

Audit Report

The Sexually Transmitted Disease/ Human Immunodeficiency Virus (STD/HIV) Prevention Services Grant Program

Dallas County Health and Human Services



**Inspector
General**

Texas Health
and Human Services

August 2, 2022

OIG Report No. AUD-22-017



The Sexually Transmitted Disease/Human Immunodeficiency Virus (STD/HIV) Prevention Services Grant Program

Dallas County Health and Human Services

Results in Brief

Why OIG Conducted This Audit

The Texas Health and Human Services (HHS) Office of Inspector General Audit and Inspections Division (OIG Audit) conducted an audit of Dallas County Health and Human Services, a local health department administering sexually transmitted disease (STD) and human immunodeficiency virus (HIV) control and prevention activities under the Texas Department of State Health Services (DSHS) STD/HIV Prevention Services Grant Program.

This program provides essential services designed to prevent and control the spread of STDs through monitoring, surveilling, and responding to STD outbreaks.

For the period from January 1, 2019, through August 31, 2021, Dallas County Health and Human Services had a total budget of \$7.9 million, had total expenses of \$8.9 million, and received reimbursement from DSHS of \$7.8 million for the STD/HIV Prevention Services Grant Program.

Summary of Review

The audit objective was to determine whether Dallas County Health and Human Services had processes and controls in place to ensure it administered the STD/HIV Prevention Services Grant Program in accordance with selected grant agreement requirements for performance, data management, reporting, and grant expenditures.

Conclusion

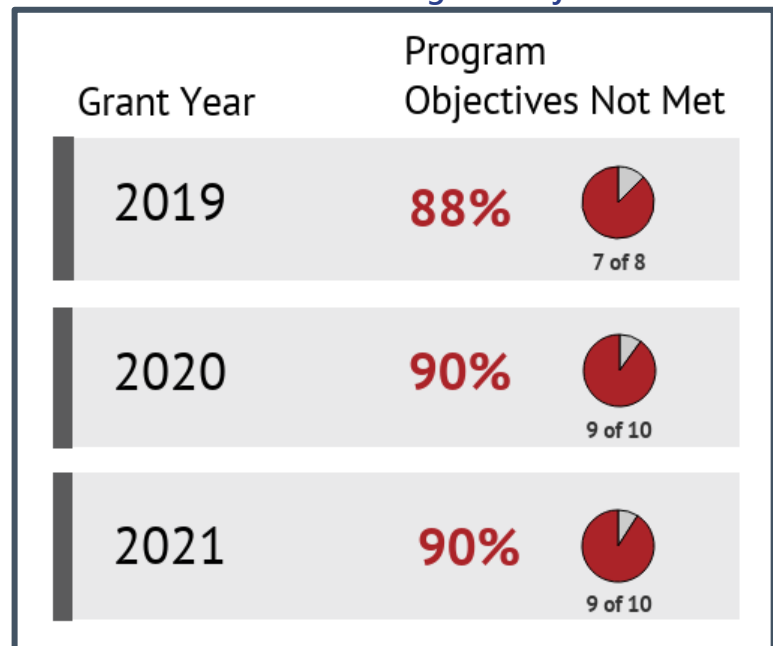
Dallas County Health and Human Services performed key sexually transmitted disease (STD) and human immunodeficiency virus (HIV) prevention services activities; however, it did not have processes in place to ensure (a) program objectives were met, (b) financial expenditures were recorded accurately, and (c) compliance with a selected security and confidentiality requirement was achieved.

Key Results

Dallas County Health and Human Services performed grant agreement activities; however, it consistently did not meet program objectives designed to measure the effectiveness of the STD/HIV Prevention Services Grant Program.

Specifically, Dallas County Health and Human Services did not meet 25 of 28 (89.3 percent) program objectives reviewed as part of this audit. Figure 1 details the number of program objectives Dallas County Health and Human Services did not meet by grant year.

Figure 1: Dallas County Health and Human Services' Performance of Program Objectives



Source: OIG Audit

The audit scope covered the period from January 1, 2019, through August 31, 2021. The audit included a review of Dallas County Health and Human Services' internal controls as well as testing of controls that were significant within the context of the audit objective.

Background

The DSHS STD/HIV Prevention Services Grant Program is designed to control and prevent the spread of STDs, including Human Immunodeficiency Virus/Acquired Immunodeficiency Syndrome (HIV/AIDS) and viral hepatitis.

Dallas County Health and Human Services performs STD/HIV Prevention Services Grant Program activities to prevent and control the spread of STDs. The prevention activities include identifying individuals with STDs, identifying partners of those diagnosed with STDs, and connecting both the diagnosed individual and their partners to care and treatment. The control activities include conducting surveillance, responding to STD-related outbreaks, and promoting U.S. Centers for Disease Control and Prevention (CDC)-recommended practices to relevant providers.

