Survey Closed	10/29/2015
Total Recipients	73
Total Responses	47
Response Rate	64%

The following is a summary of survey results. See the survey tabulation in this appendix for complete responses.

- More than a third of respondents (36.2 percent) enter or approve requisitions weekly while about 1 in 4 (25.5 percent) say they enter or approve requisitions less frequently than monthly.
- Purchasing and Contracts staff received high marks for their professionalism with 40.4 percent of respondents rating them exceptional and 51.4 percent ranking them good.
- Slightly more than a third (34 percent) of respondents felt that the Purchasing and Contracts staff does an exceptional job of processing orders timely while 46.8 percent responded that the department does a good job of timely processing.
- Purchasing and Contracts staff received high marks for their communication abilities with 34 percent of respondents rating them exceptional and 44.7 percent rating them good.
- Respondents rated the technical knowledge, skills, and abilities of Purchasing & Contracts staff high with 51.1 percent of respondents saying it was exceptional and 38.3 percent saying it was good.
- Nearly all respondents (95.7 percent) say they get the information they need or their issues resolved when they contact or visit Purchasing & Contracts staff.
- The top four purposes for contacting Purchasing & Contracts staff include: purchase orders (29.8 percent), requisitions (25.5 percent), vendor issues\information (19.2 percent) and contract negotiation (17 percent).
- When asked if one person made a difference in their most recent contact with Purchasing & Contracts, 61.7 percent of



respondents said “Yes” while 38.3 percent said “No”. In this instance a “No” response could indicate that more than one person assisted the respondent.

- Respondents as a whole were highly satisfied with the services provided by Purchasing & Contracts with 53.2 percent indicating they were very satisfied, 29.8 indicating satisfied and 10.6 percent remaining neutral.
- Although 89.4 percent of respondents are satisfied with the level of purchasing/contract/ invoice processing training they receive, 10.6 percent said they were not satisfied with the level of their training.
- When asked if they feel the purchasing\contracting process is cumbersome 44.7 percent of respondents said no while

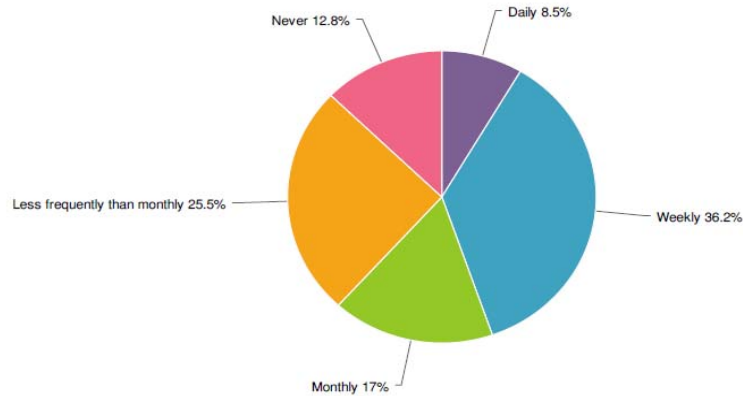
27.7 percent said yes and 27.7 percent said they have no involvement with the process.

- Most respondents (70.2 percent) prefer for purchase order files to be electronic and stored on computer rather than paper folders stored in cabinets (12.8 percent). The remainder (17.0 percent) said they do not use purchase order files.
- When asked if invoices were processed accurately and timely once submitted to the Office of Controller, 76.6 percent of respondents indicated yes while 23.4 percent indicated that they were not involved with invoice processing.

