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# **CITY OF SAN ANTONIO**

## **OFFICE OF THE CITY AUDITOR**



Audit of Department of Human Services

Senior Centers

Project No. AU16-008

January 26, 2017

Kevin W. Barthold, CPA, CIA, CISA  
City Auditor

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## Executive Summary

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As part of our annual Audit Plan approved by City Council, we conducted an audit of the Department of Human Services (DHS), specifically the Senior Centers. The audit objective and conclusion follow:

**Determine if Senior Centers are efficiently and effectively managed in accordance with policies, procedures, and guidelines.**

The Senior Centers are managed efficiently and effectively. DHS passed the 2015 annual program and fiscal reviews conducted by the Alamo Area Council of Governments (AACOG) with minimal exceptions and no responses were required. Additionally, they have established guidelines that serve as internal controls to ensure operations are on track to meet program goals and objectives.

We did note areas where Senior Center staff can improve processes to ensure compliance with the department's internal guidelines. Specifically:

- Required employee forms that serve as confidentiality agreements with regard to participant personal information were not consistently on file.
- Required criteria documents for volunteer selection, screening and training was not consistently completed.
- Not all Center Managers were certified in first aid and CPR as required.
- Guidelines in place to ensure driver accountability and transportation safety were not consistently followed.

Department of Human Services Management's verbatim response is in Appendix C on page 7.

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## Background

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The Department of Human Services (DHS) Senior Services Division (SSD) provides nutrition, health, social and other support services to encourage seniors to lead active and engaged lives in the community. SSD oversees 59 Senior Centers across San Antonio, consisting of 9 City comprehensive centers, 8 City part-time nutrition centers, and 42 vendor/volunteer nutrition sites<sup>1</sup>. DHS reported 18,576 senior participants across all the centers in FY2015 and 31,941 in FY2016.

The SSD provides an array of programs and services specifically designed for older adults. The Senior Nutrition Program (SNP) provides senior citizens (60 years and older) with a nutritionally balanced weekday meal in a congregate setting free of charge. The centers also provide an opportunity for seniors to socialize and participate in a variety of extracurricular activities such as health and wellness activities, computer and nutrition education, field trips, and volunteer opportunities. Transportation to centers is also available for those eligible participants living within a 5 mile radius of a particular center.

The SNP is funded by the Texas Department of Aging and Disability Services (DADS) through the Alamo Area Council of Governments (AACOG), cash donations from participants (program income), and the City's General Fund, as illustrated in the following chart for fiscal year 2015 and 2016.

Funding Sources for Senior Centers	FY2015 Actual	FY2016 Budget
AACOG (Federal Grant Funding)	\$2,269,282.47	\$1,876,080.00
Program Income (Cash Donations)	\$46,160.82	\$53,000.00
City (General Fund)	\$9,250,272.98	\$10,500,681.03
<b>TOTAL FUNDING</b>	<b>\$11,565,716.27</b>	<b>\$12,429,761.03</b>

Source: SAP

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<sup>1</sup> Vendor and volunteer nutrition sites are not owned or leased by the City; they are managed and maintained by the site's agency/organization (i.e. church, senior community center, senior living apartment).

## Audit Scope and Methodology

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The audit scope included review of DHS Senior Service Division's (SSD) standard operating procedures, vendor contract compliance, senior participant records, 2015 results of fiscal/program reviews conducted by AACOG and fiscal transactions for program income and vendor payments. Our audit period was October 1, 2014 through August 1, 2016. We randomly selected 10 of the 59 Senior Centers to perform our testing which comprised of 3 City operated centers and 7 vendor/volunteer nutrition sites.

We conducted interviews and walkthroughs with key SSD personnel at Senior Centers and DHS to obtain an understanding of the services provided to senior citizens. We used the SSD's Senior Centers Operations Manual and the Senior Nutrition Program (SNP) Operations Manual as criteria for our test work. Additionally, we used reports from the SAMS (Social Assistance Management Software) system to verify participants and meal counts. SAMS is administered and maintained by the State and AACOG.

To determine compliance with procedures, we conducted site visits at 10 Senior Centers to review documentation and observe serving of meals. To determine if the City processed reimbursement requests from the grantor and payments to vendors appropriately, we verified program income and examined participant rosters, statement of meals served, and SAMS reports.