Dallas County Health and Human Services directly administers STD testing and provides STD counseling. In addition, DSHS assigns outreach activities to Dallas County Health and Human Services, which then provides education, outreach, and screening services to individuals diagnosed with STDs and other at-risk populations. DSHS acts as a pass-through entity between the CDC and Dallas County Health and Human Services for STD prevention and control programs.

Management Response

Dallas County Health and Human Services agreed with the audit recommendations and indicated corrective actions would be implemented by October 2022.

For more information, contact:
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Additionally, Dallas County Health and Human Services did not ensure expenditures were incurred and allocated to the correct grant year. Specifically, of the expenses tested, Dallas County Health and Human Services did not provide sufficient documentation to support:

- 13 of 22 expenses, totaling \$90,759, in 2019
- 10 of 14 expenses, totaling \$101,939, in 2020
- 10 of 12 expenses, totaling \$85,425, in 2021

Further, Dallas County Health and Human Services did not always sufficiently support the salaries it charged to the STD/HIV Prevention Services Grant Program. Specifically, Dallas County Health and Human Services did not provide sufficient documentation to support:

- 4 of 27 tested salary expenses, totaling \$22,437, in 2019
- 4 of 29 tested salary expenses, totaling \$20,967, in 2020
- 1 of 27 tested salary expenses, totaling \$3,745, in 2021

In addition, Dallas County Health and Human Services did not have effective security and confidentiality controls in place to ensure required documentation was maintained.

Recommendations

Dallas County Health and Human Services should:

- Implement (a) processes to identify when grant activities are not meeting program objectives and (b) initiatives to improve performance.
- Ensure it has processes and controls in place to ensure grant activities are allocated to the appropriate year and limit reimbursement requests to allowable grant activities for the STD/HIV Prevention Services Grant Program.
- Ensure it has processes and controls in place to ensure salaries charged to the STD/HIV Prevention Services Grant Program are appropriate and supported with required documentation.
- Ensure all grantee staff with access to confidential information sign an annual confidentiality agreement and maintain a copy of each signed confidentiality agreement.

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Specifically, of the program objectives reviewed as part of this audit,¹ Dallas County Health and Human Services did not meet:

- 7 of 8 program objectives for 2019.²
- 9 of 10 program objectives for 2020.
- 9 of 10 program objectives for 2021.

Additionally, Dallas County Health and Human Services did not ensure expenses were incurred and allocated to the correct grant year. Specifically, of the expenses tested, Dallas County Health and Human Services did not provide sufficient documentation to support:

- 13 of 22 expenses, totaling \$90,759, in 2019
- 10 of 14 expenses, totaling \$101,939, in 2020
- 10 of 12 expenses, totaling \$85,425, in 2021

What Prompted This Audit

The U.S. Centers for Disease Control and Prevention (CDC) estimated that approximately 26.2 million new viral and bacterial sexually transmitted infections occurred in 2018.³ Sexually transmitted diseases are often asymptomatic, and infected individuals may be unaware of their infection. This can result in serious, long-term medical complications.

The Texas Department of State Health Services (DSHS) contracts with local health departments, including Dallas County Health and Human Services, to monitor, surveil, and respond to STD outbreaks. These efforts are essential for preventing and controlling the spread of STDs.⁴

¹ OIG Audit reviewed 8 of 28 program objectives for 2019; 10 of 28 program objectives for 2020; and 10 of 29 program objectives for 2021.

² Unless otherwise described, any year referenced is the grant year, which covers the period from January 1, 2019, through December 31, 2019, for grant year 2019; January 1, 2020, through December 31, 2020, for grant year 2020; and January 1, 2021, through August 31, 2021, for grant year 2021.

³ Kristen M. Kreisel et al., "Sexually Transmitted Infections Among US Women and Men: Prevalence and Incidence Estimates, 2018," *Sexually Transmitted Diseases* 48, no. 4 (Apr. 2021): 208–214, doi: <https://doi.org/10.1097/olq.0000000000001355>.

⁴ U.S. Centers for Disease Control and Prevention Request for Applications (RFA), *Strengthening STD Prevention and Control for Health Departments (STD PCHD)*, RFA #CDC-RFA-PS19-1901 (July 31, 2018).

Further, Dallas County Health and Human Services did not always sufficiently support the salaries it charged to the STD/HIV Prevention Services Grant Program.⁵ Specifically, Dallas County Health and Human Services did not provide sufficient documentation to support:

- 4 of 27 tested salary expenses, totaling \$22,437, in 2019
- 4 of 29 tested salary expenses, totaling \$20,967, in 2020
- 1 of 27 tested salary expenses, totaling \$3,745, in 2021

In addition, Dallas County Health and Human Services did not have effective security and confidentiality controls in place to ensure required documentation was maintained.

The Texas Health and Human Services (HHS) Office of Inspector General (OIG) Audit and Inspections Division (OIG Audit) offered recommendations to Dallas County Health and Human Services, which, if implemented, will help ensure that Dallas County Health and Human Services meets grant program requirements, uses grant funds as intended, and maintains security documentation.