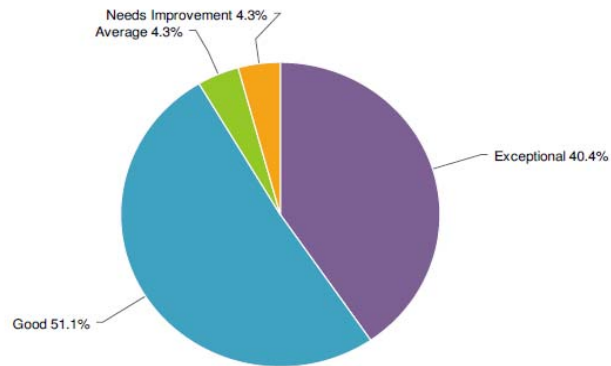


MJ Web-Based Survey Results – Procure-To-Pay Cycle

1. How often do you enter and or approve requisitions in the MIP procurement system?

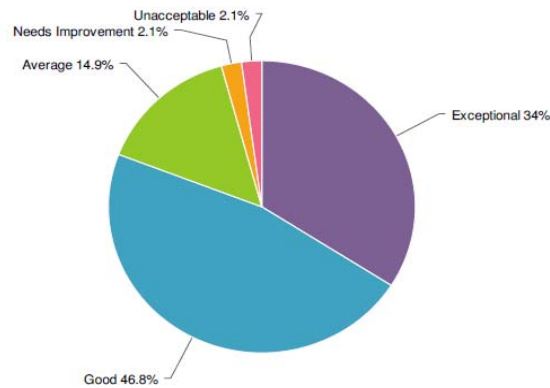


2. How would you rate the professionalism of Purchasing and Contracts staff?

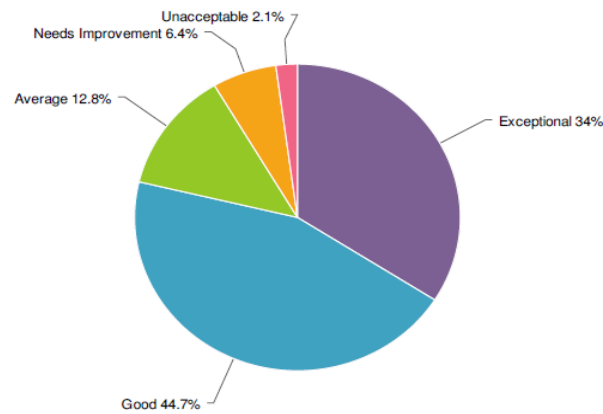




3. How would you rate the timeliness with which your order was processed by Purchasing & Contracts staff?

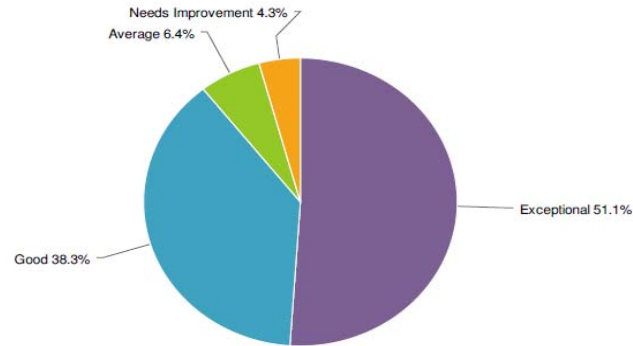


4. How would you rate the communication abilities of the Purchasing & Contracts staff?

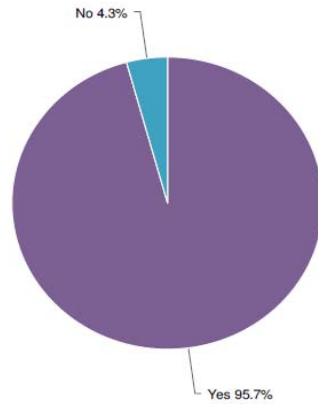




5. How would you rate the technical knowledge, skills, and abilities of the Purchasing & Contracts staff to service your needs?

