
CITY OF SAN ANTONIO

OFFICE OF THE CITY AUDITOR



Audit of Department of Human Services

Delegate Agencies

Project No. AU21-010

December 20, 2021

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

Executive Summary

As part of our annual Audit Plan approved by City Council, we conducted an audit of the Department of Human Services, specifically delegate agencies. The audit objectives, conclusions, and recommendations follow:

Determine if contract administration for delegate agencies is effective to ensure compliance with key terms of contracts including accuracy of performance measures.

We determined that contract administration for delegate agencies is adequate; however, the City can further improve on shared drive user access.

We recommend that the Director of the Department of Human Services remove excessive user access privileges to department shared drive.

Department of Human Services Management agreed with the audit findings and has developed positive action plans to address them. Management's verbatim response is in Appendix B on page 5.

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Background

The Department of Human Services' (DHS) mission is to promote lifelong success by providing Human Services and connecting people to community resources.

They partner with 54 delegate agencies with a combined 86 programs to provide social services to the residents of San Antonio with programs in the following categories: Children and Youth Success, Senior Independence, End Homelessness, and Strengthening Families. Programs within these categories provide a variety of services including after school education programs, homeless prevention and intervention, domestic and child abuse prevention, financial security, at-risk youth behavior prevention, college and career readiness, and senior services.

In fiscal year 2021, DHS and the Economic Development Department (EDD) proposed \$24.3M in total allocations to delegate agencies as seen on Table 1 below.

**Table 1: Department of Human Services
FY2021 Proposed Funding by Service Programs**

Service Program	Proposed Funding in FY2021
Ending Homelessness	\$ 10,738,267
Workforce Development	4,855,157
Youth Success	2,053,524
Strengthening Families	1,911,641
After school Challenge	1,830,560
Senior Independence	1,088,677
Child Abuse Intervention & Prevention	857,290
College & Career Readiness	766,724
Kinder Readiness	236,770
Grand Total	\$ 24,338,610

Audit Scope and Methodology

The audit scope included all delegate agencies funded in fiscal year 2021.

During the COVID-19 pandemic, delegate agencies and city staff were redirected to mitigate this unprecedented event. As a result, DHS allowed an extension of deadlines for agency reviews and documentation that limited the testing protocols of our audit; however, the available data allowed for satisfactory review of implemented corrective action plans.

We conducted interviews of appropriate personnel, performed walkthroughs, reviewed policy and procedures, scorecards, contract administration plans, insurance requirements, tracking of agency performance, agency invoices, and end of contract reviews to identify controls related to monitoring of delegate agencies.

We relied on computer-processed data in the SAP, the City's accounting system, to validate financial information. Our reliance was based on performing direct tests on the data rather than evaluating the system's general and application controls. Our direct testing included comparing extracted payment information against supporting documents. 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

A. Excessive User Access

Access to Fiscal and Contract shared drives is not appropriately restricted. At the time of testing, 18 user accounts had inappropriate access to the department shared drive. City *Administrative Directive 7.8D Access Control* states access controls should be periodically reviewed and access should be limited based on the principle of least privilege. DHS does not periodically review the list of users with access to the network shared drive to ensure least privilege. The lack of periodic user access reviews increases the risk of potential unauthorized users, inappropriate access, and unauthorized modification of data.

Recommendations

The Director of DHS should perform periodic reviews of access to shared drives and remove excessive user access privileges to department shared drive.

Appendix A – Staff Acknowledgement

Gabe Treviño, CISA, Audit Manager
Judith Flores, CPA, Auditor in Charge
Loretta Faxlanger, Auditor

Appendix B – Management Response



CITY OF SAN ANTONIO

SAN ANTONIO TEXAS 78283-3966

November 29, 2021

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

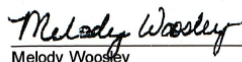
RE: Management's Corrective Action Plan for Audit of DHS Delegate Agencies

The DHS Department has reviewed the audit report and has developed the Corrective Action Plan below corresponding to the report recommendation.

Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
A	Excessive User Access Access to Fiscal and Contract shared drives is not appropriately restricted.	3			
	Action plan: DHS and the assigned ITSD Business Relationship Manager will identify and implement appropriate access controls for shared electronic file folders. Users who have unnecessary access to department shared electronic file folders will be removed through the ITSD deprovisioning process. Following staff transitions, user access will be deprovisioned within 5 days of exit from the division(s).		Accept	Ashley Steubing (Contract Administrator) and Ana Cantu (Fiscal Administrator)	February 1, 2022

We are committed to addressing the recommendation in the audit report and the plan of action presented above.

Sincerely,


Melody Woosley
Director
DHS Department

12/7/2021

Date


Lori Houston
Assistant City Manager
City Manager's Office

12/9/21
Date