The “Detailed Audit Results” section of this report presents additional information about the audit results. OIG Audit communicated other, less significant issues to Dallas County Health and Human Services in a separate written communication.

OIG Audit presented preliminary audit results, issues, and recommendations to Dallas County Health and Human Service in a draft report dated July 14, 2022. Dallas County Health and Human Service agreed with the audit recommendations and indicated corrective actions would be fully implemented by October 2022. Dallas County Health and Human Service’s management responses are included in the report following each recommendation.

OIG Audit recognizes the unique challenges that Dallas County Health and Human Services faced as a result of COVID-19, which occurred during part of the audit scope period. OIG Audit thanks management and staff at Dallas County Health and Human Services for their cooperation and assistance during this audit.

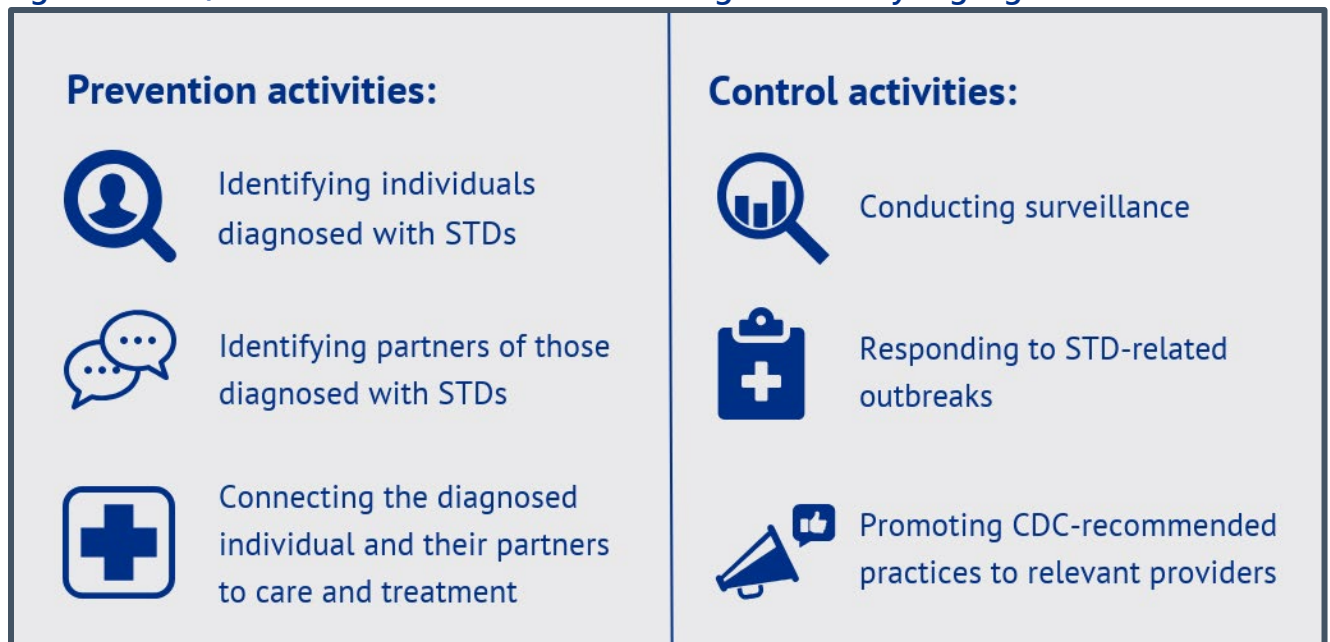
⁵ Auditors tested all employees with direct time charged to the STD/HIV Prevention Services Grant Program for one pay period per grant year.

Key Program Data

The Texas Department of State Health Services (DSHS) STD/HIV Prevention Services Grant Program is designed to control and prevent the spread of STDs, including Human Immunodeficiency Virus/Acquired Immunodeficiency Syndrome (HIV/AIDS) and viral hepatitis.

Dallas County Health and Human Services performs STD/HIV Prevention Services Grant Program activities to prevent and control the spread of STDs. The prevention activities include identifying individuals with STDs, identifying partners of those diagnosed with STDs, and connecting both the diagnosed individual and their partners to care and treatment. The control activities include conducting surveillance, responding to STD-related outbreaks, and promoting U.S. Centers for Disease Control and Prevention (CDC)-recommended practices to relevant providers. Figure 1 summarizes some of the STD/HIV Prevention Services Grant Program prevention and control activities.