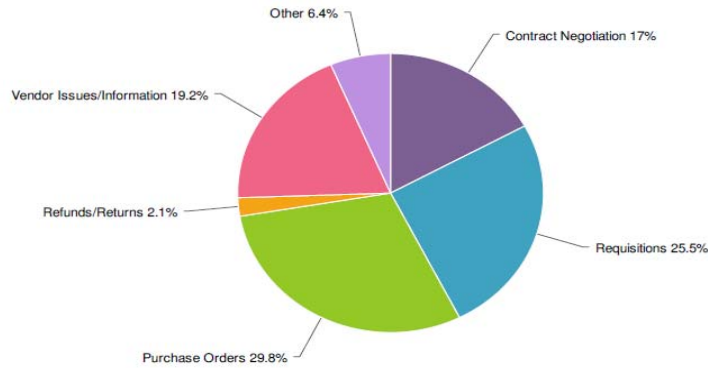


6. When you contacted or visited Purchasing & Contracts, did you get the information that you needed or your issue resolved?





7. What was the purpose of your most recent contact with Purchasing & Contracts?

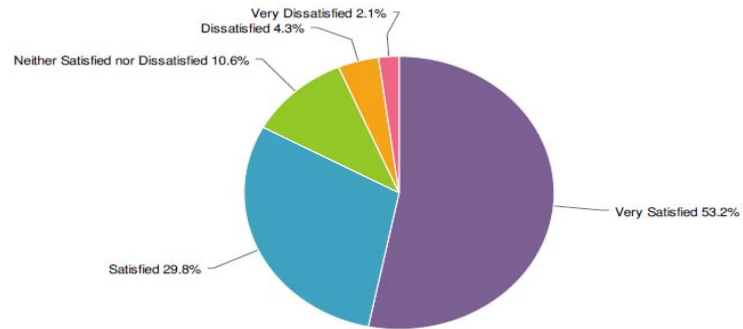


8. Did any one person make a difference in your most recent contact with Purchasing & Contracts?

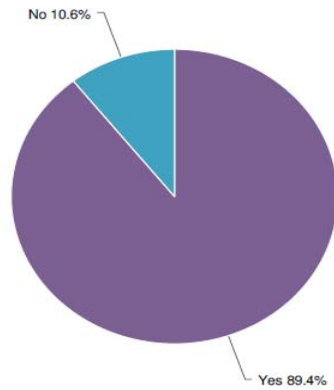




9. Overall how would you rate your degree of satisfaction with the services provided to you by Purchasing & Contracts?

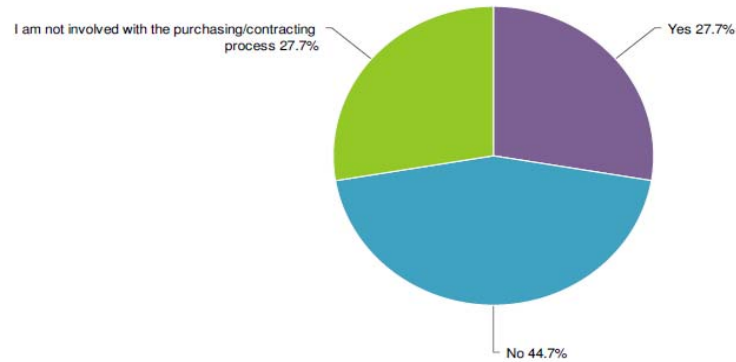


10. Are you satisfied with the level of purchasing/contract/invoice processing training you receive?

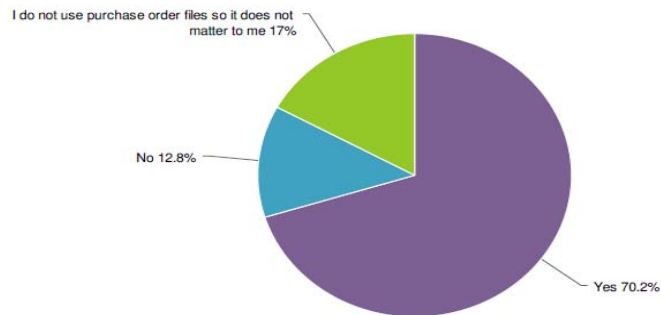




11. Do you feel that the purchasing/contracting process is cumbersome?



12. Would you prefer for purchase order files to be electronic and stored on computer rather than paper folders stored in cabinets?





13. Are invoices processed accurately and timely once submitted to the Office of Controller?

