



**TEXAS**  
Department of Family  
and Protective Services

# **Internal Audit Annual Report**

**Fiscal Year 2021**

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October 2021



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# Executive Summary

This report provides information about the activities of the Internal Audit function within the Department of Family and Protective Services (DFPS). Internal auditing is an independent assurance and consulting activity designed to improve an organization's operations by assessing and making recommendations to enhance the effectiveness of risk management, control, and governance processes.

Key internal audit activities for fiscal year (FY) 2021 and planned work during FY 2022 are described in this report. Annual audit plans are based on an agency wide risk assessment developed with input obtained through surveys and interviews with executives and management, as well as auditor assessment.

This report fulfills annual reporting requirements in the Texas Internal Auditing Act (*Texas Government Code*, Sections 2102.009, 2102.0091, and 2102.015) and is aligned with State Auditor's Office guidelines that prescribe the form and content of the annual report. In accordance with requirements, DFPS will make the report, which includes the FY 2022 Annual Audit Plan, available on its publicly accessible website.

For further information about the contents of this report and Internal Audit activities, please contact Chance Watson, DFPS Chief Audit Officer, by email at [Chance.Watson@dfps.texas.gov](mailto:Chance.Watson@dfps.texas.gov) or by telephone at (512) 929-6821.

## **I. Compliance with Texas Government Code, Section 2102.015**

In November 2021, DFPS will post on the agency's public website the FY 2021 Internal Audit Annual Report, which includes the approved FY 2022 Annual Audit Plan. The DFPS Internet site is located at: <http://www.dfps.state.tx.us/>.

The Annual Audit Report (see Section II) summarizes the FY 2021 Internal Audit recommendations for each audit and reports on the progress towards the implementation of those recommendations.

The FY 2022 Annual Audit Plan was approved by the DFPS Commissioner on September 13, 2021 and was posted to the agency's public website on October 4, 2021.

## II. Internal Audit Plan for FY 2021

Audit Project	Project Status
Audit of Children’s Income Accounts Report: 2019-07	Completed Report Date: January 25, 2021
Follow-up on Prior Audit Findings	Status – Reporting Phase  Carried Forward to FY 2022 Annual Audit Plan
Identity and Access Management Audit	Status – Reporting Phase  Carried Forward to FY 2022 Annual Audit Plan
Child Safety Specialist Secondary Case Review Process Audit	Status – Fieldwork Phase  Added to the FY 2021 Annual Audit Plan. Through an on-going process of assessing agency risk, IA identified the potential to improve child safety.  Carried Forward to FY 2022 Annual Audit Plan
Human Resources Audit	Status – Planning Phase  Carried Forward to FY 2022 Annual Audit Plan
Third Party Access to DFPS Data	Status – Not started  Carried Forward to FY 2022 Annual Audit Plan

Audit Project	Project Status
Quality Outcomes of Purchased Client Services with Focus on Permanency	<p>Added to the FY 2021 Annual Audit Plan. Through an on-going process of assessing agency risk, IA identified the potential to improve permanency.</p> <p>Carried Forward to FY 2022 Risk Areas not included in the Plan.</p>
Child Care Investigations	<p>Removed from the FY 2021 Annual Audit Plan and moved to the FY 2021 Risk areas not included in the Plan.</p> <p>Carried Forward to FY 2022 Risk Areas not included in the Plan.</p>
Records Management	<p>Removed from the FY 2021 Annual Audit Plan and moved to the FY 2021 Risk areas not included in the Plan.</p>

***Audit of Children’s Income Account (2019-07)***

Prior to the beginning of this audit, Children’s Income Account unit (CIA) made the following process enhancements to reduce risk:

- The addition of a supervisor position.
- Separation of reconciliations from the duties being reconciled.
- The purchase of dedicated printers for printing checks.
- The use of Access queries to facilitate reconciliations and monitoring.
- Performance of certain corrections by only the supervisor or team lead.
- Comparison of relative payments to a locked list of confirmed placements.

During the audit, additional enhancements were made:

- The installation of a manager with extensive knowledge of CIA processes.
- The addition of a Subject Matter Expert (SME) position to take over reconciliations and update policies and procedures.