Figure 1: STD/HIV Prevention Services Grant Program Activity Highlights



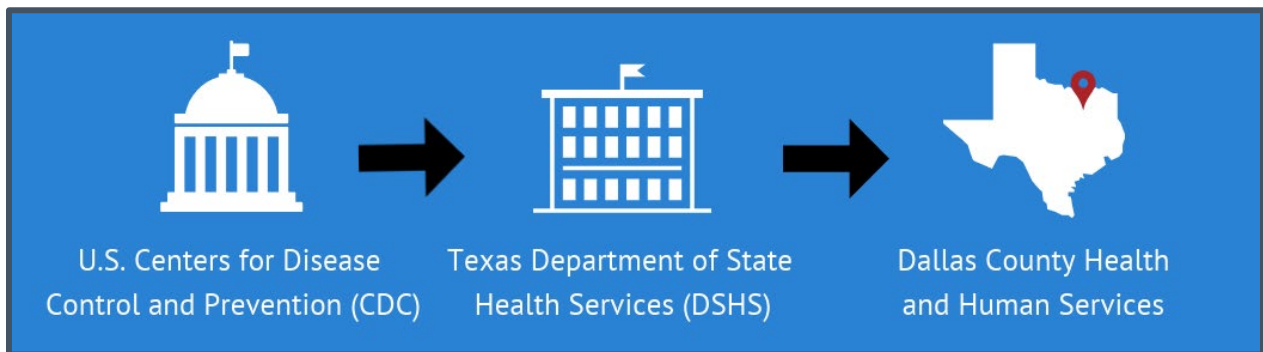
Source: OIG Audit

Dallas County Health and Human Services directly administers STD testing and provides STD counseling through a walk-in clinic located in Dallas, Texas, and a mobile unit that can travel throughout the county. In addition, DSHS assigns outreach activities to Dallas County Health and Human Services through the Tuberculosis (TB), HIV, STD Integrated System (THISIS) electronic disease surveillance system. Dallas County Health and Human Services then provides education, outreach, and screening services to individuals diagnosed with STDs and other at-risk populations.

STD/HIV Prevention Services Grant Program Structure and Budget

DSHS acts as a pass-through entity between the CDC and Dallas County Health and Human Services for STD prevention and control programs.⁶ As of August 31, 2021, Dallas County Health and Human Services was one of eight local health departments in Texas with a grant agreement with DSHS. Grant agreements for all eight local health departments were valued at \$37.6 million for the period from January 1, 2019, through August 31, 2021. Figure 2 illustrates the STD prevention and control program structure for Dallas County Health and Human Services.

Figure 2: STD Prevention and Control Program Structure for Dallas County Health and Human Services



Source: OIG Audit

During the audit scope, which covered the period from January 1, 2019, through August 31, 2021, Dallas County Health and Human Services had a total budget of

⁶ In 2018, the CDC awarded funding to state, local, and territorial health departments through the Strengthening STD Prevention and Control for Health Departments program.

\$7.9 million, had total expenses of \$8.9 million, and received reimbursement from DSHS of \$7.8 million for the STD/HIV Prevention Services Grant Program.⁷

Table 1 details Dallas County Health and Human Services' grant agreement budget and reimbursed expenses by the grant year covered.

Table 1: Dallas County Health and Human Services' Grant Agreement Budget and Reimbursed Expenses

Grant Year Covered	Grant Agreement Budget	Total Expenses	Reimbursed Expenses
January 1, 2019, through December 31, 2019	\$2,844,789	\$3,209,301	\$2,785,549
January 1, 2020, through December 31, 2020	2,948,496	3,396,894	2,867,782
January 1, 2021, through August 31, 2021 ⁸	2,155,422	2,324,225	2,142,613
Total	\$7,948,707	\$8,930,420	\$7,795,944

Source: OIG Audit

Dallas County Health and Human Services submits a budget to DSHS for each grant agreement year, and DSHS reviews and approves the budget before incorporating it into the final grant agreement. Dallas County Health and Human Services submits a voucher to DSHS to request reimbursement for allowable expenses.

Auditing Standards

Generally Accepted Government Auditing Standards

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.

⁷ Expenses for the STD/HIV Prevention Services Grant Program at Dallas County Health and Human Services exceeded the grant agreement budget in 2019, 2020, and 2021. Dallas County Health and Human Services offsets these expenses through other, non-DSHS funding.

⁸ In 2021, DSHS changed the grant agreement year from a calendar year basis to match the state fiscal year. As a result, the 2021 grant agreement year only covered the eight months from January 1, 2021, through August 31, 2021.

Detailed Audit Results

OIG Audit reviewed Dallas County Health and Human Services' performance of program objectives, compliance with financial expenditure and reporting requirements, and security and confidentiality controls. Dallas County Health and Human Services performed STD and HIV prevention services grant activities such as:

- Testing for sexually transmitted diseases.
- Interviewing newly diagnosed individuals.
- Identifying partners.
- Connecting both the diagnosed individual and their partners to care and treatment.
- Ensuring access to systems and information was appropriate.

