



The Bridge Over Troubled Waters, Inc.

A Texas Health and Human Services Commission Family Violence Program Contractor

Results in Brief

Why OIG Conducted This Audit

The Texas Health and Human Services (HHS) Office of Inspector General (OIG) Audit and Inspections Division (OIG Audit) initiated this audit in response to its annual risk assessment process and to gain audit coverage of grant contracts awarded by the Texas Health and Human Services Commission (HHSC).

The Bridge Over Troubled Waters, Inc. (The Bridge) is a Texas Health and Human Services Commission (HHSC) Family Violence Program contractor that provides crisis intervention, emergency shelter, and support services to families in Harris County, Texas. HHSC awarded The Bridge \$986,376 for services delivered in 2021 and \$1.6 million for services delivered in 2022.

Summary of Review

The audit objective was to determine whether The Bridge had financial processes and controls in place to ensure grant expenditures were accurate, allowable, and supported.

The audit scope covered the period from September 1, 2020, through September 30, 2022.

Conclusion

The Bridge complied with requirements related to support for salary expenses and usually followed its internal salary processes and procedures. Specifically for items tested:

- Pay rate forms were approved by human resources and management.
- The employee's supervisor signed most timesheets to certify time as accurate.
- The payroll register included the approved rates for most of the employees.
- Most timesheet grant distribution sheets were signed and dated by a supervisor and listed the correct hours.

However, (a) some expenditures were unallowable or unsupported, (b) some salary allocations did not align with the HHSC-approved budget, and (c) The Bridge could not support how costs were allocated to the Family Violence Program grant. Specifically, The Bridge:

- Did not maintain a complete client assistance log and did not always identify the clients associated with the expenditures.
- Exceeded the total award from the Texas Health and Human Services Commission (HHSC) by \$42,214.04.
- Did not record or completely record client transactions on the client assistance request form. Of the 64 transactions tested, 38 (59 percent) client assistance request forms were missing or incomplete.
- Provided one client with assistance of \$1,995.00 for a fifth month of rent, which was unallowable under the HHSC contract.
- Did not provide documentation to support the expenditures for 4 of the 64 expenditures tested (6 percent). The four payments totaled \$3,145, but only \$1,000 was unsupported.
- Could not show a client received the items purchased for 7 of 64 (11 percent) transactions tested.

Background

The Bridge is a dual family violence and sexual assault center offering services to survivors of both types of violence. The Bridge has two offices, one in Pasadena and one in Baytown, with the emergency shelter at the Pasadena location. The Bridge provided 24-hour shelter to approximately 1,400 women and their dependent children at its Pasadena location per year over the audit scope.

HHSC awarded The Bridge a contract for the Residential and Non-Residential Family Violence Services Grant Program (Residential/Non-Residential contract). The grant funds were joint state and federal funds. The award included the following amendments: (a) Coronavirus Aid, Relief, and Economic Security Act, (b) American Rescue Plan, (c) Pandemic Emergency Assistance Fund, and (d) American Rescue Plan "COVID Mitigation."

The Bridge also received Special Nonresidential Project Family Violence Services federal grant funding.

Management Response

OIG Audit presented preliminary audit results, issues, and recommendations to The Bridge in a draft report dated August 9, 2023. The Bridge agreed with the recommendations and indicated it would implement corrective actions by September 2023. The Bridge's management responses are included in the report following each recommendation.

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- Allocated some salary expenses to the HHSC grants that were not based on the HHSC-approved budget and a budget revision was not submitted. Eight of the 65 salary expenses tested (12 percent) were inaccurate.
- Included an unallowable salary expense for fundraising activities on one monthly timesheet grant distribution, totaling \$48,611.
- Was unable to support the proportion of family violence services allocated to the Family Violence Program.

Recommendations

The Bridge should:

- Complete the client assistance log as contractually required.
- Design future client assistance request forms to record all elements of contract and internal policy requirements.
- Design and implement a review process to verify advocates document all elements of contract and internal requirements.
- Develop and implement a process to maintain support for expenditures and service delivery.
- Work with HHSC to reconcile and support reimbursements related to the Pandemic Emergency Assistance Fund.
- Improve adherence with controls regarding salary expense.
- Submit a budget revision if positions and allocation percentages differ from the approved budget.
- Work with HHSC to correct reporting and repay grant funds as applicable.
- Implement an annual reassessment of the family violence and sexual assault services allocation percentages based on complete client service data for the most recent year, to support accurate budgeting.
- Develop and implement a process to verify that internal reports reflect the management-approved client information from the intake assessment.