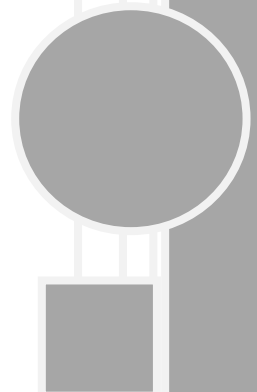




AUDIT REPORT

DALLAS COUNTY
FY2023 HHS WELFARE

Timothy J. Hicks, CPA
County Auditor
ISSUED: 8/13/2024
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FY2023 HHS Welfare

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This report is intended for the information and use of the agency/department. While we have reviewed internal controls and financial reports, this review will not necessarily disclose all matters of a material weakness. It is the responsibility of the department to establish and maintain effective internal control over compliance with the requirements of laws, regulations, and contracts applicable to the department.



DALLAS COUNTY
COUNTY AUDITOR

MANAGEMENT LETTER

Philip Huang
HHS Director
Dallas, Texas

Attached is the County Auditor's final report entitled "**FY2023 HHS Welfare**" Report. In order to reduce paper usage, a hard copy will not be sent through in-house mail.

If you prefer that released reports be emailed to a different (or additional) recipient, please inform me of the name and the change will be made.

Respectfully,

Timothy J. Hicks

Timothy J. Hicks, CPA
County Auditor

EXECUTIVE SUMMARY

The Health and Human Services Welfare division was reviewed for the fiscal year ending September 30, 2023.

Summary of Significant Observations:

- Six client contribution payments for mortgage assistance totaling \$2,148 were receipted between six and 19 business days after being received by the department. This increased the risk that funds could be lost or misappropriated.

Repeat Observations from Previous Audits:

- Eligibility documentation missing from client files. This increased the risk that resources would be given to clients that did not meet the qualifications.

Only those weaknesses which have come to our attention as a result of the audit have been reported. It is the responsibility of the department management to establish and maintain effective internal control over compliance with the requirement of laws, regulations, and contracts applicable to the department.

INTRODUCTION

Dallas County Auditor's Office mission is to provide responsible, progressive leadership by accomplishing the following:

- Comply with applicable laws and regulations.
- Safeguard and monitor the assets of the County utilizing sound fiscal policies.
- Assess risk and establish and administer adequate internal controls.
- Accurately record and report financial transactions of the County.
- Ensure accurate and timely processing of amounts due to County employees and vendors.
- Set an example of honesty, fairness and professionalism for Dallas County government.
- Provide services with integrity.
- Work in partnership with all departments to resolve all issues of the County.
- Strive to utilize the latest efficient and effective technology in the performance of tasks.
- Provide technical support and training in the development, implementation, and maintenance of information systems.
- Hold ourselves accountable to the citizens of the County at all times.
- Be responsive to the elected officials and department heads of Dallas County.

The objectives of this audit are to:

1. Ensure compliance with statutory requirements
2. Evaluate internal controls
3. Verification of accuracy and completeness of reporting
4. Review controls over safeguarding of assets

This audit covered the period of October 1, 2022 through September 30, 2023.

The audit procedures may have included interviews with key process owners, observation of transactions processing, data analysis and sample testing of transactions. The main system used may have been reviewed and incorporated as part of the testing of transactions.

**DETAILS****Contracts and Agreements****Criteria**

Per the Dallas County Purchasing Manual (revised on September 7, 2022):

- Commissioners Court signs contracts and approves all formal competitive purchases.
- In order to determine the appropriate purchasing procedures, first determine whether the County is required to make the purchase by competitive procurement. In general, a purchase of goods or services, including construction projects, for an amount of more than \$50,000 has to be competitively procured using one of the methods allowed by statute, unless an exemption applies.
- Purchases of Sole Source Items – an item available from only one source may be purchased without competitive procurement if: (1) the County Purchasing Agent provides a signed statement to the Commissioners Court that only one source of purchase exists, and (2) the Commissioners Court accepts the statement and grants an exemption (see section 1).
- A contract solicitation is considered active from the time it is briefed to the Commissioners Court until ten days after (a) the contract has been awarded by the Purchasing Department or the Commissioners Court, (b) the contract is executed between the County and winning respondent, or (c) the Commissioners Court determines not to go through with the solicitation, whichever represents the final act in any procurement process (an “Active Solicitation”).
- In determining whether the contract amount exceeds \$50,000, and must be procured through a competitive process, certain purchases must be added together to determine the amount of purchase. The County is prohibited from making separate, sequential or component purchases for the purpose of avoiding the competitive procurement requirement.