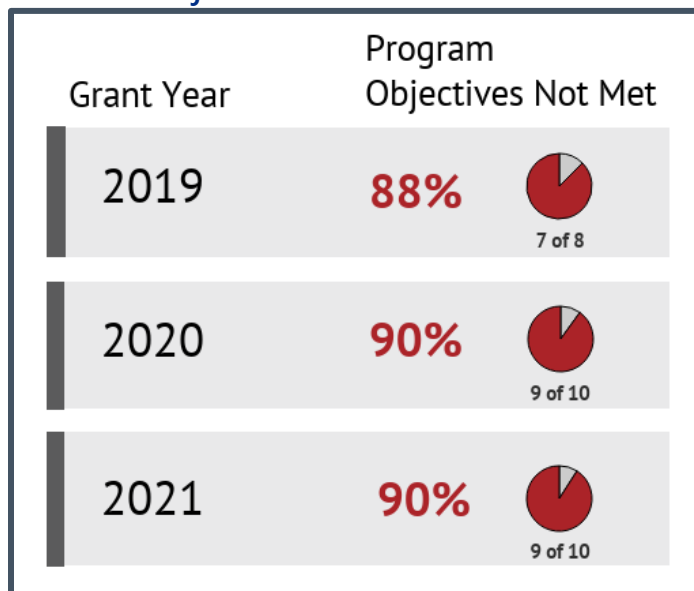
However, Dallas County Health and Human Services did not have processes in place to ensure (a) program objectives were met, (b) financial expenditures were recorded accurately, or (c) compliance with a selected security and confidentiality requirement was achieved. The following sections of this report provide additional detail about the issues identified by OIG Audit.

Chapter 1: Dallas County Health and Human Services Did Not Always Meet STD and HIV Program Objectives

Dallas County Health and Human Services did not always meet STD and HIV program objectives in the 2019, 2020, and 2021 grant years. The STD/HIV Prevention Services Grant Program requires Dallas County Health and Human Services to perform certain outreach, screening, education, and testing activities to control and prevent the spread of STDs.⁹

Specifically, Dallas County Health and Human Services did not meet 25 of 28 (89.3 percent) program objectives established to assess effectiveness in providing STD/HIV control and prevention services. As such, DSHS may require Dallas County Health and Human Services to take additional measures to improve STD/HIV control and prevention performance. Figure 3 details the number of program objectives Dallas County Health and Human Services did not meet by grant year.

Figure 3: Dallas County Health and Human Services' Performance of Program Objectives



Source: OIG Audit

⁹ Sexually Transmitted Disease/Human Immunodeficiency Virus (STD/HIV) Contract, Contract #HHS000288900005 (Jan. 1, 2019), as amended.

The program objectives reviewed as part of this audit (a) concerned individuals diagnosed with HIV and/or syphilis and their partners and (b) were measured by either percentage or index.¹⁰ Table 2 summarizes Dallas County Health and Human Services' performance for program objectives measured by percentage, and Table 3 summarizes Dallas County Health and Human Services' performance for program objectives measured by index. As indicated by the bold numerals in Table 3, Dallas County Health and Human Services met the program objective goal in each grant year for maintaining the required treatment index for individuals diagnosed with syphilis; however, for all three grant years, Dallas County Health and Human Services did not meet the performance goals for any other program objective reviewed.

Table 2: Dallas County Health and Human Services' Performance for Program Objectives Measured by Percentage

Program Objective	Goal	2019 Performance	2020 Performance	2021 Performance
Individuals Diagnosed with HIV				
Interviewed within 7 days of assignment ¹¹	85%	—	61%	42%
Interviewed and completed their first HIV medical appointment	85% (2019) 90% (2020) 90% (2021)	75%	74%	82%
Partners of Individuals Diagnosed with HIV				
Percent of exposed partners tested for HIV	60%	32%	35%	29%
Individuals Diagnosed with Syphilis				
Interviewed within 3 days of assignment ¹¹	85%	—	55%	45%
Partners of Individuals Diagnosed with Syphilis				
Percent of exposed partners tested and treated for syphilis ¹²	60%	34%	36%	32%

Source: Texas Department of State Health Services

¹⁰ An index is an average value expressed in relation to a previously determined base number. DSHS included various partner, notification, and treatment indexes as program objectives in the STD/HIV Prevention Services Grant Program.

¹¹ The program objectives for interviewing individuals diagnosed with HIV or syphilis within a designated time frame were not program objectives or requirements during the 2019 grant year.

¹² In 2019, this program objective only required testing, and not treatment, for the partners of individuals diagnosed with syphilis.

Table 3: Dallas County Health and Human Services' Performance for Program Objectives Measured by Index

Program Objective	Goal	2019 Performance	2020 Performance	2021 Performance
Partners of Individuals Diagnosed with HIV				
Partner index ¹³	2.0	.72	.48	.42
Partner notification index ¹⁴	0.75	.39	.38	.34
Individuals Diagnosed with Syphilis				
Treatment index ¹⁵	0.75	.91	.90	.86
Partners of Individuals Diagnosed with Syphilis				
Partner index ¹³	2.0	.86	.67	.57
Partner notification index ¹⁴	0.75	.46	.44	.36

Source: Texas Department of State Health Services

THISIS, the STD and HIV system of record, does not produce standardized reports to calculate program objective performance, but performance can be calculated using data entered into THISIS.¹⁶ For the grant years reviewed as part of this audit, Dallas County Health and Human Services did not have direct access to THISIS data, and DSHS did not calculate Dallas County Health and Human Services' performance or communicate results to Dallas County Health and Human Services.

