



City of San Antonio

Agenda Memorandum

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In Control: Audit and Accountability Committee

AUDIT COMMITTEE SUMMARY

September 15, 2020

DHS After School Challenge Program Follow-up

Report Issued September 3, 2020

Audit Objective

Determine if recommendations made in the prior audit of DHS After School Challenge Program have been effectively implemented.

Background

On June 14, 2018, the Office of the City Auditor completed an audit of the DHS After School Challenge Program to determine if contract administration is effective to ensure compliance with key terms of the contract and accuracy of performance measures. Previous recommendations included the areas of timeliness, supervisory review/approval and the retention of supporting documents.

Scope & Methodology

The audit scope was limited to the recommendations and corrective action plans made in the original report for the timeframe of October 2018 to February 2020.

We interviewed key DHS personnel to gain an understanding of newly implemented program changes. Testing criteria included reporting standards as stated within internal policy and procedures and contractual agreements.

Direct testing focused on evaluating key program monitoring reports for timing, approval and supporting documentation.

Conclusions

We determined that the Department of Human Services (DHS) developed updated policies and procedures to assist in the achievement of previous recommendations. Additionally, there was improvement in the retention and management review of supporting documentation. However, policies and procedures were not fully implemented affecting report timing, the collection of appropriate supporting documentation and overall contract administration; therefore, previous recommendations were not fully met.

We recommend that the Director of DHS should ensure:

- The adequate timing of reviews conducted by Contract Monitors and the timely communication of review results to school districts so that review results are relevant to the current contract year,
- Each district understands the importance of reporting obligations and associated timelines so that performance reviews and end of contract reviews may be completed timely,
- That new contracts are finalized timely so that districts and Contract Monitors have the necessary contractual guidance prior to program inception.
- Data sharing concerns are resolved timely and mitigated within contractual terms,
- Student-level data is obtained to validate reported performance and contractual compliance,
- The appropriate payment reduction guidelines are followed when districts underperform or do not meet reporting requirements.

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