
**CITY OF SAN ANTONIO
OFFICE OF THE CITY AUDITOR**

**SAN ANTONIO METROPOLITAN
HEALTH DISTRICT**

AUDIT OF SA KIDS B.R.E.A.T.H.E. PROGRAM
PROJECT NO. AU24-017
DECEMBER 18, 2024

BUDDY VARGAS, CPA, CIA, CFE
CITY AUDITOR



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Executive Summary

As part of our annual Audit Plan approved by City Council, we conducted an audit of the San Antonio Metropolitan Health District (SAMHD), specifically the SA Kids B.R.E.A.T.H.E. Program. The audit objective and conclusions follow:

Determine if SA Kids B.R.E.A.T.H.E. program is adequately managed and in compliance with policies and grant requirements.

Overall, SA Kids B.R.E.A.T.H.E. (SAKB) is adequately managed and in compliance with policies and grant requirements.

Staff are receiving adequate training to effectively provide services. Services are being provided per the program guidelines. Additionally, SAKB staff are meeting the requirements of the EXHALE grant provided through the Texas Department of State Health Services and funds are being utilized appropriately by SAKB, to include monitoring of contractor use of funds and reimbursements for services provided. SAKB staff are adequately marketing services to areas where interventions are most needed. Finally, performance measures exist and are adequately supported.

We make no recommendations to SAMHD; consequently, no management responses are required. Management's acknowledgement is in Appendix B on page 9.

Background

The SA Kids B.R.E.A.T.H.E. program was created through partnership with the South Texas Asthma Coalition to help curb negative outcomes associated with childhood asthma. B.R.E.A.T.H.E (Building Relationships, Effective Asthma Teaching in Home Environments), was developed in 2018 with the goal of improving the quality of lives of children with asthma by teaching them and their family best practices for asthma control. Desired outcomes include a reduction in hospital visits, increase in school participation, reduction in lost work for parents due to asthma concerns, and saving families and the healthcare system money.

These outcomes are achieved through working directly with children and families to provide Asthma Self-Management Education (AS-ME). Community Health Workers (CHWs) meet with program participants, ages 3 – 17, and their families several times during the 12-month program to provide education, resources, and advocacy. Services may include how to use asthma devices, developing an asthma action plan, reviewing for allergens or triggers in the home, and referrals to community resources. Visits may also include program promotion with the participants health care provider, school, or day care. Participants can be referred to the program by anyone including self-referral, school nurses, health care providers, hospitals, and managed care organizations. Historically, health care providers have been the most consistent source of referrals. Eligibility criteria include either one (1) asthma hospitalization, or two (2) clinical incidents due to uncontrolled asthma (e.g., hospital/urgent care visit, steroid bursts), or a school related incident (e.g., 2 unscheduled school treatment in a week, missing 10% or more of school days). Participation in the program is free.

Additionally, the SAKB program performs several functions to help improve the quality of life for persons with asthma including improving city-wide policies around tobacco and vaping use, health worker education, electronic health records usage for tracking asthma management, insurance partnerships, and program marketing.