Review

A walkthrough of the procedures performed by Health and Human Services (HHS) Welfare division was performed on November 18, 2023. The following was identified:

- HHS has an “agreement” with North Dallas Shared Ministries dated January 10, 2000, that was not signed and approved by the Commissioners Court.
 - The Welfare section paid \$869,165 to North Dallas Shared Ministries (NDSM) in fiscal year 2023.

**Cause/Effect**

The department has not updated the terms of the agreement with NDSM and did not follow the Dallas County Purchasing Manual procedures.

Without a formal contract outlining payment schedules and deliverables approved by Commissioners Court, the County has no guarantee the contractor will fulfill their obligations. This could result in potential liability to the County.

Recommendation

Contracts and Agreements

Management should:

- Contact the Purchasing Department to discuss the options available to the Welfare Division to formalize a contract solicitation for rental/utility assistance for Dallas County.
 - Determine whether NDSM provides a sole source service.
- Ensure the solicitation defines the scope of services provided, eligibility criteria for rental assistance, payment terms, reporting requirements by the contractor, performance expectations and remedies for breaches.
- Present the formal agreement to Commissioners Court for their approval.

Management Action Plan

- The referenced agreement for the department to seek advances to address emergencies such as, clients facing imminent eviction, has been in place since January 2000. In addition, the procedure for advances from NDSM was approved by the Commissioners Court on September 6, 2022 (Court Order #2022-0947)). The partnership with NDSM has greatly benefited the Dallas County residents to help keep them housed, without causing any adverse impacts to Dallas County. Upon request, the cash advances are made within 72 hours by NDSM with DCHHS processing repayment timely. No interest is charged by NDSM for these advances. Based on the recommendation in this audit the department will work with the Dallas County District Attorney's Office Civil Division to initiate a memorandum of understanding (MOU) with NDSM.

Auditor's Response

- We requested the department provide a copy of the agreement between Dallas County and NSDM for services provided to clients. No agreement was provided.
- Court Order 2022-0947 approved revisions to the Welfare policies and procedures which are incorporated into the department's manual. These are internal processes. An MOU between Dallas County and NSDM (an external



entity) will ensure that Dallas County and the partner agency agree on the duties, responsibilities and terms as a result of the relationship.

Mortgage and Rental Assistance

Criteria

Per the Welfare Program Procedure Manual section 2.2(b)(2) rates for shelter assistance are subject to small area fair market rents (SAFMR). SAFMRs are Fair Market Rents (FMRs) calculated for zip codes within metropolitan areas. The U.S. Department of Housing and Urban Development (HUD) publishes the SAFMRs on an annual basis. The SAFMR rate (also referred to as HUD rate) is used to determine the maximum amount of assistance for mortgage or rent assistance.

Per the Welfare Program Procedure Manual section 4.2(b)(1) each person who is granted assistance for one or more consecutive periods and whose assistance is terminated will be provided with a written statement via mail or in person of the reason(s) for termination at least fifteen (15) days before the effective date of termination.

Standard internal control procedures indicate client case documentation be complete and accurate such that audit trails are maintained. To ensure consistency and accuracy, all case files contain complete documentation, including SAFMRs and Termination of Benefits Notices.

Review

Review of the Welfare Program Procedure Manual, the Housing and Urban Development (HUD) fair market rates, and documentation associated with mortgage and rental assistance revealed:

- There are three HUD rates: (1) the Fair Market Rent (FMR) rates, (2) the Small Area Fair Market Rents (SAFMR) rate, and (3) the Emergency Rental Assistance Program (ERAP) rate.
 - The Welfare manual does not specify which HUD rate is to be used.
 - In practice, the department uses the SAFMR rates to determine client benefits. The SAFMR rates posted on the HUD website vary from 90% to 110% of the clients' rental/mortgage amount. However, the Welfare manual does not outline which percentage or amount should be used.

A sample of 10 out of 44 client case files were reviewed for mortgage assistance eligibility. The following were identified:



- Six case files did not have approved small area fair market rents (SAFMR) rate documentation. This includes three case files that did not have a Notification of Termination of Benefits.

A sample of 10 out of 382 client case files were reviewed for rental assistance eligibility. The following were identified:

- Seven case files did not have approved SAFMRs rate documentation. This included seven case files that did not have a Notification of Termination of Benefits.