Internal Audit identified additional opportunities for improvement to further reduce risk, increase compliance with Social Security Administration (SSA) and DFPS policy,

maximize federal funding, and increase efficiency:

- Instituting reviews of Monthly Income and Placement Report (MIPR) income processing workbooks and corrections.
- Incorporating available technology into MIPR income processing and communicating with IT when technology or reports are not optimal.
- Revising the Supplemental Security Income (SSI) resource limits monitoring and return processes.
- Modifying manual control processes to address the risk of misappropriation of funds.
- Improving the reconciliation template and process.
- Focusing on resolving reconciliation variances and outstanding items on reconciliation reports.

Internal Audit identified one related opportunity for improvement to The Federal and State Support Division of revising policies and increasing collaboration to support awareness of and compliance with SSA and DFPS policy.

### III. Consulting Services and Non-audit Services Completed

Consulting engagements and non-audit projects may be conducted at the request of executive management. These services are a means of assessing risk quickly for management and providing feedback on potential weaknesses and related opportunities for improvement. This approach often allows management to address issues proactively before launching systems or newly developed processes. The following table identifies the consulting services and non-audit services completed during FY 2021.

Consulting Service or Non-audit Service	Project Status
Consulting Engagement - Child Fatalities with Prior Agency Involvement  Report: 2020-06	Completed Issued: March 15, 2021
Consulting Engagement for the Reconciliation Process of Supplemental Payments for 24-hour Awake Supervision  Report: 2021-02	Completed Issued: April 28, 2021  Added to the FY 2021 Annual Audit Plan, utilizing 1,000 of the hours budgeted for consulting engagements requested.



*Consulting Engagement Child Fatalities with Prior Agency Involvement (2020-06)*

Internal Audit's objective for this consulting engagement was to perform analysis of child fatality cases with prior agency involvement and provide analysis results to assist in identifying on-going cases with a higher potential for child fatality due to non-compliance with agency policy/procedures or other applicable factors as determined by the analysis performed.

Internal Audit performed an analysis of child fatality cases with prior agency involvement. The detailed analysis includes results and identified trends of non-compliance with agency policy/procedures and other factors. The analysis identified several areas of non-compliance with agency policy/procedures and other applicable factors that were common among the reviewed cases. However, the engagement analysis did not support a specific result that would identify on-going cases with a higher potential for child fatality as intended.

*Consulting Engagement for the Reconciliation Process of Supplemental Payments for 24-hour Awake Supervision (2021-02)*

Internal Audit's objectives for this consulting engagement, performed at the request of Purchased Client Services, included the following:

- Review and flowchart the quarterly reconciliation process for supplemental payments including controls, strengths and weaknesses as identified.
- Document the year-end reconciliation and true-up process, to be developed by Purchased Client Services (PCS).

The scope of the engagement was the annual reconciliation process for supplemental payments for 24-hour awake supervision for Fiscal Year 2020, which also included reconciliation of quarterly payments already made.

Internal Audit provided the following deliverables to PCS in fulfillment of the engagement objectives.

- Documented the current quarterly supplemental payment process, including inputs, through a set of cross-functional flowcharts.
- Prepared a matrix to document the annual reconciliation process as of April 1, 2021.
- Provided information on key risks, primary controls identified to address those risks, and actions for PCS consideration to address any remaining risk in relation to the current quarterly process for supplemental payments.
  - Performed a demonstration of Microsoft Excel functions for reconciliation process efficiency gains.

## IV. External Quality Assurance Review

An external peer review of DFPS Internal Audit was conducted in FY 2020, in accordance with professional standards, using the State Agency Internal Audit Forum (SAIAF) Peer Review guidelines. The primary objective of the quality assurance review was to evaluate Internal Audit's compliance with auditing standards and the Texas Internal Auditing Act. Additional objectives included identifying best practices as well as areas where improvements may be needed. The review covered all completed audit and management assistance projects performed by Internal Audit from September 2016 through August 2019.