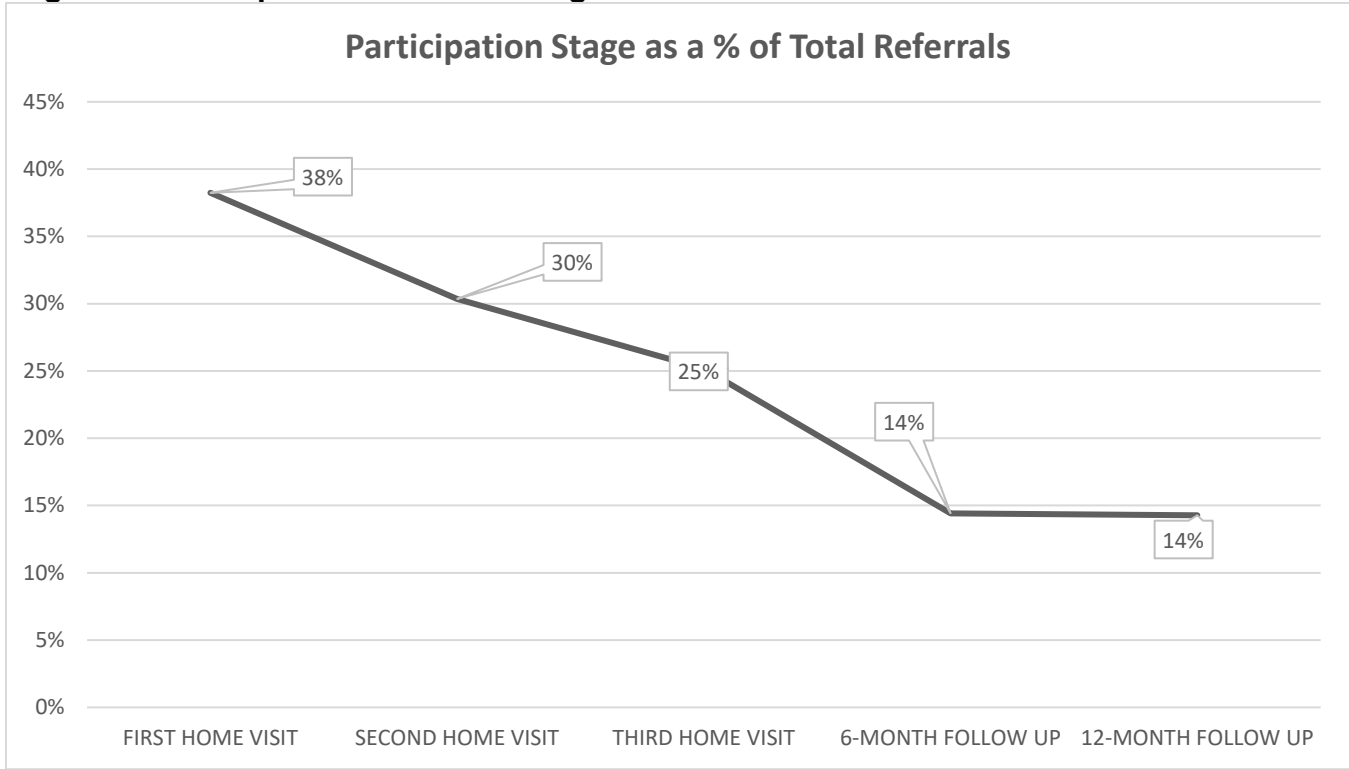
The SA Kids B.R.E.A.T.H.E. program is funded through a combination of general funding and a pass-through grant from the US Centers for Disease Control & Prevention (CDC) through the Texas Department of State Health Services EXHALE Program. Actual program funding follows:

Table 1: SAKB Grant and General Funding Fiscal Year (FY) 19 – FY24

Fiscal Year	EXHALE	General Fund	Total Funding
FY19	\$0	\$331,143	\$331,143
FY20	\$189,550	\$276,952	\$466,502
FY21	\$131,249	\$475,431	\$606,680
FY22	\$203,331	\$498,020	\$701,351
FY23	\$212,160	\$541,998	\$754,158
FY24	\$215,000	\$606,240	\$821,240
Total	\$915,290	\$2,729,784	\$3,681,074

A referral to the program is the initial requirement for SAKB to potentially enroll a participant in the program. A participant is considered “enrolled” once the first home visit is completed. Referrals to the program have averaged about 278 per year, ranging from 150 in the first year, to a high of 431 in FY2023. One of the greatest challenges that SAKB staff face is enrolling participants and maintaining participants through the year-long program. As noted in the graph below, for all referrals SAKB converted 38% to enrollments with 14% of referrals completing the program (see Figure 1 below).

