



# Bridge Emergency Shelter, Operated by Roy Maas Youth Alternatives, Inc.

A Texas Department of Family and Protective Services  
Contractor

## Results in Brief

### Why OIG Conducted This Audit

The Texas Health and Human Services Office of Inspector General (OIG) initiated this audit as part of an ongoing risk assessment of DFPS contracts for the provision of essential services to children in the state's conservatorship.

### Summary of Review

The audit objective was to determine whether Roy Maas Youth Alternatives, Inc. (RMYA) had processes and controls in place to ensure it provided foster care services at Bridge Emergency Shelter in accordance with selected statutes, contract terms, and minimum standards.

The audit scope included processes and controls related to staff, child services, and revenue from September 1, 2021, through August 31, 2022, as well as processes and controls related to selected expenses from July 1, 2020, through June 30, 2021.

### Background

RMYA is a non-profit children's home and shelter. This audit focused on operations at the Bridge Emergency Shelter in San Antonio, Texas, which provides emergency care for children ages 5 through 17, for up to 90 days. During this time, RMYA identifies more permanent placement options for those children.

### Conclusion

Roy Maas Youth Alternatives, Inc. (RMYA) had processes and controls in place to ensure the Bridge Emergency Shelter met selected requirements designed to ensure the health and safety of children in its care. Specifically, for the sample tested in each category, RMYA:

- Completed preliminary and initial service plans that included all selected elements and health screenings were performed for all the children's records tested. These plans are important because the plans help providers identify and address children's needs.
- For all 75 shifts tested, RMYA had caregivers on duty to meet the required ratios. RMYA develops and distributes a schedule every two weeks that identifies staff on duty and designates on-call and backup staff for each shift. This schedule was effective in ensuring the minimum child-to-caregiver ratios were met.
- For all seven records tested, RMYA's staff (a) passed their most recent background checks and those checks were performed within the required timelines and (b) met the minimum training requirements. For the three staff tested who were hired during the audit scope, RMYA ensured they passed a drug test prior to beginning to work with children.
- RYMA typically receives multiple payments per month for Bridge Emergency Shelter from DFPS and one payment per month from a single source continuum contractor (SSCC). To verify the accuracy of payments received, RMYA performs a reconciliation of the payments against its records. RMYA verified payments from DFPS and the SSCC monthly, and when compared to RMYA's records:
  - All 16 payments tested from DFPS were accurate.
  - Both payments tested from the SSCC were accurate.

However, it should strengthen its processes and controls over expenses. RMYA did not always ensure expenses reported on its 2021 cost report were allowable or supported, as required.

Bridge Emergency Shelter served 30 children during state fiscal year 2022. RMYA is contracted with DFPS and a single source continuum contractor (SSCCs) to provide care for children from DFPS Region 8 (the Texas Hill Country).

DFPS contracts within a geographic service area with a single source continuum contractor, known as an SSCC. The SSCC is responsible for finding foster homes or other living arrangements for children in state care and providing them a full continuum of services. These SSCCs then contract with various foster care providers to deliver those services within its geographic service area.

During August 2022, 421, or 3.5 percent, of the state's foster children were in emergency shelters: 126 were from Region 8; and a total of 7 were in the care of the Bridge Emergency Shelter.

Bridge Emergency Shelter has a maximum licensed capacity of 22 children. In addition to emergency care services, RMYA offers a residential treatment center, treatment for emotional disorders, and supervised independent living.

### Management Response

OIG Audit presented preliminary audit results, issues, and recommendations to RMYA in a draft report dated June 16, 2023. RMYA agreed with the audit recommendation and indicated corrective actions would be implemented by July 2023. RMYA's management response is included in the report following the recommendation.

For more information, contact:  
[OIGAuditReports@hhs.texas.gov](mailto:OIGAuditReports@hhs.texas.gov)

RMYA did not:

- Support the allowability and accuracy of 2 of 25 expenses tested (8 percent).
- Ensure all sales tax was removed from 3 of the 23 supported expenses tested (13 percent). Sales tax is an unallowable cost.
- Accurately record 4 of the 23 supported expenses tested (17 percent) on its general ledger.

While RMYA had a process in place for its accounting department to review supporting documentation prior to payment, this process was not always effective in (a) preventing unallowable costs from being included in its expenses, (b) accurately recording those expenses, or (c) ensuring expenses were supported.

Including unallowable, inaccurate, or unsupported expenses on the cost report makes HHSC's rate setting less reflective of the actual cost of providing foster care services.

### Recommendations

RMYA should strengthen its processes to:

- Support the allowability and accuracy of expenses included on its cost report.
- Include only allowable costs on its cost report.
- Include expenses in the correct account on its general ledger.