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2022

Travis County Auditor's Office Review of the Contract for Services with Central Texas Allied Health Institute

Travis County Auditor's Office
Risk Evaluation and Consulting Division

October 17, 2022

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TRAVIS COUNTY
AUDITOR'S OFFICE

PATTI SMITH, CPA
COUNTY AUDITOR

TRAVIS COUNTY
700 LAVACA
P.O. BOX 1748
AUSTIN, TX 78767
(512) 854-9125
FAX: (512) 854-9164

To: Charles Brotherton
County Executive for Emergency Services

From: Patti Smith, CPA
Travis County Auditor

Date: October 17, 2022

Subject: Travis County contract with Central Texas Allied Health Institute

Scheduled as part of our statutory requirements, the Risk Evaluation and Consulting Division (REC) of the Travis County Auditor's Office has completed a review of contract for services #4400005928 between Travis County and the Central Texas Allied Health Institute (CTAHI). This contract, administered by Travis County Emergency Services (ES), related to hosting vaccination events in historically underserved areas of the County. As a result of our review, we are providing this report detailing our findings and recommendations.

BACKGROUND

Travis County has contracted with CTAHI to organize COVD-19 vaccination events in areas of Travis County with limited access to healthcare. The County's contract with CTAHI states the following:

> *"Although multiple vaccines against COVID-19 have been developed and are currently being distributed and administered, Travis County residents continue to be severely impacted by the COVID-19 pandemic, especially underserved communities in zip codes east of IH-35 that make up the 'Eastern Crescent' of Austin and Travis County.*
>
> *County desires Contractor to provide coordination of vaccination services and delivery of vaccinations in these areas hard hit by the pandemic. Contractor has a well-established presence in these areas as well as the professional capabilities, clinical staff, credentials, expertise and any necessary professional degrees, licenses, and certifications to provide these services."*

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METHODOLOGY

Our review methodology was based on applying sampling procedures to applicable records and on verbal and written representations from the parties involved. Sampling relates to examining on a test basis, evidence supporting the amounts and disclosures in the financial records and statements. The use of sampling techniques would not necessarily disclose all material issue related to this contract. Regarding the written and verbal representations made by the parties involved in this contract, the assertions we relied upon were correct to the best of our knowledge.

SCOPE

This review's scope included an assessment of the adequacy and reasonableness of the financial records and supporting documents relevant to this contract. We examined all payment requests submitted for services performed between October 1, 2021, and March 31, 2022.

SUMMARY OF FINDINGS

During our review of this contract and the associated invoices, we noted the following:

- Documentation for event expenses was not sufficient to properly support these items for federal reimbursement.

- Billings errors occurred, including the utilization of hourly rates that differed from the contract.

EXAMINATION TEAM

David Jungerman, Senior Auditor

CLOSING

This report is intended solely for the information and use of your department and the Commissioners Court. We greatly appreciate the cooperation and assistance received from the management and staff of ES during this examination. Please contact us if you have any questions or concerns regarding this report.

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DocuSigned by:
David Jungerman
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David Jungerman, CIA
Chief Assistant County Auditor II
Risk Evaluation & Consulting Division

DocuSigned by:
Patti Smith
53EE54208085479...

Patti Smith, CPA
Travis County Auditor

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Areas of Concern

1. Supporting documentation

Documentation for event-related expenses did not provide sufficient support for these items to be reimbursed with federal grant or Federal Emergency Management Agency (FEMA) funds. Specifically, the supporting documentation was comprised of Excel spreadsheets detailing the number of hours worked by each CTAHI employee attending each event and the role/function those employees performed. No certification of the hours worked or the duties performed was obtained from each employee.

Significance

While the payment requests from CTAHI were reimbursed via the County's General Fund, these payments were authorized because the County Executive for Emergency Services certified their validity. Utilization of executive certifications is not considered a best practice to support funds distributions.

Recommendation

We recommend that CTAHI utilize sign-in sheets for each of their events going forward. These sheets should include the event name, location, date, and time. Each employee working on the event should sign the sheet, denote their clinical role in the event, and list their start and end times. This recommendation was conveyed to CTAHI in early June, and ES has stated that these sign-in sheets will be obtained and reviewed during their review of CTAHI's billings.

In addition, we encourage ES to implement periodic, unannounced, and documented site visits to verify proper compliance with the contract, both operationally and in properly tracking event personnel hours and roles.

2. Billed amount for data entry personnel

The contract with CTAHI states that data entry personnel should be billed to the County at a rate of $20 per hour. CTAHI has been billing the County for these employees at a rate of $15 an hour. CTAHI stated that this change was the result of hiring personnel at a lower cost than expected during contract negotiations.