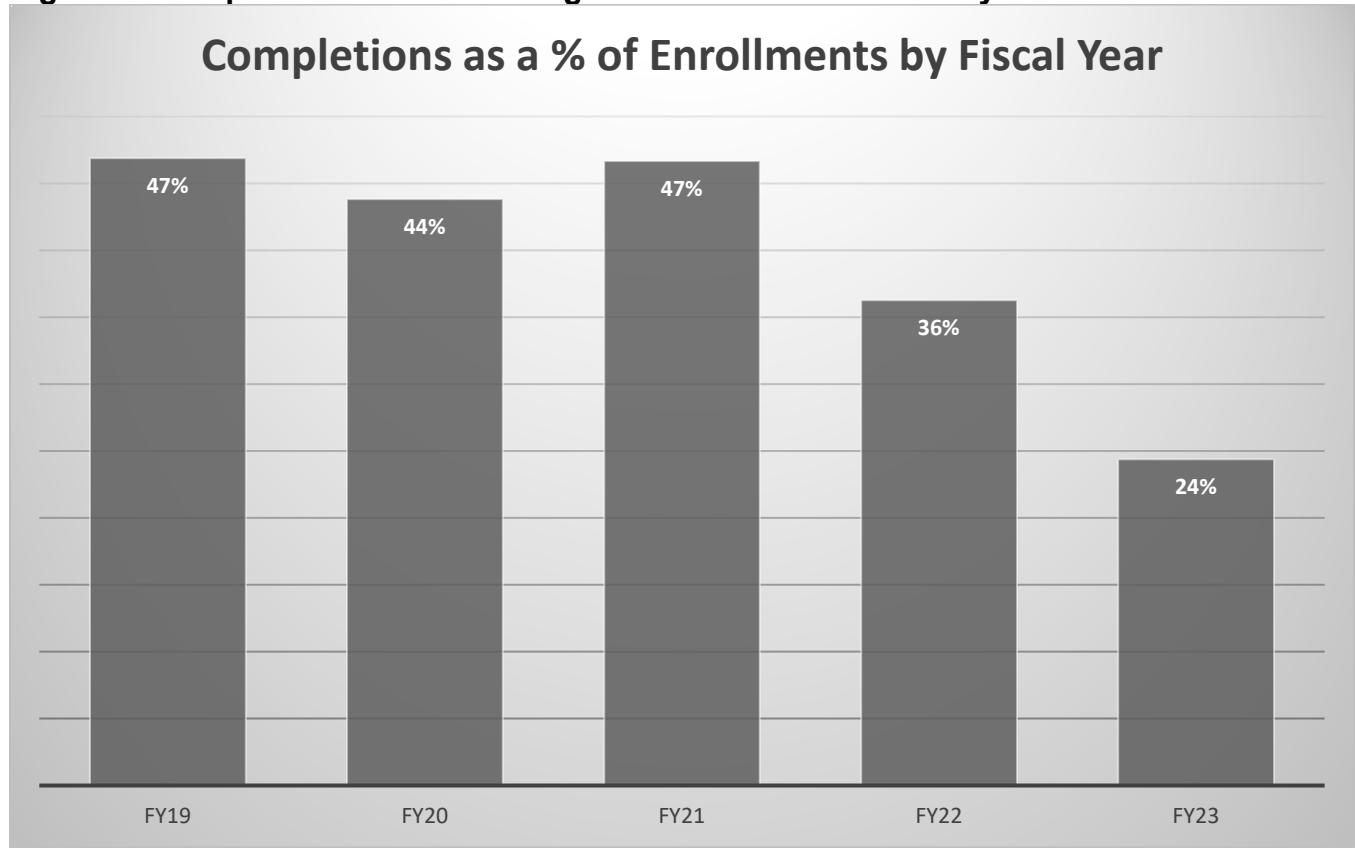
Figure 1: Participation as a Percentage of Total Referrals FY19 – FY23



Source: SAKB Program Data

The reasons a referral may not convert to an enrollee can vary from being unable to contact the family, ineligibility for the program, and refusal to participate, among others. By fiscal year, enrollee completion of the program has ranged from 47% in FY2019 to 24% in FY2023 (see Figure 2). Overall (FY2019 – FY2023), participant completions as a percentage of enrollments were 37%.

Figure 2: Completions as a Percentage of Annual Enrollments by Fiscal Year



Source: SAKB Program Data

In addition, SAMHD has partnered with the UT Health Science Center to provide consultative services, clinical guidance, and training for SA Kids B.R.E.A.T.H.E. program staff. The SA Kids B.R.E.A.T.H.E. Program is managed by a Program Manager. In addition, a Senior Management Analyst, who is also a respiratory therapist, supervise four (4) community health workers who aid in providing services to participants. Further, a grant funded contractor provides analysis of program-generated data. The grant also provides for an additional Senior Management Analyst and administrative support. Separately, support is provided from the CDC in the form of a Health Program Specialist. The above staff provide services to participants, including home visits, collection of survey data, and measurement of improvements. In addition, staff monitor contractors to ensure services are rendered and also complete required tasks necessary to obtain reimbursement from the Texas Department of State Health Services.

