



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#137819

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DATE: 04/05/2022

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT FOR THE
DEPARTMENT OF HUMAN SERVICES**

COMMISSIONERS COURT ACTION REQUESTED

It is requested that the Commissioners Court receive and file the Auditor's Report for the Department of Human Services.

BACKGROUND

In accordance with Local Government Code, the Auditor's Office reviewed internal controls established by the Department of Human Services and determined whether staff complied with documented policies and procedures when providing assistance to individuals during fiscal year 2021.

FISCAL IMPACT

There is no fiscal impact associated with this item.

SUBMITTED BY:	Auditor Office	PREPARED BY: APPROVED BY:	Kim Trussell S. Renee Tidwell
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TARRANT COUNTY
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March 21, 2022

Ms. Lisa Martin, Director, Tarrant County Department of Human Services
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

RE: Auditor's Report – Department of Human Services

SUMMARY

In accordance with Local Government Code, the Auditor's Office reviewed internal controls established by the Department of Human Services (DHS) and determined whether staff complied with documented policies and procedures when providing assistance to individuals during fiscal year 2021. We used data recorded in the Human Services Case Management System (CMS) and SAP, the County's general ledger, to conduct our review. Our review was limited in scope because we could not verify the integrity of the information recorded into CMS.

As a result of our review, we observed that caseworkers provided assistance under the Special Utilities Assistance Program (SUAP) using general funds totaling approximately \$24,000 rather than funds available through the various utility companies. We recommend the Director of DHS ensures that staff uses funding from the utility companies before using general funds. Furthermore, procedures should be implemented to monitor the SUAP funding.

Otherwise, we observed that internal controls were adequate, and staff generally complied with documented policies and procedures. We discussed the observation, along with some minor errors and less significant matters, with DHS management. Attached is a written response.

BACKGROUND

Local Government Code, Subtitle B, Chapter 81.027 states that a Commissioners Court may provide support to paupers who are unable to support themselves. The primary mission of DHS is to provide for the disposition of deceased paupers and temporary financial assistance to eligible indigent county residents. Financial assistance is provided to eligible individuals and families for rent, mortgage, utilities, food and hygiene items, and transportation. Funding for assistance is available through two sources: 1) the County's general fund, and 2) funds provided by various outside agencies, such as utility companies and grants.


In collaboration with the Information Technologies Department, DHS implemented a new Case Management System in May 2021. The new software is not integrated with SAP.

During the audit period, DHS provided assistance totaling \$786,342 to approximately 700 County residents.

CLOSING REMARKS

We appreciate the cooperation of DHS staff during our review. Please do not hesitate to call if you have any questions regarding the contents of this report.

Sincerely,



S. Renee Tidwell, CPA
County Auditor

Attachment: Management's Response

Distribution: Betty Laquey, Assistant Director, Human Services

Audit Team: Kim Trussell, Audit Manager
Salima Sindhvani, Senior Auditor



**TARRANT COUNTY
DEPARTMENT of HUMAN SERVICES**

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March 29, 2022

Ms. S. Renee Tidwell, CPA
Mr. GK Maenius, County Administrator
The Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report-Tarrant County Department of Human Services

Dear Ms. Tidwell:

Tarrant County Department of Human Services (TCDHS) is in receipt of your Auditor's Report dated March 21, 2022. TCDHS received this via email March 21, 2022. We appreciate this review which gives us an opportunity to improve our processes and practices. I would like to respond to the following Observation:


Observation 1: Caseworkers provided assistance for the Special Utility Assistance Program (SUAP) using general funds totaling approximately \$24,000.00 rather than funds available through various utility companies.

TCDHS Response:

We agree with the recommendation that Social Workers use funding from the utility companies before using general funds. We have implemented a new process beginning March 22, 2022. The Finance Department will return all datasheets when the correct funding is not used. The Social Worker will revise the datasheet and the pledge. If the Social Worker uses General Funds for any utility bill, they will document the reason why to ensure that funds available through various utility companies are not available.

The Audit covers the period October 1, 2020 – September 30, 2021. I became Director of Tarrant County Department of Human Services May 15, 2021. I appreciate the Audit Team's observation and recommendation which helps me as I review the departments policies and procedures.

Respectfully,


Lisa Martin, BSW, LBSW
Director TCDHS