To test facility inspections and maintenance at the 10 City owned/leased centers, we selected a random sample of four centers. We reviewed reports from the bi-annual inspections that were performed during fiscal year 2016 and the associated work orders for serviced repairs.

We relied on computer-processed data in SAP, the City's accounting system, to validate payments and expenses for the Senior Centers. Our reliance was based on performing direct tests on the data rather than evaluating the system's general and application controls. We do not believe that the absence of testing general and application controls in SAP had an effect on the results of our audit.

We conducted this performance audit in accordance with generally accepted government auditing standards. 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 findings and conclusions based on our audit objectives.

## Audit Results and Recommendations

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### A. Policies and Procedures Are Not Consistently Followed by Staff.

1. Required employee forms that serve as confidentiality agreements with regard to participant personal information were not consistently on file as required by the SNP Operations Manual. We identified the following deficiencies:

- Employee Code of Conduct forms were not on file for 2 of all 6 (33%) City employees reviewed at the City operated centers.
- Evidence of confidentiality training which instructs Senior Center's staff that participant personal information should be filed and secured was not on file for 2 of all 14 (14%) staff for the 10 centers reviewed.

Without evidence of staff acknowledgment accepting responsibility to maintain confidentiality, the City could be liable for incidents involving inappropriate disclosure of confidential information.

2. Required documentation of criteria for selection and training of volunteers was not consistently completed.

The Senior Centers Operations Manual requires all potential volunteers at City operated centers to complete an application, agreement form, background check, face-to-face interview, orientation, and training. Our review of all 15 volunteers from our sample of 3 City operated centers identified the following:

- 1 did not have a volunteer application on file.
- 2 did not have a background check on file.
- All did not have evidence of a face-to-face interview or orientation.
- 12 did not have evidence of completed training.

If SSD does not comply with the volunteer screening and selection process, the City could be liable for incidents involving a volunteer and senior participant. Additionally, without continuous training provided to selected volunteers, the ability of the Senior Centers to meet the needs of senior participants may be less effective.

3. Not all Center Managers are certified in first aid and CPR as required.

The SNP Operations Manual requires Center Managers to have a current American Red Cross first aid and CPR certification.

Of the 10 centers we visited, two Center Managers were not certified to conduct first aid and/or CPR.

Safety concerns for the senior participants increase if a senior participant is not able to receive timely first aid/CPR in the event of an emergency.

4. Guidelines in place to ensure transportation safety and driver accountability were not consistently followed.

We identified the following control deficiencies for audit period October 1, 2015 through June 30, 2016:

- Support for tracking of passenger field trips is not consistently completed. For a random sample of 10 days, we noted 3 field trips were taken. We identified that all passenger logs had incomplete documentation of riders for the field trips (i.e. missing rider's name). Consequently, it was unclear which participants were on the trip and how many returned back to the center.
- For a random sample of 5 of 20 city employed chauffeurs selected, evidence of annual Motor Vehicle Report (MVR) reviews did not exist.

The Senior Centers Operations Manual requires chauffeurs to complete passenger logs for all trips. Additionally, DHS is required to review MVRs annually to ensure chauffeurs continue to have an acceptable driving history to transport senior participants.

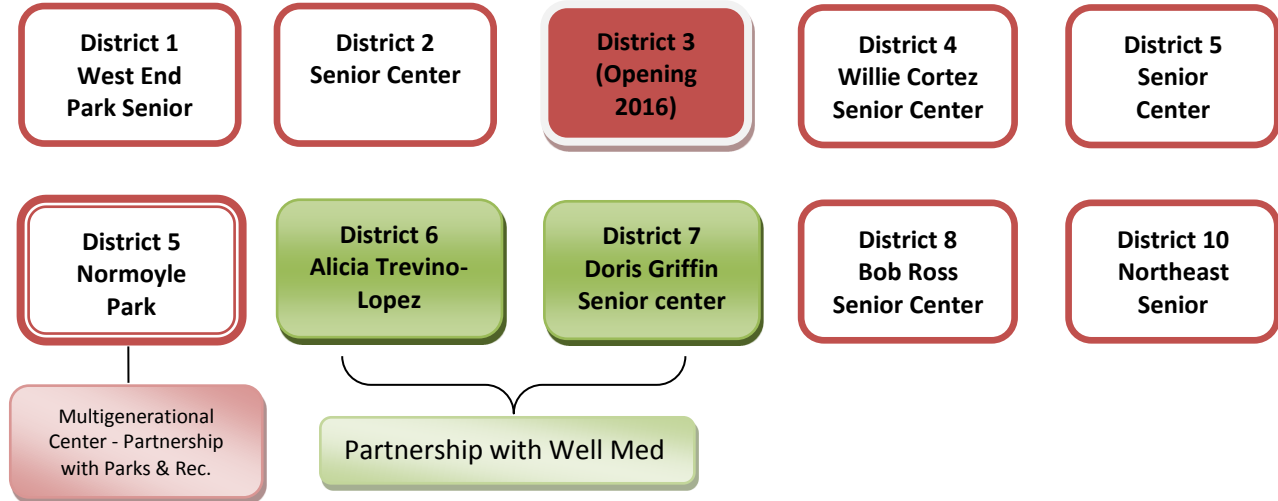
Inadequate documentation of the transportation of senior participants and chauffeur driving records increases the safety risk of senior citizens.