DSHS did calculate Dallas County Health and Human Services' performance measures at the request of OIG Audit for 2019, 2020, and 2021. While the grant agreement requires Dallas County Health and Human Services to submit semiannual reports on public health follow-up and STD surveillance activities,¹⁷

¹³ In the context of this report, a "partner index" is the average number of partners identified through interviewing an individual diagnosed with HIV or syphilis.

¹⁴ In the context of this report, a "partner notification index" is the proportion of identified partners that were successfully notified of the disease exposure.

¹⁵ In the context of this report, a "treatment index" is the proportion of diagnosed, interviewed individuals who received treatment.

¹⁶ THISIS contains morbidity, disease exposure, treatment, and follow-up data originating from laboratories, clinics, and public health staff.

¹⁷ Sexually Transmitted Disease/Human Immunodeficiency Virus (STD/HIV) Contract, Contract #HHS000288900005 (Jan. 1, 2019), as amended.

DSHS directed Dallas County Health and Human Services to exclude program objectives from all semiannual reports submitted in 2019, 2020, and 2021.¹⁸ Direction from DSHS was limited to the reporting requirement and did not change the requirement to meet the program objectives.

Recommendation 1

Dallas County Health and Human Services should implement (a) processes to identify when grant activities are not meeting program objectives and (b) initiatives to improve performance.

Management Response

Action Plan

Dallas County Health and Human Services (DCHHS) will implement systems to track the STD and HIV cases closely to ensure that activities tied to these cases are being conducted timely. Additionally, the DCHHS Financial Administration, Monitoring and Compliance Section will conduct periodic reviews to assess if the program objectives are being met and escalate exceptions to management so that any deficiencies may be addressed timely.

Responsible Manager

Interim Program Manager

Target Implementation Date

October 1, 2022

¹⁸ DSHS provided the same direction to all local health departments participating in the STD/HIV Prevention Services Grant Program.

Chapter 2: Dallas County Health and Human Services Did Not Always Meet Grant Agreement Financial Requirements

Dallas County Health and Human Services did not have sufficient controls in place to ensure grant expenses were allocated to the correct grant year. For 33 of 48 (68.8 percent) expenditures tested, totaling \$278,123, Dallas County Health and Human Services did not document when supplies were used across different grant years. Table 4 details the number and value of the identified transactions by grant year.

Table 4: Insufficiently Supported Transactions by Grant Year

Grant Year	Number of Transactions	Sum of Transactions
2019	13	\$ 90,759
2020	10	101,939
2021	10	85,425
Total	33	\$278,123

Source: OIG Audit

Dallas County Health and Human Services did not have a process in place to ensure routine grant expenses were allocated to the correct grant year. While the STD/HIV Prevention Services Grant Program agreement has spanned multiple years, each year was awarded separately, and the grant agreement requirements specify that costs must be incurred in performing grant activities during the approved budget period to be eligible for reimbursement.¹⁹

¹⁹ Sexually Transmitted Disease/Human Immunodeficiency Virus (STD/HIV) Contract, Contract #HHS000288900005 (Jan. 1, 2019), as amended.

Additionally, Dallas County Health and Human Services did not sufficiently support the salaries it charged to the STD/HIV Prevention Services Grant Program for 9 of 83 (10.8 percent) payroll entries tested. Specifically, the time sheets provided by Dallas County Health and Human Services did not always include certifications for the STD/HIV Prevention Services program or were not completed timely. Table 5 details the number of payroll entries with insufficient support and their associated expense by year.

Table 5: Insufficiently Supported Payroll Entries

Grant Year	Number of Payroll Entries ²⁰	Payroll Expense
2019	4	\$22,437
2020	4	20,967
2021	1	3,745
Total	9	\$47,149

Source: OIG Audit

Dallas County Health and Human Services is required to support wages and salaries with (a) certifications when employees work on a single grant program or (b) personnel activity reports or equivalent documentation with after-the-fact distribution of the actual activity for each employee working on more than one grant.²¹

Recommendation 2a

Dallas County Health and Human Services should (a) ensure it has processes and controls in place to ensure grant activities are allocated to the appropriate year and (b) limit reimbursement requests to allowable grant activities for the STD/HIV Prevention Services Grant Program.

²⁰ Auditors tested all employees with direct time charged to the STD/HIV Prevention Services Grant Program for the pay periods covering November 29, 2019, through December 6, 2019; November 27, 2020, through December 4, 2020; and July 23, 2021, through July 30, 2021.

²¹ Texas Comptroller of Public Accounts, *Uniform Grant Management Standards*, § II, Attachment B(11) (June 2004).