Tammara West, CIA, CGAP, CRMA, Assistant Audit Manager, Department of Public Safety was the SAIAF Peer Review Team Leader. Other members of the team included Katambra Rose, Senior Internal Auditor, Department of Public Safety and Jennifer Wu, Information Technology Auditor, Department of Public Safety.

*Excerpt from "Report on the External Quality Assurance Review of the Department of Family and Protective Services Internal Audit Department" January 2020.*

### OVERALL OPINION

"It is our opinion that the Department of Family and Protective Services (DFPS) Internal Audit Department (IAD) receives a rating of **"Pass/Generally Conforms"** and is in compliance with the Institute of Internal Auditors (IIA) International Standards for the Professional Practice of Internal Auditing and Code of Ethics, the United States Government Accountability Office (GAO) Government Auditing Standards, and the Texas Internal Auditing Act (Texas Government Code, Chapter 2102). This opinion, which is the highest of the three possible ratings, means that policies, procedures, and practices are in place to implement the standards and requirements necessary for ensuring the independence, objectivity, and proficiency of the IAD.

The IAD is independent, objective, and able to render impartial and unbiased judgments. Staff members are qualified, proficient, and knowledgeable in the areas they audit. Individual audit projects are planned using risk assessment techniques; audit conclusions are supported by working papers; and findings and recommendations are communicated clearly and concisely. The IAD is well managed, has effective relationships with the Acting Commissioner, and is well respected and supported by management. Surveys and interviews conducted during the quality assurance review indicate the IAD is integrated into the agency and is a useful part of its operations. In addition, audit processes and report recommendations add value and improve the agency.

The IAD has reviewed the peer review team's results and has accepted them to be an accurate representation of the IAD's operations."

## V. Internal Audit Plan for FY 2022

The approved FY 2022 Annual Audit Plan includes projects in the tables below. The Annual Audit Plan may be revised as needed to adjust for emerging issues and risks, and changes in resource availability. Any modifications to the Annual Audit Plan must be approved by the Commissioner and will be presented to the DFPS Executive Team for informational purposes.

Internal Audit has allocated 14,600 budgeted hours to projects in the FY 2022 Annual Audit Plan, 7,400 for audits and 7,200 for consultant engagements. The FY 2022 budgeted hours is based on 4 auditors, 1 IT auditor, 7 management consultants, 1.75 audit managers, and 1 assistant director which totaled 14,600 hours.

Audit Area	Audit Objectives
Identity and Access Management Audit  Reporting  Carried Forward from FY 2021 Annual Audit Plan	Determine that adding, changing, and removing identities on DFPS systems occurs within a timeframe to reduce risk and increase efficiency.  Determine if DFPS identities are provisioned and maintained with the least privilege necessary. Also, determine that identities are provisioned with sufficient access to perform their roles.
Follow-up on Prior Audit Findings  Reporting  Carried Forward from FY 2021 Annual Audit Plan	Determine whether management actions appropriately address DFPS IA audit recommendations that have been implemented as of August 31, 2020.

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Audit Area	Audit Objectives
<p>Child Safety Specialist Secondary Case Review Process Audit</p> <p>Fieldwork</p> <p>Carried Forward from FY 2021 Annual Audit Plan</p>	<p>Determine if the CSS secondary case review process has appropriate policies and procedures in place to support consistent and effective practices related to child safety.</p> <p>Assess the sufficiency and quality of information used within the CSS secondary case review process.</p> <p>Assess the effectiveness and efficiency of internal communication and monitoring related to the CSS secondary case review process.</p>
<p>Human Resources Audit</p> <p>Planning</p> <p>Carried Forward from FY 2021 Annual Audit Plan</p>	<p><i>Preliminary Objective:</i> Assess whether DFPS Human Resource’s hiring process is efficient and whether the policies and procedures in place support consistent and effective new hire processes.</p>
<p>Third-Party Access to DFPS Data</p> <p>Carried Forward from FY 2021 Annual Audit Plan</p>	<p><i>Preliminary Objective:</i> Identify and evaluate the controls over third parties who are granted access to DFPS data, both through data exchanges or access to DFPS systems.</p>
<p>Family-Based Safety Services Concurrent Stages</p>	<p><i>Preliminary Objective:</i> Determine whether actions are occurring simultaneously for cases marked for concurrent stages and whether processes are working as intended to meet agency goals.</p>
<p>Budget</p>	<p><i>Preliminary Objective:</i> Assess whether budget information and division decisions based on the information are timely, accurate and clearly defined to enable agency divisions to effectively manage their budgets.</p>
<p>Data &amp; Decision Support Data</p>	<p><i>Preliminary Objective:</i> Evaluate the efficiency and effectiveness of the information request and delivery system within Data &amp; Decision Support.</p>
<p>Follow-up on Prior Audit Findings</p>	<p><i>Preliminary Objective:</i> Determine whether management actions appropriately address prior audit recommendations.</p>

