



City of San Antonio

Agenda Memorandum

File Number:17-3491

Agenda Item Number: 10.

Agenda Date: 5/30/2017

In Control: Audit Committee

AUDIT COMMITTEE SUMMARY

May 30, 2017

Audit of Department of Human Services Senior Centers

Report Issued January 26, 2017

Audit Objective

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

Background

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. Currently, SSD oversees 58 Senior Centers across San Antonio, consisting of 10 City comprehensive centers, 8 City part-time nutrition centers, and 40 vendor/volunteer nutrition sites. DHS reported 18,576 senior participants across all the centers in FY2015 and 31,941 in FY2016.

The Senior Centers are funded collectively 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 Actual |
|------------------------------------|------------------------|------------------------|
| AACOG (Federal Grant Funding) | \$2,269,282.47 | \$2,256,449.00 |
| Program Income (Cash Donations) | \$46,160.82 | \$46,900.45 |
| City (General Fund) | \$9,250,272.98 | \$9,865,854.72 |
| TOTAL FUNDING | \$11,565,716.27 | \$12,169,204.17 |

Source: SAP

Audit Scope & Methodology

Our audit period was October 1, 2014 through August 1, 2016. We randomly selected 10 of the 59 Senior Centers to perform testing which included 3 City operated centers and 7 vendor/volunteer nutrition sites. The audit scope included review of SSD's 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.

Audit Conclusions

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.

DHS Senior Management agreed with the audit observations and has developed positive action plans to address them.