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# **CITY OF SAN ANTONIO**

## **OFFICE OF THE CITY AUDITOR**



Audit of San Antonio Metro Health Department  
COVID-19 Response Expenses

Project No. AU21-006

August 24, 2021

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 San Antonio Metro Health Department (SAMHD), specifically their response to COVID-19 expenses. The audit objectives, conclusions, and recommendations follow:

**Determine if San Antonio Metro Health Department is accounting for COVID-19 response expenses appropriately and accurately.**

SAMHD is accounting for COVID-19 response expenses appropriately and accurately. SAMHD have controls in place that ensure payments to case investigation services were accurate and timely. In addition, payments for COVID-19 related goods and services were accurate and appropriate. Additionally, SAMHD have adequate controls to ensure hours worked directly on COVID-19 response duties were appropriately tracked. Also, contracts were appropriately approved. Further, case investigators interviewed people in which contact could be established. Also, UT Health Science Center School of Public Health (School of Public Health) met the minimum requirements of contacts in accordance with the scope of work. Finally, staff had attended the required Health Insurance Portability and Accountability Act (HIPAA) training and overall user access was appropriate.

No findings were identified while conducting the audit. We make no recommendations consequently; no management responses are required. SAMHD's acknowledgement of these results is in Appendix B on page 7.

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## Background

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The San Antonio Metropolitan Health District (SAMHD) is a public health agency charged with providing public health programs in San Antonio and unincorporated areas of Bexar County. SAMHD has played an instrumental role in helping to manage the COVID-19 pandemic and response efforts.

A key component of managing the spread of communicable disease and reduce the spread of infection is through case investigation and contact tracing programs. Case investigation is the identification and investigation of patients with confirmed and probable diagnoses of COVID-19. Contact tracing is the subsequent identification, monitoring, and support of their contacts who have been exposed to, and possibly infected with, the virus. Per the Center for Disease Control and Prevention (CDC), case investigation and contact tracing can effectively break the chain of transmission and prevent further spread of the virus in the community.

SAMHD initially provided case investigation services and worked with contractor emocha Health to provide contract tracing services at the onset of the pandemic. Shortly after, the Texas Department of State Health Services (DSHS), with vendor Salesforce, developed Texas Health Trace (THT), a software system to manage case investigation and contact tracing activities. In addition, DSHS provided local governments with the option to enlist State-level case investigators and contact tracers. SAMHD and the City of San Antonio opted to transfer contact tracing services to DSHS, while continuing to perform case investigations locally. In August 2020, SAMHD contracted with the UT Health Science Center School of Public Health (School of Public Health) to provide case investigation services, with the option for School of Public Health to perform contact tracing at the request of SAMHD.

Test results are primarily reported electronically to the State of Texas through Texas Health Trace by providers. Local case investigators conduct an investigation of positive COVID-19 cases to obtain information about symptoms, locations traveled, who their exposed contacts are, providing information about isolation and quarantine measures, and determining any resources needed.

Contact tracers are responsible for notifying exposed contacts (those identified as having been within 6 feet of a COVID-19 positive patient for at least 15 minutes), performing check-ins to determine if contact develops symptoms, and providing information and resources regarding next steps. Exposed contacts can be escalated to cases if they are identified as probable or confirmed carriers of COVID-19, either due to symptoms reported or a positive test.

Further, SAMHD, in partnership with the San Antonio Fire Department, provided additional services to aid in the COVID-19 pandemic response. The Health Transition

Team developed the Health Implementation plan in June 2020. The Implementation Plan developed a precise plan for providing testing, contact tracing, and COVID-19 surveillance with an equity lens, partnerships, and effective communication. This plan was supported by federal funds from the CARES Act (Coronavirus Aid, Relief, and Economic Stability Act). SAMHD activities funded through the CARES Act include case investigation/contact tracing, education, media relations, data management, provider relations, research, and other forms of support. SAMHD funding received from the CARES Act was approximately \$39 million. SAMHD CARES Act expenditures through April 23, 2021, are as follows:

<b>SAMHD CARES Actual Expenditures</b>	
<b>October 1, 2019 - April 23, 2021</b>	
<b>COVID-19 Response Category</b>	<b>Actual Expenditures</b>
CARES Health Payroll Exp	\$ 3,643,161
COVID-19 Community Health & Prevention	340,269
COVID-19 Congregate Settings	523,356
COVID-19 Contract Tracing	611,577
COVID-19 COVID Case Investigation Team	5,631,612
COVID-19 Data Management	603,093
COVID-19 Main COVID Hotline	68,225
COVID-19 Media Relations & Communication	1,820,060
COVID-19 PHEP Support	100,630
COVID-19 Project Management	2,715,478
COVID-19 Provider Hotline	35,624
COVID-19 Provider Relations & Epi Hotline	67,839
COVID-19 Research	434,128
COVID-19 Testing Task Force	6,479,580
Housing Sec Domestic Violence	1,696,651
COVID-19 Mass Vaccinations	405,464
<b>Grand Total</b>	<b>\$ 25,176,747</b>

Aside from receiving funds from the CARES Act, SAMHD has also received grants from several others to aid in the pandemic response, which provided additional and supplementary funds to help expand existing programs and cover costs prior to and after the CARES Act eligibility period.