Management Response

Action Plan

DCHHS bases the allocation of expenses in accordance with generally accepted accounting principles (GAAP) and cost principles laid out in 2 CFR 200. Charges are booked to the general ledger as accrued and subsequently reported to the grantor, supported with purchase orders, invoices, record of material received and general ledger postings. Given that the grant objectives are similar year-over-year the period for the use of supplies are not typically tracked as long as the supplies are used to further grant objectives. The balance of inventory remaining at the end of a particular grant year is carried-over to the following grant year so as to naturally benefit the program and avoid any waste. Additionally, the program does leverage unexpended funds towards the end of the grant year, to purchase program supplies that would otherwise be lost if not spent. Going forward, the program will establish controls to: 1) not purchase general program supplies towards the end of the grant year, and 2) request special approval from grantor if DCHHS intends to carryover program supplies from one grant year to another.

Responsible Manager

Grants Manager

Target Implementation Date

October 1, 2022

Recommendation 2b

Dallas County Health and Human Services should ensure it has processes and controls in place to ensure salaries charged to the STD/HIV Prevention Services Grant Program are appropriate and supported with required documentation.

Management Response

Action Plan

DCHHS will ensure that proper certification is included on time sheets. Additionally, DCHHS will ensure the timely completing of the time sheet of program staff. Additionally, the DCHHS Financial Administration, Monitoring

and Compliance Section will conduct periodic reviews to ensure proper certification of time sheets and the timely completing of the time sheet by program staff.

Responsible Manager

Interim Program Manager

Target Implementation Date

October 1, 2022

Chapter 3: Dallas County Health and Human Services Did Not Always Maintain Required Confidentiality Agreements

Dallas County Health and Human Services did not have sufficient controls in place to ensure required documentation was completed or maintained for certain employees. Specifically, Dallas County Health and Human Services was unable to provide at least one of the required confidentiality agreements for 3 of 24 (12.5 percent) employees tested. All Dallas County Health and Human Services employees who handle confidential patient information must sign annual confidentiality agreements.²²

Dallas County Health and Human Services is required to (a) ensure access to confidential data is appropriate and (b) maintain documentation of grant personnel with access to confidential information.²³

Inappropriate access to confidential STD/HIV data increases the risk for misuse or unauthorized disclosure of federally protected personal health information.

Recommendation 3

Dallas County Health and Human Services should (a) ensure all grantee staff with access to confidential information sign an annual confidentiality agreement and (b) maintain a copy of each signed confidentiality agreement.

Management Response

Action Plan

DCHHS will ensure that all program staff with access to confidential information sign a confidentiality agreement annually. Additionally, the DCHHS Financial Administration, Monitoring and Compliance Section will conduct periodic reviews to assess if confidentiality agreements are signed and maintained and

²² Texas DSHS, Program Operating Procedures and Standards, § 8.14 (2014).

²³ Sexually Transmitted Disease/Human Immunodeficiency Virus (STD/HIV) Contract, Contract #HHS000288900005 (Jan. 1, 2019), as amended.

escalate exceptions to management so that any deficiencies may be addressed timely.

Responsible Manager

Interim Program Manager

Target Implementation Date

October 1, 2022

Appendix A: Objective, Scope, and Criteria

Objective and Scope

The audit objective was to determine whether Dallas County Health and Human Services had processes and controls in place to ensure it administered the STD/HIV Prevention Services Grant Program in accordance with selected grant agreement requirements for performance, data management, reporting, and grant expenditures.

The audit scope covered the period from January 1, 2019, through August 31, 2021. The audit included a review of Dallas County Health and Human Services' internal controls as well as testing of controls that were significant within the context of the audit objective.

Criteria

OIG Audit used the following criteria to evaluate the information provided:

- 2 C.F.R. §§ 200 (2020) and 225 (2005)
- Sexually Transmitted Disease/Human Immunodeficiency Virus (STD/HIV) Contract, Contract #HHS000288900005 (2019), as amended.
- Texas Comptroller of Public Accounts, *Uniform Grant Management Standards* (2004)
- Texas HHSC, *Uniform Terms and Conditions–Grant*, v. 2.15 (2017) through v. 2.16.1 (2019)
- Texas DSHS, *Program Operating Procedures and Standards*, §§ 8.3.3, 8.4.1, and 8.14 (2014)

Appendix B: Detailed Methodology

OIG Audit issued an engagement letter to Dallas County Health and Human Services on November 15, 2021, providing information about the upcoming audit, and conducted fieldwork from November 15, 2021, through May 27, 2022. OIG Audit conducted a site visit on March 3, 2022.

To accomplish the audit objectives, auditors (a) conducted interviews with Dallas County Health and Human Services management and staff and (b) reviewed supporting documentation, including but not limited to:

- Dallas County Health and Human Services policies, procedures, and processes governing the STD/HIV Prevention Services Grant Program.
- STD/HIV Prevention Services Grant Program objectives and performance measure calculations.
- Workbooks and reports containing general ledger data and calculations supporting the financial status reports.
- Evidence of key security and confidentiality controls related to physical access, information system access, and security documentation.