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Consulting services may be conducted as requested by Executive Management. Through agency reorganization, the Internal Audit team has gained staff that allows for additional consulting engagement hours. Therefore, Internal Audit has allocated 7,200 hours for consulting engagements to be performed during FY 2022 as well as 240 hours for other consulting services. Specific consulting project areas will be determined throughout the year based on identified agency and/or divisional need and discussions with or requests from agency leadership. Additionally, Internal Audit has allocated 1,306 hours for consulting engagements in-progress from FY 2021.

Consultant Area	Engagement Objectives	Comments
Office of Consumer Relations (OCR) Reports	Provide a quarterly report of trends and patterns in substantiated complaints based on the OCR's monthly substantiated complaints logs.	In-Progress from FY 2021  Carried Forward to FY 2022 Annual Audit Plan
APS Practice Model	Facilitate APS workgroup to develop a communication plan in anticipation for the new practice model rollout to the field.	In-Progress from FY 2021  Carried Forward to FY 2022 Annual Audit Plan
Worker Safety	Facilitate development of Worker Safety strategic goals with a focus on reducing safety-related incidents.	In-Progress from FY 2021  Carried Forward to FY 2022 Annual Audit Plan

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Consultant Area	Engagement Objectives	Comments
Preparation for Adult Living (PAL) Life Skills Reimagined	Facilitate process to assist with development and implementation of a plan to integrate Life Skills Reimagined, an online training resource for youth aged 16-21 transitioning to adulthood.	In-Progress from FY 2021 Carried Forward to FY 2022 Annual Audit Plan
CPS Title IV-E Stipend Program	Facilitate a workgroup to develop a more seamless transition of the CPS Title IV-E Stipend program to include the Community-Based Care model.	In-Progress from FY 2021 Carried Forward to FY 2022 Annual Audit Plan
APS District Review of Austin/ El Paso District	<i>Preliminary Objective:</i> Conduct a holistic review of regional functional areas of processes, personnel, performance, and community engagement.	
Community-Based Care (CBC)	<i>Preliminary Objective:</i> Evaluate CBC staff function and use.	
Employee Recognition Ceremony and Promotion Broadcasts	Coordinate all aspects of the quarterly and monthly awards ceremony and recognition efforts for DFPS staff and agency partners.	

Consultant Area	Engagement Objectives	Comments
DFPS Director Team Meeting	Facilitate a quarterly director-level meeting to improve coordination of the various initiatives being implemented across the agency to break down silos and create a cohesive culture.	
Governor’s Committee on People with Disabilities	Represent DFPS on the committee serving as central source of information and education on the abilities, rights, problems, and needs of Texans with disabilities.	
Quality, Process Improvement and Innovation (QPII) State Agency Coordinating Committee (SACC)	Represent the agency on the subcommittee that examines administrative and management practices, review problems or issues that have an impact across agency lines and encourages and fosters management practices that are beneficial and cost effective for all state agencies.	
Grant Management Coordination	Provide grant coordination services for DFPS. This project includes the Grants Workgroup and updating Grants handbook.	