### **Recommendation**

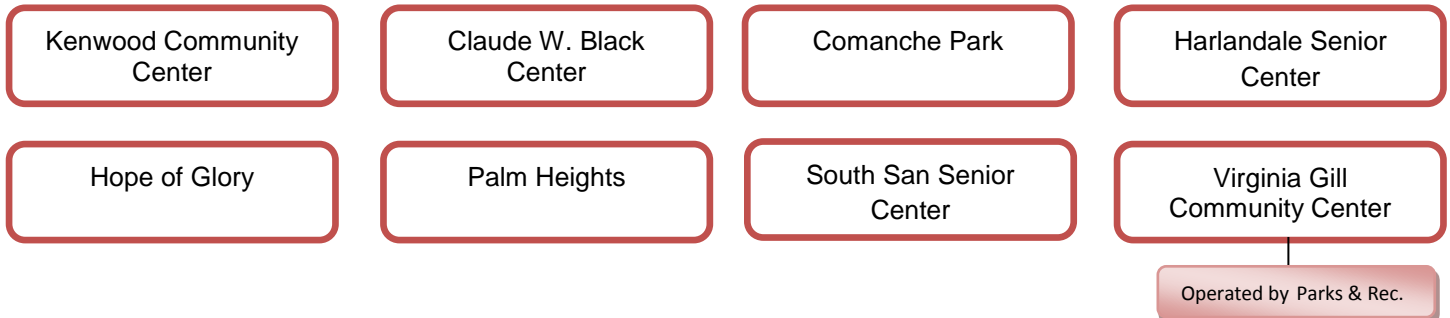
The DHS Director should put monitoring controls in place to enforce compliance with documented policies and procedures to include completion of required employee forms, training and certifications.