To perform testing of the validity, accuracy, and allowability of costs included in the financial status reports, OIG Audit selected a non-statistical, risk-based sample of transactions for detailed testing. These sample designs were chosen to address specific risk factors identified in the populations. The sample items were not necessarily representative of the population; therefore, it would not be appropriate to project the test results to the population.

OIG Audit also reviewed Dallas County Health and Human Services' system of internal controls, including components of internal control,²⁴ within the context of the audit objectives.

²⁴ For more information on the components of internal control, see the United States Government Accountability Office's *Standards for Internal Control in the Federal Government*, (Sept. 2014), <https://www.gao.gov/assets/gao-14-704g.pdf> (accessed Apr. 16, 2021).

Data Reliability

To assess the reliability of data used by DSHS to calculate program objectives, auditors (a) analyzed the data sets and query language for reasonableness and completeness, (b) reviewed related documentation, and (c) worked closely with DSHS officials to gain an understanding of the system. Auditors determined the data was of undetermined reliability; however, THISIS data was the best source of data available for the purpose of the audit.

Appendix C: Abbreviations

Abbreviations Used in This Report

CDC	U.S. Centers for Disease Control and Prevention
DSHS	Texas Department of State Health Services
HHS	Texas Health and Human Services
HHSC	Texas Health and Human Services Commission
HIV	Human immunodeficiency virus
HIV/AIDS	Human immunodeficiency virus/acquired immunodeficiency syndrome
OIG	Office of Inspector General
OIG Audit	OIG Audit and Inspections Division
STD	Sexually transmitted disease
STD/HIV	Sexually transmitted disease/human immunodeficiency virus
THISIS	TB, HIV, STD Integrated System

Appendix D: Related Reports

- The Sexually Transmitted Disease/Human Immunodeficiency Virus (STD/HIV) Prevention Services Grant Program: San Antonio Metropolitan Health District, [AUD-22-014](#), July 15, 2022

Appendix E: Resources for Additional Information

The following resources provide additional information about the topics covered in this report.

For more information on the DSHS HIV/STD Program:

"HIV/STD Program," Texas Department of State Health Services, <https://www.dshs.texas.gov/hivstd/> (accessed Apr. 29, 2022)

For more information on the Strengthening STD Prevention and Control for Health Departments program:

"NOFO: PS19-1901 Strengthening STD Prevention and Control for Health Departments (STD PCHD)," U.S. Centers for Disease Control and Prevention, <https://www.cdc.gov/std/funding/pchd/default.htm> (accessed May 2, 2022)

For more information on the CDC National Center for HIV, Viral Hepatitis, STD, and TB Prevention:

"National Center for HIV, Viral Hepatitis, STD, and TV Prevention," U.S. Centers for Disease Control and Prevention, <https://www.cdc.gov/nchhstp/default.htm> (accessed Apr. 29, 2022)

For more information on Dallas County Health and Human Services:

"Health and Human Services," Dallas County, <https://www.dallascounty.org/departments/dchhs/> (accessed Mar. 15, 2022)

For more information on DSHS:

Homepage, Texas Department of State Health Services, <https://www.dshs.texas.gov/> (accessed Mar. 15, 2022)

Appendix F: Report Team and Distribution

Report Team

OIG staff members who contributed to this audit report include:

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Report Distribution

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- Kate Hendrix, Chief of Staff
- Maurice McCreary, Jr., Chief Operating Officer
- Jordan Dixon, Chief Policy and Regulatory Officer
- Karen Ray, Chief Counsel
- Michelle Alletto, Chief Program and Services Officer
- Nicole Guerrero, Chief Audit Executive

Department of State Health Services

- Dr. John William Hellerstedt, Commissioner
- Kirk Cole, Deputy Commissioner
- Imelda Garcia, Associate Commissioner of Laboratory and Infectious Disease Services
- Monica Gamez, Deputy Associate Commissioner, Laboratory and Infectious Disease Services
- Josh Hutchison, Interim, TB/HIV/STD Section Director

Dallas County Health and Human Services

- Dr. Philip Huang, Director
- Saad Mustafa, Grants Manager
- Shelley Cabrera, Interim Program Manager

Appendix G: OIG Mission, Leadership, and Contact Information

The mission of OIG is to prevent, detect, and deter fraud, waste, and abuse through the audit, investigation, and inspection of federal and state taxpayer dollars used in the provision and delivery of health and human services in Texas. The senior leadership guiding the fulfillment of OIG's mission and statutory responsibility includes:

- Sylvia Hernandez Kauffman, Inspector General
- Audrey O'Neill, Principal Deputy Inspector General, Chief of Audit and Inspections
- Susan Biles, Chief of Staff, Chief of Policy and Performance
- Erik Cary, Chief Counsel
- Christine Maldonado, Chief of Operations and Workforce Leadership
- Steve Johnson, Chief of Investigations and Reviews

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- Phone: 1-800-436-6184

To Contact OIG

- Email: OIGCommunications@hhs.texas.gov
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