## Other Internal Audit Activities

Other Internal Audit Activities include the following:

- Training and staff development (CPE)
- Internal Audit Annual Report

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- Internal Audit staff meetings
- Risk Assessment and Annual Audit Plan for FY 2023
- External Audit Coordination - Internal Audit provides an external audit liaison service that includes coordinating and providing a single point of contact for all audits of DFPS by external audit entities (e.g., CLA, SAO, federal audits, etc.)
- Legislative Coordination
- Internal Audit quality assurance and improvement program
- Internal Audit policies and procedures refresh
- TeamMate migration to DFPS server
- Internal Audit office building relocation

Internal Audit also participates in committees and workgroups in an advisory role, such as:

- Executive Team Meetings
- Texas Family and Protective Services Council
- IT Governance Meetings
- Critical Case Meetings
- DFPS Wellness Council
- Accessibility Workgroup
- DFPS Grants Council
- State Agency Internal Audit Forum (SAIAF)

## **Risk Assessment Methodology**

In August 2021, the Internal Audit Division sent a risk assessment survey to all DFPS employees to submit input for purposes of assessing risk on agency activities and functions identified for the risk assessment process.

The Internal Audit Division interviewed Executive Management from July to August 2021, to discuss potential risk issues for their respective divisions and gain their perspective on the agency's areas of highest risk. The results from these communications and the risk factors below were used by Internal Audit when identifying activities and functions to include in the annual audit plan:

- Agency Mission
- Service Delivery
- Fiscal Operations
- Compliance
- Fraud
- Information Technology
- Executive Management Input and Other Considerations



The results of the scoring were used to identify the activities and functions that were included in the FY 2022 Annual Audit Plan.

Auditing standards require the Internal Audit Director to communicate periodically to senior management on significant risk exposures, control issues, corporate governance issues, and other matters as appropriate. By communicating these high-risk areas, management has the opportunity to review and assess operations to mitigate risk. The audit plan is one of the mechanisms used to communicate risk exposures.

## **Methods for Ensuring Compliance with Contract Processes and Controls**

**The following methods are used to ensure compliance with contract processes and controls for monitoring agency contracts, according to Texas Government Code, Section 2102.005(b):**

DFPS has established a Contract Oversight and Support (COS) division/department that oversees the following:

- Specialized Monitoring Plan (SMP) - a specialized, risk-based plan is used to identify and track risk-based monitoring requirements and the progress of monitoring efforts for DFPS contracts.
- The System of Contracting Operation and Reporting (SCOR), the official contracting system is utilized to manage administrative and client service contracts and is the agency's system of record for reporting requirements.

DFPS Prevention & Early Intervention (PEI) and Purchased Client Services (PCS) Contract divisions/departments oversees the following:

- Contract Managers are in place for each contract.
- Processes include documenting and communicating monitoring results to the appropriate areas which may include the contractor, program, and executive management.
- Monitoring (i.e., performance, financial, desk reviews, on-site visits) is performed through review of monitoring schedules or reports.

DFPS Internal Audit division/department oversees the following:

- Internal and external audits related to contract monitoring are performed.

## **High Risk Areas Not Included in the Plan**

Additional high-risk areas listed below were identified in the risk assessment process and could be added to the annual audit plan as projects are completed and resources become available. Projects on the plan may also be replaced with projects related to higher risk areas, if there are significant changes to the risk environment during the year.

- Quality Outcomes of Purchased Client Services with focus on Permanency
- Child Care Investigations
- Information Security Awareness
- Center for Learning and Organizational Excellence (CLOE)

DFPS management understands the limitations of audit coverage and the risks assumed by management in the areas not audited and may take steps to review controls in these areas.

## **VI. External Audit Services Procured in FY 2021**

DFPS did not procure external audit services in FY 2021.

## **VII. Reporting Suspected Fraud and Abuse**

Regarding requirements of the General Appropriations Act, Section 7.09, Fraud Reporting, 86<sup>th</sup> and 87<sup>th</sup> Legislature, the home page of DFPS internet, Internal Audit and Legal Division's intranet pages as well as DFPS Ethics Policy provide instructions for reporting suspected fraud, waste and abuse involving DFPS programs directly to the State Auditor's Office (SAO). The home and intranet pages includes a link to SAO fraud hotline information and a link to the SAO website for fraud reporting.