Cause/Effect

The Welfare Program Procedure Manual does not state how SAFMR rates are used to determine maximum benefits paid or require the retention of SAFMR rate documentation in the case file. The department does not follow the policy manual section 4.2(b)(1) in notifying clients of termination of benefits.

This can result in errors and omissions that could impact the client awarded benefits. It is possible the County could incur losses for any amounts overpaid. Additionally, a lack of documentation inhibits the ability to detect errors.

Recommendation

Mortgage and Rental Assistance

Management should:

- Update the Welfare Policy Manual section 2.2(b)(2) to include:
 - A description of how the SAFMR rate is used to determine the amount of assistance provided for mortgage.
 - Retention of SAFMR rate documentation in the case file.
- Adhere to Welfare Program Procedure Manual section 4.2(b)(1) and ensure each person who is granted assistance for one or more consecutive periods and whose assistance is terminated be provided with a written statement listing the reason(s) for termination at least fifteen (15) days before the effective date of termination.
 - Retain a copy of the written notice in the case file.

Management Action Plan

- The Welfare program has updated the procedure manual section 2.2(b)(2) to explicitly state that the program will utilize 100% of the Small Area Fair Marker Rent (SAFMR) rate.



- The Welfare program has added a copy of the approved SAFMR rate and a copy of the Notification of Termination of Benefit letters to the client files mention above.

Auditor's Response

- None

Food Voucher Reconciliation

Criteria

Per Sec. 130.905, the commissioners court of a county with a population of 1.3 million or more, for the support of paupers through a county welfare department, may authorize the disbursement of an amount not to exceed \$2,500 to the head of the county welfare department for use as a petty cash fund in order that cash is immediately available for transportation and other expenses of the paupers. The petty cash fund must be established under a system provided and installed by the county auditor with reports to be made to the auditor, as the auditor may require, by the head of the county welfare department.

Per standard operating procedures, a petty cash fund for the maximum amount of \$2,500 has been established. This amount is allocated between client bus tickets (\$1,500) and food vouchers (\$1,000). The department maintains \$1,500 in bus tickets on hand and \$1,000 for food vouchers in Welfare Portfolio Fund #764.

Per standard operating procedures, petty cash accounts on the general ledger will be reconciled to the bank statement and supporting accounting records monthly.

Per standard operating procedures, HHS issues the food vouchers to eligible clients. HHS management then releases the funds from the food voucher account. Client presents the voucher to the store at the time of purchase in return for goods. The store then cashes the check which clears from the food voucher account. Funds are swept in from the HHS Welfare Portfolio Fund #764 (operating account) to cover the check to the food voucher (zero balance) account. At the end of the month HHS submits an RFP to Accounts Payable to replenish the operating account balance.

Per standard operating procedures, the department should ensure all checks have cleared the bank before submitting a Request for Payment (RFP) to Accounts Payable at the end of the month to replenish the operating account balance.

Review



A review of all 12 food voucher reconciliations for fiscal year 2023 was performed. The following was identified:

- Department was not reconciling to the general ledger amount of \$2,500 for petty cash (\$1,500 bus tickets and \$1,000 food vouchers).
 - Only \$1,000 was allocated from the petty cash fund for the food voucher program. However, all food voucher reconciliations for fiscal year 2023 were agreed to \$2,000.
 - The ending food voucher balance was overstated by \$1,000.

A review of the Welfare Fund #764 ending balance as of September 30, 2023 identified the following:

- The HHS Welfare Portfolio Fund #764 balance exceeds the maximum authorized amount by \$2,469.
- The department is not reconciling the food voucher petty cash amount to the bank balance.
- The ending balance of the HHS Welfare Fund #764 is overstated by \$90.
 - The department submitted and received reimbursement for food vouchers (disbursements) that never cleared the bank.

Cause/Effect

The department did not conduct or provide a complete and accurate reconciliation of food voucher accounting activity between bank statements and the county general ledger. The department uses a zero-balance sweep account, but did not reconcile to the master operating account where funds are held. The department submitted a Request for Payment (RFP) to replenish the operation account before the issued food vouchers cleared the bank.

This lead to inaccurate department financial records, which could increase the potential for the misappropriation of County funds.

Recommendation

Food Voucher Reconciliation

Management should:

- Contact the Treasurer's Office to obtain Welfare's Portfolio balance that sweeps to the main operating account.
 - Transfer \$2,469 in excess funds to the General Fund 12000.
- Complete monthly reconciliations of the food voucher activity per the balance in the operating bank account.