Significance/Recommendation

While efforts to reduce costs to the County by vendors are appreciated, these changes should be ratified in the contract via contract amendments. This helps ensure both parties understand and agree to their contractual obligations.

3. Detailed billing review

During our detailed review of CTAHI's monthly billings, we noted events billed that should not have been, and events that should have been billed that were not. Based on our conversations with CTAHI management, these items are as follows:

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Unbilled Events:

Event	Date	Amount to bill
Poder - Montopolis	1/15/2022	$400.00
LULAC	11/20/2021	$624.00
Southwest Keys	12/18/2021	$240.00
AAYHF	11/6/2021	$200.00
Tillery	11/6/2021	$680.00
		$2,144.00

Pending Credits:

Event	Date	Credit Amount
Closed	12/27/2021	$980.00
Closed	12/31/2021	$980.00
AAYHF	2/3/2022	$730.00
AAYHF	2/4/2022	$700.00
		$3,390.00

The total net credit due to the County for the above is $1,246.

Significance/Recommendation

CTAHI should be reimbursed for all contractually valid events and should not be reimbursed for events that did not occur as scheduled. We recommend that ES management review these items with CTAHI management, determining what items should be paid by the County and which should be credited to the County by CTAHI.

4. Billing for security personnel

On CTAHI's initial billings for most of the period, personnel identified as "security" were billed at $20/hour. When informed that the contract between the County and CTAHI does not categorize "security" as a reimbursable expense, CTAHI re-labeled these parties as "monitors", while continuing to bill them at the $20/hour rate.

Regarding monitoring as a task, page 21 of the contract states the following (emphasis added in yellow):

Patient Care Technicians – Monitors (volunteers)

> Work in the post injection area assist patients with demographic paperwork and monitor for any possible emergencies that may arise and alert emergency personnel on site.

Conversely, Attachment B of the contract does not appear to treat these parties as volunteers; instead, they are to be billed at a $20/hour rate. Attachment B also notes that a monitor's medical title is "medical assistant" while page 21 defines these parties as "patient care technicians". The contract does not define the experience and training required for either job title, if any.

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Note that the personnel records for the parties in question detail that they were hired to perform security functions.

Significance
The following areas of concern were noted in this review area:

- Page 21 of the contract defined monitors as "volunteers". This is contradicted by the $20/hour reimbursement rate for this job title found in Attachment B. This contradiction should be resolved and clarified.

- Medical training requirements for monitors, be they medical assistants or patient care technicians, were not defined in the contract. Because of this, we were unable to determine if the parties hired as security in CTAHI's payroll records were properly qualified for these roles. It is possible that no medical training is needed for the monitor position.

- Since CTAHI security personnel were originally billed as security and later re-billed as monitors, we were unable to determine what role these parties filled, and if their designation as monitors was correct on the billings.

Recommendations
ES management should review these issues with CTAHI management, adjusting the contract and/or the applicable billings as is deemed appropriate.

Overall Recommendations:

Going forward, we recommend more robust contract monitoring by ES on contracts of this type. This should include both contract compliance monitoring and billing reviews. All monitoring processes implemented should be fully documented.

We also recommend that ES work with the Auditor's Office and contracted parties at the start of contract terms to clearly define expectations for the contracted parties. During this time, contracted parties should be informed of their billing requirements, including required supporting documentation.

Overall Management Response:

Emergency Services acknowledges and appreciates this audit report and its findings and recommendations. We will follow up with CTAHI as recommended to:

1. Obtain sign-in sheets for staff working CTAHI vaccination events;
2. Make unannounced visits to CTAHI events to verify compliance;
3. Review bills for accuracy to ensure all events are properly documented and invoiced, and that only those positions specified in the contract are included in invoices;

It should be noted that this contract, like our other vaccination services contract, is a new area for Emergency Services, our first contracting venture into what would typically be a public health

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matter rather than an emergency matter. In establishing these contracts, we looked to County Attorney, the Auditor's Office, the Budget Office, and Purchasing to guide us. CTAHI, in particular, is a small, community-based organization unlike any organization Emergency Services has contracted with before, though certainly not unique in the County's overall experience.

Going forward, Emergency Services pledges to work more closely with the Auditor's Office when contracts like this one with CTAHI are contemplated, to ensure all contract terms and expectations are clearly defined, and that billing requirements and supporting documentation are clearly understood, to help assure the Court of our ability to recover from FEMA as much of our expenditure as possible.