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**MICHAEL POST, C.P.A., M.B.A.  
HARRIS COUNTY AUDITOR**

April 29, 2022

Dear Joel Levine, Executive Director:

The Harris County Auditor's Office Audit Division has completed an audit of the Harris County Resources for Children and Adults' Preparation for Adult Living grant program. The results of our audit are included in the attached report.

We appreciate the time and attention provided by your team. Please expect an email request to complete our Post Engagement Survey. We look forward to your feedback. If you have any questions, please contact me or Errika Perkins, Chief Assistant County Auditor, 713-274-5673.

Sincerely,

A handwritten signature in blue ink that reads "Michael Post". The signature is written in a cursive style with a long horizontal stroke at the end.

Michael Post  
County Auditor

Report Copies:

District Judges

County Judge Lina Hidalgo

Commissioners:

R. Jack Cagle

Rodney Ellis

Adrian Garcia

Tom Ramsey

Christian Menefee

David Berry



INTERNAL AUDIT REPORT  
**PREPARATION FOR ADULT LIVING GRANT AUDIT**  
APRIL 29, 2022

## Executive Summary

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### OVERALL CONCLUSION

The overall controls related to the Preparation for Adult Living (PAL) grant program were found to be effective. However, opportunities for improvement were identified regarding required program documentation and user access controls governing the case management system (Evolv). The issues were discussed with the Harris County Resources for Children and Adults (HCRCA) Management, and management action plans were developed which will address the issues identified by May 1, 2022.

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### SCOPE AND OBJECTIVE

The scope of the audit was for the 12 months ending August 31, 2021. The objective was to evaluate the grants compliance of the following areas for the PAL program:

- Activities Allowed or Unallowed,
- Allowable Cost,
- Eligibility,
- Program Case Management, and
- Reporting.

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### SUMMARY OF AUDIT ISSUES

- Texas Department of Family and Protective Services (DFPS) required forms were not completed for the two PAL program trainers.
- Terminated employees Evolv user accounts were not deactivated in a timely manner.

The audit issues, management's action plans to address the issues, and background information regarding this audit are discussed in more detail on the following pages. Each audit issue is ranked based on the likelihood and impact of the risk to HCRCA.

## AUDIT ISSUES

### **ISSUE #1: DFPS Required Forms Were Not Completed for the Two PAL Program Trainers** [MODERATE]

**What is the Issue:** DFPS Approval of Qualifications and Requirements (Form 5507) was not completed for the two PAL program trainers.

**Why it Happened:** HCRCA management did not monitor the contract requirements. As a result, they were not aware of their responsibility to submit Form 5507 to DFPS.

**Why it Matters:** Unqualified employees that do not meet the minimum qualifications could potentially interact with youth who are participating in the PAL program.

**What is Expected:** Section 2.5.18 of the contract, Minimum Staffing Qualifications, states that “the Contractor must document and obtain approval from DFPS on the Approval of Qualifications and Requirements (Form 5507) to document that minimum qualifications have been met.” In addition, the contract states that “A bachelor’s degree from an accredited college or university is required for PAL Life Skills Lead Trainers.”

**What Action(s) are Suggested:** HCRCA management should monitor and adhere to the requirements defined in the contract to ensure all the required forms are completed and all the required documents are submitted to DFPS. In addition, HCRCA management should add the required Form 5507 to its internal policies and procedures. HCRCA management should train staff on updated policies and procedures and emphasize the importance of required staffing forms due to the sensitive nature of work performed with youth.

### **MANAGEMENT’S ACTION PLAN**

**Responsible Party:** Mary Green, Director of HAY/PAL, HCRCA

A training document was created that will be provided to all PAL supervisors. The document will list all administrative duties that are to be reviewed with new hires. The 5507 is listed on this document specific to LST instructor. The supervisor will be responsible for submitting the completed 5507 to the Manager of Programs within 7 days of new hire start date and the Manager will submit to the DFPS Contract Manager within 7 days of receiving the document.

**Due Date:** May 1, 2022



## **ISSUE #2: Terminated Employees Evolv User Accounts Were Not Deactivated Timely [MODERATE]**

**What is the Issue:** Three active Evolv user accounts out of 34 (9%) were not deactivated timely after the employee's date of separation.

**Why it Happened:** There is no regular Evolv user access review performed by HCRCA management.

**Why it Matters:** Without regular review of Evolv users' access, the risk of unauthorized access to confidential data within Evolv increases, as users may retain privileges in excess of those required to perform their respective job functions and terminated user accounts could remain active and be utilized to access the system.

**What is Expected:** Harris County Information Security Access Control Policy sections:

- Section C.1.9 User Termination states that "all user access privileges to Harris County systems and applications must be disabled immediately or, in any event, no later than 24 hours after an employee or non-employee termination."
- Section C.1.11 Access Certification states that "Business Owners must verify the membership, access and contents of the systems, applications and/or resources for which they have primary responsibility on a regular basis (at least once per year), to ensure that only authorized members maintain access to and permissions for the systems, applications and/or resources involved."

**What Action(s) are Suggested:** HCRCA management should remove the user access for all terminated employees immediately. An employee termination checklist should include the removal of Evolv access and an annual process to review the appropriateness of user's access should be developed.

### **MANAGEMENT'S ACTION PLAN**

**Responsible Party:** Mary Green, Director of HAY/PAL, HCRCA

The HAY Center team has received clarification that the Supervisor of the separated employee should submit a ticket asking that they be removed from Evolv. Effective immediately, HAY Center supervisor will submit a ticket to remove separated employee within 24 hours of separation.

**Due Date:** May 1, 2022



## BACKGROUND

The PAL program is funded by the U.S. Department of Health & Human Services via the Texas Department of Family and Protective Services (DFPS). The PAL program was implemented to ensure that older youth in substitute care are prepared for their inevitable departure from the DFPS and HCRCA's care and support. The grant is comprised of two sections, the Life Skills Training and Assessment section and the Case Management and Aftercare Services section, both of which may be used in support of transitioning foster youth. The HAY Center, a program of HCRCA, is a public/private partnership that helps administer the PAL program services to foster youth transitioning to adulthood in the local community. The HAY Center's employment, education, housing, mental health, and life skills programs empower current and former foster youth to be successful and productive adults.

## ACCOUNTABILITY

We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing ("Standards"). The Standards require that we comply with the Code of Ethics and obtain reasonable assurance that significant risks to the activity are minimized to an acceptable level.

The engagement's scope did not include a detailed inspection of all transactions. There is a risk that fraud or errors were not detected during this engagement. Therefore, the official retains the responsibility for the accuracy and completeness of their financial records, and for ensuring sufficient controls are in place to detect and prevent fraud, errors, or omissions.