- Support reconciliations with transactions and balance documentation.
- Ensure balances are accurately, completely, and timely reconciled.
- Ensure the duties of preparing and reviewing the reconciliation are appropriately segregated.
- Maintain running beginning and end balances for the general ledger and bank statements.
 - Ensure cleared transactions reconciled in prior months are appropriately removed from subsequent monthly reconciliations.
 - Preserve transactional activity in the month of occurrence.
 - Unresolved transactions should remain on the reconciliation until cleared.
 - Ensure all food vouchers have cleared the bank before submitting a Request for Payment (RFP) to Accounts Payable.
- Establish procedures for handling food vouchers that have not yet cleared the bank.
- Reimburse \$90 to Fund 120 from Fund 764.

Management Action Plan

- The department will make a request to the Treasurer's Office to decrease the HHS Welfare Portfolio Fund account to \$1,000 and transfer the overage to the General Fund.

Auditor's Response

- None

Utility Assistance**Criteria**

Per the Welfare Program Procedure Manual section 2.2(c), the utilities for which individuals/families can receive assistance include gas, electricity, water and butane. The manual indicates the payment rates as follows:

- Electric Utilities: Maximum \$500 per month
- Water Utilities: Maximum \$300 per month
- Gas: Maximum \$200 per month
- Butane \$2.50 per gallon

Per the Welfare Program Procedure Manual section 4.2(b)(1), each person who is granted assistance for one or more consecutive periods and whose assistance is terminated will be provided with a written statement via mail or in person of the reason(s) for termination at least fifteen (15) days before the effective date of termination.



Standard internal control procedures related to client case documentation require complete and accurate records as well as audit trails. To ensure consistency and accuracy, all case files contain complete documentation, including Termination of Benefits Notices.

Review

A sample of 12 out of 757 client case files were reviewed for utility assistance eligibility. The following was identified:

- Seven case files did not have a Notification of Termination of Benefits.

Cause/Effect

The department does not follow the policy manual section 4.2(b)(1) as it relates to notifying clients of termination of benefits.

This can result in errors and omissions that could impact the client and their awarded benefits. Additionally, the lack of documentation impedes the ability to recover overpayments which could result in losses for the County.

Recommendation

Utility Assistance

Management should:

- Adhere to Welfare Policy Manual section 4.2(b)(1) to ensure each person who is granted assistance for one or more consecutive periods and whose assistance is terminated will be provided with a written statement via mail or in person of the reason(s) for termination at least fifteen (15) days before the effective date of termination.
 - Retain a copy of the written notice in case file.

Management Action Plan

- The program has added a copy of the Notification of Termination of Benefit letters to all seven client files mentioned above. It should be noted that these seven client files referenced are the same client files reviewed for rental assistance.

Auditor's Response

- None

Billing and Collections**Criteria**

Per Dallas County Health Human Service (DCHHS) Financial Administration Policy, Procedures, and Best Practices Ch.5.1(vii), DCHHS may initiate a Notification of Overpayment (NOP) to vendors/landlords in the event that a vendor/landlord is overpaid. Instances of



overpayment may occur when DCHHS determines that the vendor is not entitled to the assistance payment or any part of it. Such amounts due become accounts receivables and are tracked, recovery efforts are made as described below and are written off as uncollectable if debt remains uncollected through the end of the fiscal year.

If DCHHS is unable to adjust such an overpayment with subsequent payment to the same vendor, then a NOP is issued to the vendor to collect the overpaid amount. If no payment is received after submission of the initial NOP two more attempts/reminders will be made to collect the initial invoice date. After the three notices the outstanding debt to the County may be forwarded to the District Attorney's Office at the director's discretion. If debt remains uncollected through the end of the fiscal year attempts to write-off the debt will be initiated.

Per standard accounting practice, revenue is accurately and completely recorded to the correct general ledger account combination when receipting payments in County Wide Receipting (CWR).

Review

All six HHS Welfare overpayments were reviewed. The following was identified:

- Outstanding overpayments were made when HHS Welfare paid a client's rent twice.
 - One overpayment totaling \$955 remains unrecovered. Department records note two attempts to recover funds were made on the outstanding amount.
 - Two refund payments totaling \$521 were receipted to the incorrect department general ledger fund.

Status: On 12/20/2023 Financial Administration submitted a journal entry to the appropriate coding.