Audit Scope and Methodology

The audit scope was primarily the SA Kids B.R.E.A.T.H.E. (SAKB) Program from September 1, 2022 through June 30, 2024, with some limited review going back to FY 2019. The scope included program management, measurement of outcomes, fiscal controls, and data accuracy and security.

To gain an understanding of program operations, we interviewed SAKB personnel and conducted walkthroughs of program operations including the asthma education program and fiscal requirements. The primary criteria for this audit included state grant requirements, agreements with contractors, and COSA administrative directives.

We assessed internal controls relevant to the audit objective. This included a review of department-generated reports; information system reports and screenshots; invoices and reimbursement requests; and other relevant support documents. In addition, as part of our testing procedures we examined:

- Adequacy of training
- Completion of site and virtual visits
- Data reliability and accuracy of performance measures
- Program marketing
- Appropriate use of funds
- User access controls
- Achievement of grant requirements
- Data security

We relied on computer-processed data in the IBM Case Manager system to validate site visits and accuracy of reported activities. Our reliance was based on performing direct tests on the data. We performed a data reliability assessment to determine the level of accuracy of the data utilized. Based upon that assessment, we determined that the data is 85% accurate at 95% confidence with a 5% margin of error. In addition, we performed limited application controls testing, specifically user access testing. We do not believe that the absence of testing additional general and application controls 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

SAMHD's SA Kids B.R.E.A.T.H.E. Program (SAKB) is adequately managed and operates in compliance with policies and grant requirements. SAKB staff receive adequate on-boarding and on-going training to provide services. We tested the population of new hires during FY23 and a sample of 3 months for on-going training and confirmed that all staff received on-boarding and on-going monthly training. Further, we verified that all staff were current on Health Insurance Portability and Accountability Act (HIPAA) training.

Additionally, SAKB staff are performing services for participants per the guidelines of the program. For a random sample of 20 participants between October 2022 and June 2024, we confirmed that adequate site visits were being conducted. Additionally, we confirmed that communications with participant providers were occurring.

We also reviewed the areas of San Antonio with the most acute needs for asthma services, as mapped by SAKB staff, and determined that the program was adequately marketing services to those areas to increase participant referrals and enrollments.

Further, SAKB is meeting the requirements of the EXHALE grant provided by the State of Texas. We confirmed that annual work plans were created and approved, a sample of quarterly reports were submitted, SAKB staff were attending monthly calls, and SAKB staff attended asthma control meetings as required by grant agreements. We further reviewed performance and outcome measures, as reported to the State, and confirmed support for the measures was adequate. Additionally, we reviewed a sample of reimbursement requests for services rendered under the grant and confirmed that they were accurate and approved.

Finally, we determined that SAKB is utilizing funds appropriately. We reviewed a sample of invoices for contractors performing services and confirmed those invoices are supported, approved, and align with contract amounts. Also, we reviewed a sample of expenditures under the program and verified that expenditures were appropriate.

Appendix A – Staff Acknowledgement

Mark Bigler, CPA (Utah), CISA, CFE, Audit Manager
Nastasha Leach, CIA, CISA, CRMA, CGAP, Auditor in Charge
Megan Dodd, Auditor
Tatiana Valdez, Intern

Appendix B – Management Acknowledgement



CITY OF SAN ANTONIO

SAN ANTONIO TEXAS 78283-3966

November 19, 2024

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

RE: Management's Acknowledgement of its Review of SA Kids B.R.E.A.T.H.E.

San Antonio Metropolitan Health District has reviewed the audit report and provided its comments to the auditors. As there are no recommendations for management, no management responses are required.

San Antonio Metropolitan Health District

☒ Fully Agrees

☐ Does Not Agree (provide detailed comments)

Sincerely,

Claude A. Jacob

Claude A. Jacob, DrPH, MPH
Director
SA Metropolitan Health District

11/19/24
Date

Erik Walsh

Erik Walsh
City Manager
City Manager's Office

11/20/24
Date