<b>SAMHD COVID-19 Response Grant Awards</b>	
<b>Grant Name</b>	<b>Grant Award Amount</b>
DSHS COVID-19	\$996,725
DSHS COVID-19 CoAg	2,494,910
DSHS COVID-19 Epidemiology and Laboratory	2,184,484
HHS Immunization #1	617,269
HHS Immunization #2	929,009
HHS REACH Healthy Neighborhood Project	198,000
<b>Total</b>	<b>\$7,420,397</b>

## Audit Scope and Methodology

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The audit scope included CARES Act expenditures and case investigations from January 2020 to March 2021.

To gain an understanding of internal controls and their significance to the audit objective, we interviewed department personnel, conducted reviews of relevant documentation, and developed process flows, and financial data related to the COVID-19 response.

Testing criteria included the CARES Act Bill, San Antonio Health Implementation Plan, Federal and State grant agreements, and agreement with UT Health Public School of Health.

We conducted an analysis of case investigation data. We reviewed for adequate protections against Health Insurance Portability and Accountability Act (HIPAA) violations and that patient privacy existed. In addition, we reviewed payments to contractors for case investigation services for accuracy and timeliness. We also reviewed for adequate tracking of reimbursable CARES Act funding. Finally, we reviewed for appropriate and adequate tracking of payments to vendors for goods and services.

We relied on computer-processed data in SAP to review and confirm actual expenditures and grant revenues. 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 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. CARES Act Funding and Payments

SAMHD have procedures and controls in place that ensure funding and payments are properly supported, recorded and approved. We reviewed supporting documentation for invoices from UT Health Science Center School of Public Health (School of Public Health) and emocha Health totaling \$1.3 million and confirmed that payments to contractors for case investigation services were accurate and timely. In addition, we reviewed a sample of payments totaling \$290,619 and determined payments for COVID-19 related goods and services were accurate and appropriate.

Additionally, we reviewed a total of 697 timesheets for SAMHD employees as well as 33 invoices and timesheets for temporary staff working directly on COVID-19 response duties. We determined that overall SAMHD is adequately tracking reimbursable CARES Act funding for City employees and temporary staff. We also tested a sample of \$38,026 general fund expenses and determined they were not related to COVID-19 and appropriately recorded in SAP. Finally, we performed an analysis of 32 contracts over \$50,000 and determined they were properly approved by City Council.

### Recommendations

None

### B. Case Investigation

We obtained case interview data and determined case investigators interviewed all 12,393 cases from August 17, 2020 through November 23, 2020 cases in which contact could be established, or a valid reason existed for not being able to conduct the interview. In addition, attempts were made to obtain contact information for those cases in which no contact information was available. Additionally, SAMHD has adequate procedures in place to input faxed lab results into Texas Health Trace (THT). We also sampled training documentation for 25 case investigators and confirmed that they have completed training based on the training documentation provided.

We also validated a judgmental sample of performance metrics submitted by School of Public Health and determined that performance metrics reported are within acceptable guidelines as stated in the School of Public Health scope of work. School of Public Health has met the minimum requirement of 90% of contacts provided by Metro Health.

## **Recommendations**

None

### **C. HIPAA and User Access**

We determined that staff attended the required HIPAA training. We reviewed a sample of 25 case investigators which included temporary employees, COSA employees and state employees. All 25 case investigators completed the training related to the protections against HIPAA violation and patient privacy. We also reviewed for appropriate user access to the State THT system. We reviewed user reports for SAMHD and School of Public Health case investigators and overall user access to SAMHD's Texas Health Trace data was appropriate.

## **Recommendations**

None



## Appendix A – Staff Acknowledgement

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Buddy Vargas, CIA, CFE, Audit Manager  
Nastasha Leach, CIA, CGAP, Auditor in Charge  
Hedei Newcomb, CFE, Auditor  
Yadira Valenzuela, Auditor

## Appendix B – Management Response

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**CITY OF SAN ANTONIO**

SAN ANTONIO TEXAS 78283-3966

August 9, 2021

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

RE: Management's Acknowledgement of its Review of Audit of San Antonio Metro Health Department  
COVID-19 Response Expenses

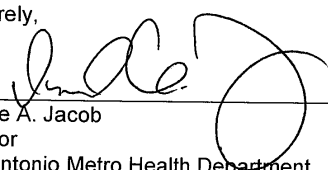
San Antonio Metro Health Department has reviewed the audit report and provided its comments to the auditors. As there are no recommendations for management, no management responses are required.

San Antonio Metro Health Department:

☒ Fully Agrees

☐ Does Not Agree (provide detailed comments)

Sincerely,

  
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Claude A. Jacob  
Director  
San Antonio Metro Health Department

8/11/21  
\_\_\_\_\_  
Date