Cause/Effect

Duplicate payment and account coding errors were not detected by the HHS Financial Administration section due to a lack of proper controls and management oversight.

Unrecovered overpayments are losses to the County. Account coding errors may show a superficial reduction in the financial performance of the division.

Recommendation

Billing and Collections

Management should:

- Continue to make collection efforts on the outstanding \$955 overpayment.



- Forward the outstanding debt to the District Attorney's Office after three collections notices are sent to the landlord.
- Initiate write-offs for debts that remain uncollected through the end of the fiscal year.
- Ensure payments are posted to the correct general ledger codes.
- Review the DC11 Accounting by Receipt report from CWR, to detect account coding errors.
- Adhere to the Financial Administration Center standard procedure to review for duplicate Assistance Authorization forms before creating and submitting RFPs for payment with the Auditor's Office.

Management Action Plan

- The department has initiated efforts to forward the overpayment to the District Attorney's Office after three collection attempts.

Auditor's Response

- None

Direct Service Expenditures

Criteria

Per the Dallas County Code Sec. 70-52(a)-(b), budget packages for annual preparation, which include forms and instructions, shall be distributed to County departments no later than April 15 in each year. Departments and elected officials must return their proposals no later than May 15 in that year. The proposed budget estimate shall be prepared and distributed to all of the commissioners court members on or before July 1 of the preceding fiscal year.

Per Dallas County Section 70-59 (a)-(b) as it relates to the transfer of funds, only the commissioners court shall have authority to transfer expenditure appropriations over \$500 from any department category of object codes to any other department or non-departmental major object code category. Transfers of such fund amounts to a new appropriation therefore must be adjusted prior to expenditure of such amounts. Any transfer shall only be made when it is submitted on a budget adjustment form initiated and signed by the department head with review by the Budget Office. Those transfer requests over \$500 are then submitted to the Dallas County Commissioners for final approval.

Per the Welfare Division Policy Manual Section 1.3 (a)-(b), the Dallas County Welfare Advisory Board consists of five residents appointed by the commissioners court. Advisory board responsibilities include the presentation of division budget requests to commissioners court on an annual basis, monitoring of budget transactions by the Division on a monthly basis, advise



staff and Commissioners Court on the community's need for services, adjustments to programs, etc., and approve all expenditures of the Donated Funds accounts.

Review

For fiscal year 2023, the HHS Welfare budget and actual expenditures were reviewed. The following was identified:

- The Welfare Advisory Board did not meet in fiscal year 2023 and four of five board positions remain un-appointed.
- Seven expenses exceeded the budget:
 - Utilities Assistance - Emergency by \$53,350
 - Postage by \$49,774
 - Mortgage Assistance by \$39,60
 - Utilities Assistance - Elderly by \$11,173.39
 - Utilities Assistance - Co Payment by \$10,775.21
 - Incentives- Participants by \$1,967.88
 - Printing / Imaging Expense by \$1,414

Cause/Effect

The department does not follow policy manual section 1.3(a)-(b) in maintaining a Welfare Advisory board. The department does not submit a budget proposal on a yearly basis. A lack of budget monitoring caused overages, potentially affecting client services.

Recommendation

Direct Service Expenditures

Management should:

- Notify Commissioners Court of the need to appoint all Advisory Board positions and implement board duties as stated in Welfare Division Policy Manual section 1.3.
 - Ensure that the Welfare Budget Advisory Board meets to discuss division budget requests to commissioners court on an annual basis, monitor budget transactions by the division on a monthly basis, and advise staff and Commissioners court on the community's need for services.
- Submit yearly budget proposals as stated in compliance with Dallas County Code Sec. 70-52 (a)-(b).
- Transfer expenditure appropriations for object code categories in compliance with Dallas County Code Sec. 70-59(a)-(b).



Management Action Plan

- The department communicated a request to the Office of Budget and Evaluation (OB&E) in April 2023 for an additional appropriation of funds to continue assistance through the end of the fiscal year. In addition, the department will submit a journal to adjust the aforementioned line-item overages to OB&E prior to each fiscal year end.

Auditor's Response

- None

Property Inventory

Criteria

Per Dallas County Code Section 90-313 (6), it is the sole responsibility of the elected official/department head to which property is assigned to maintain a proper accounting of all property through proper inventory records.

Per Dallas County Code Section 90.373, all department heads and elected officials are responsible for maintaining property assigned to their department, proper inventory records, and making appropriate reports as required.

