

Section 3.1

Purchase/Procurement Audits

The complete purchasing package serves as the link from the purchase to the payments transaction in the TPASS files and/or the agency's files. These elements also provide the required audit trail from the agency's internal requirements and encumbrances through the final payment to the contractor and should include the following list of items:

1. Purchase order/requisition issued;
2. Contract number/requisition number;
3. Contractor name, identification (VID or TIN) number and address;
4. Description and specifications of items or services procured,
5. Contract start and end dates (estimated for emergency purchases);
6. Total or estimated contract dollar amount;
7. Signature(s) of authorized purchasing representative(s);
8. Commodity class and item number;
9. Emergency justification letter (if applicable);
10. Proprietary justification letter (if applicable);
11. CMBL bidders mailing list;
12. Historically Underutilized Business (HUB) source statements;
13. Bid tabulation sheet;
14. Formal or informal written bids (where applicable);
15. TPASS Review of Specifications for service contracts exceeding \$100,000 per year (when TPASS has delegated the purchase back to the agency);
16. Good Faith Effort (GFE) for contracts exceeding \$100,000 per year;
17. Purchase Category Code (PCC);
18. Verification of Texas Market Place posting;
19. Vendor's Invoice;
20. Documentation of receipt of goods and/or services

For Lease payments, the following items are verified: the vendor name and identification number, the payment amount (including any CPI increases), the payment period, and the lease number. The lessor's name should match the name entered in the CPA leasing system.