## Appendix A – Senior Center Sites

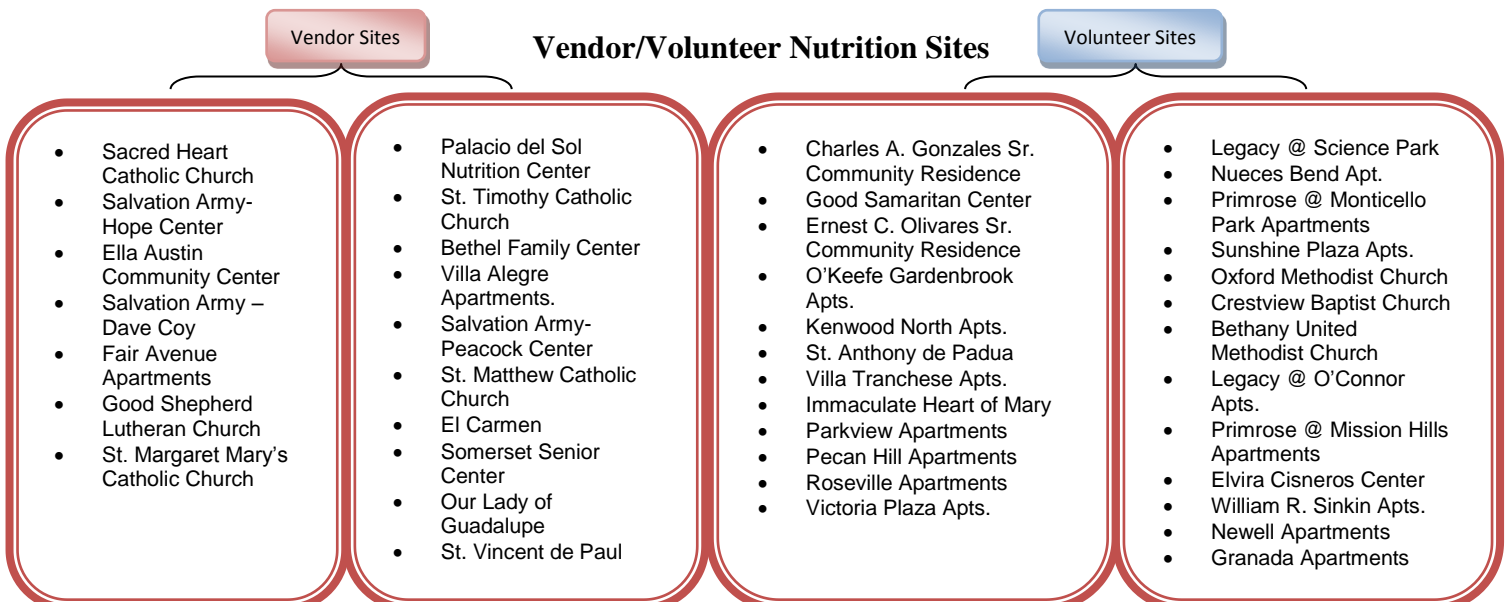
### City Comprehensive Centers



### City Part-Time Nutrition Centers



### Vendor/Volunteer Nutrition Sites



Provided by DHS Senior Services Division



## **Appendix B – Staff Acknowledgement**

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Sandra Paiz, CFE, Audit Manager  
Holly Williams, CISA, CRISC, Auditor in Charge  
Amy Barnes, CFE, CGAP, Auditor

## Appendix C – Management Response



### CITY OF SAN ANTONIO

P.O. Box 839966  
SAN ANTONIO TEXAS 78283-3966

December 20, 2016

Kevin W. Barthold, CPA, CIA, CISA  
City Auditor  
San Antonio, Texas

RE: Management's Corrective Action Plan for the audit of DHS Senior Centers


The Department of Human Services (DHS) has reviewed the audit report and has developed the below corrective actions corresponding to report recommendations.

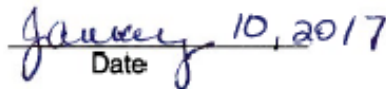
Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
A	<b>Policies and Procedures Are Not Consistently Followed by Staff.</b> The DHS Director should put monitoring controls in place to enforce compliance with documented policies and procedures to include completion of required employee forms, training and certifications.	4	Accept	Yolanda Perez, Human Services Administrator	December, 2016

Recommendation				
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title
	<p><b>Corrective Action Plan:</b></p> <p>DHS has implemented corrective action. The Senior Services Division will continue to implement controls to monitor completion of required employee/volunteer forms, training, certifications, transportation logs and motor vehicle record checks.</p> <p>DHS has developed and implemented an employee checklist to ensure all certifications and trainings are completed. CPR training for all required employees was completed on December 13, 2016 and Employee Code of Conduct forms were reviewed and corrected in October, 2016. An employee checklist has been created and will be completed for all new employees and current employees during administration of their annual EPE to ensure scheduling and completion of all internal policy forms and training requirements.</p> <p>A Senior Volunteer Checklist was implemented in December 2016 to ensure completion of application, background checks, and training for each volunteer. In September 2016, DHS took over Volunteer Processing for partner sites to ensure consistency and compliance with all COSA volunteer requirements. Senior Center Managers and/or Nutrition Site Coordinators will complete reviews and retain a copy on file to document all tasks completed.</p> <p>Senior Transportation Logs were developed and implemented by DHS in March 2016 and training was held in April 2016. The Mobility Manager and Program Manager receive and review logs weekly to ensure logs are completed correctly.</p> <p>Senior transportation staff coordinated with Risk Management in December 2016 on the MVR processing and will maintain an up-to-date Primary Driver List at all times. Any changes will be submitted to Risk Management and they will run MVR checks and will contact Senior Transportation if any problems arise. DHS will track completion of MVR checks and results for all drivers. DHS sent an updated list to Risk Management on December 20, 2016.</p>			

We are committed to addressing the recommendations in the audit report and the Corrective Action Plan as presented above.

Sincerely,

  
 Melody Woosley  
 Director  
 Department of Human Services

  
 Date

  
 María Villagómez  
 Assistant City Manager  
 City Manager's Office

  
 Date