Per Dallas County Code Sec. 90-52 (d), the ASC shop will code requisitions as to the department receiving a vehicle so that expenditures can be tracked by department.

Standard internal control procedures require clear department-wide policies and procedures which define proper vehicle acquisition, usage and maintenance protocols. Records that accurately document vehicle assignment, usage, maintenance and fuel costs are maintained. These records are regularly reviewed to evaluate whether the current allocation aligns with operational needs and are adjusted as necessary.

Review

A review of all capital assets assigned to the Health and Human Services (HHS) Welfare division including a physical review of five out of 46 items was performed. The following was identified:

- One asset located at the Health and Human Services Building is listed on the capital assets report as located at the Henry Wade Juvenile Justice Center.
- 42 assets are not in the Welfare Division's possession but show Welfare as the owner in Oracle. This includes:
 - 19 vehicles assigned to different HHS divisions on the ASC's Faster System's W114 Asset Master List.
 - Two assets were sent to surplus by the department.



- Per the department, one vehicle (RI006) assigned to Welfare but driven by employees of the Tuberculosis Clinic and HHS Grants.

The GPS Progress report showing driving activity for vehicle RI006 and an Oracle Expense detail for fiscal year 2023 were reviewed. The following was identified:

- The vehicle was driven 249 times per the GPS Progress Report.
 - A driving log was not provided to Internal Audit to document the use of the vehicle. Per inquiry with the program monitor manager, the vehicle is used to deliver and pickup of various financial documents, including time sensitive payments.
 - Fuel expenses charged to the Welfare division totaled \$1,328, and county auto maintenance totaled \$461.
- The vehicle was driven outside the Welfare's operating hours without an explanation (On 4/5/2023 to Dallas County Public Service at 7:48AM).
- The vehicle was stored at a non-Dallas County address twice. Once for 11 days between July 14, 2023 and July 25, 2023, and a second time for 3 days between July 25, 2023 and July 28, 2023.

Cause/Effect

Management did not notify Financial Audit of asset transfers or disposition when they occurred. Fuel expenses were not charged to the correct department code(s). A list of authorized drivers or a log of who drove the vehicle was not provided. Welfare funds were utilized for vehicle usage for general HHS business which includes but is not limited to Welfare tasks.

This resulted in inaccurate property inventory records and can impact financial reporting, the tracking of assets, or result in loss. Misallocation of costs can distort financial performance, even within the same department, impacting budget tracking and decision-making.

Unauthorized use raises concerns about potential misuse for personal gain or outside activities.

Recommendation**Property Inventory**

Management should:

- Periodically generate the Oracle Inventory Report and compare it to inventory on hand and the department's records.
 - Report any discrepancies to Financial Audit.



- Communicate asset transfers to Financial Audit, so that Oracle records are accurate and complete.
- For clarity and accountability, perform a formal internal transfer record documenting the handover of vehicle with usage guidelines. Refer to Dallas County policy.
 - Contact ASC and Financial Audit to transfer vehicle ownership to the cost center using the vehicle.
- Allocate fuel and maintenance costs to the section using the vehicle, not the original purchaser.
- Implement and maintain a vehicle usage log with a list of authorized drivers and drivers who used the vehicle.

Management Action Plan

- The department will periodically generate the Oracle inventory report and compare it to inventory on hand and the department's records. It should be noted that the department communicated to Internal Audit that record on the annual self-inventory report for fiscal years 2022 and 2023 were inaccurate and provided accurate ownership information. This information was provided on April 9, 2024. The department will provide the same information to Financial Audit.
- The vehicle is used for county business to support operations for HHS programs and expenses related to the usage of the vehicle is allocated to such programs.
- The department maintains a vehicle usage log and a list of authorized drivers on file that is available upon request. On April 4, 2023, the vehicle was driven to the Dallas County Public Service location for County business. It should be noted that the program operating hours to the public begin from 8:00 AM to 5:00 PM; however, daily operation begin at 7:30 AM. According to the department's records, the vehicle was stored at Dallas County Health and Human Services during the two periods referenced above.

Auditor's Response

- Due to the user agreement between the Auditor's Office and ASC, the specific location of the vehicle was not shared with the department; however, the vehicle was not stored at Dallas County Health and Human Services or another Dallas County facility. The department was requested to provide any records of vehicle activity or a vehicle usage log. The department provided a list of authorized users.
- We recommend the department contact ASC to gain access to GPS monitoring for vehicles assigned to HHS.

cc: Darryl Martin, Commissioners Court Administrator