Health and Human Services (HHS) System policy concerning fraud, waste, and abuse was established in HHS Circular C-027, *Health and Human Services System Fraud Waste, and Abuse Reporting, Responsibilities, and Coordination*. The circular includes instructions for reporting suspected fraud, including involving state funds, to both the SAO and the Health and Human Services Commission (HHSC) Office of Inspector General. DFPS Internal Audit coordinates with DFPS General Counsel, the SAO, and the HHSC Office of Inspector General to address the responsibilities of the respective agencies in meeting this requirement.

DFPS Internal Audit also works with the SAO, as well as the HHSC Office of Inspector General, to ensure compliance with investigation coordination requirements in Texas Government Code, Section 321.022.

## Additional Information Related to Contract Audits

To assist the SAO with their assessment under Senate Bill 65, Internal Audit has identified each audit report related to agency contracts and contract processes and controls completed in the last five years (September 1, 2016 through August 31, 2021).

<p>Audit of Quality of Services in CPS Regional Contracts</p> <p>Report: 2015-04 Issued: August 25, 2015</p>	<ol style="list-style-type: none"><li>1) Follow-up Audit Report: Reviewed management action plans for 7 recommendations– 4 Implemented and 3 In-Progress for Report 2015-04. Report: 2016-09 Issued: December 20, 2016</li><li>2) Follow-up Audit Report: Reviewed management action plans for 2 recommendations– 1 Implemented and 1 In-Progress for Report 2015-04. Report: 2017-07 Issued: April 21, 2017</li><li>3) Follow-up Audit Report: Reviewed management action plans for 2 recommendations– 1 Implemented and 1 In-Progress for Report 2015-04. Report: 2017-08 Issued: February 26, 2018</li><li>4) Follow-up Audit Report: Reviewed management action plan for 1 recommendation– 1 Implemented for Report 2015-04. Report: 2020-04 Issued: August 18, 2020</li></ol>
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<p>Audit of Transitional Living Services</p> <p>Report: 2015-05 Issued: December 22, 2015</p>	<ol style="list-style-type: none"> <li>1) Follow-up Audit Report: Reviewed management action plans for 9 recommendations – 6 Implemented and 3 In-Progress for Report 2015-05. Report: 2016-09 Issued: December 20, 2016</li> <li>2) Follow-up Audit Report: Reviewed management action plans for 4 recommendations – 2 Implemented and 2 In-Progress for Report 2015-05. Report: 2017-07 Issued: April 21, 2017</li> <li>3) Follow-up Audit Report: Reviewed management action plans for 3 recommendations – 3 Implemented for Report 2015-05. Report: 2017-08 Issued: February 26, 2018</li> </ol>
<p>Audit of Child-Specific Contract Processes</p> <p>Report: 2016-06 Issued: December 13, 2016</p>	<ol style="list-style-type: none"> <li>1) Follow-up Audit Report: Reviewed management action plan for 1 recommendation – 1 In-Progress for Report 2016-06. Report: 2017-07 Issued: April 21, 2017</li> <li>2) Follow-up Audit Report: Reviewed management action plans for 4 recommendations – 1 Implemented and 3 In-Progress for Report 2016-06. Report: 2017-08 Issued: February 26, 2018</li> </ol>

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<p>Consulting Engagement on the Structure and Processes of PCS</p> <p>Report: 2018-01 Issued: May 7, 2018</p>	<p>Follow-up Audit Report: N/A</p>
<p>Consulting Engagement for the Review of Prevention and Early Intervention Contract Management</p> <p>Report: 2018-02 Issued: July 2, 2018</p>	<p>Follow-up Audit Report: N/A</p>
<p>IMPACT Modernization Project Management Audit</p> <p>Report: 2019-03 Issued: May 8, 2019</p>	<p>Follow-up Audit Report: Reviewed management action plan for 12 recommendations– 11 Implemented and 1 risk addressed through other actions for Report 2019-03. Report: 2020-04 Issued: August 18, 2020</p>
<p>Consulting Engagement for Adult Protective Services – Purchased Client Services</p> <p>Report: 2019-05 Issued: August 5, 2019</p>	<p>Follow-up Audit Report: N/A</p>
<p>Consulting Engagement for Substance Abuse Purchased Client Services</p> <p>Report: 2020-01 Issued: May 26, 2020</p>	<p>Follow-up Audit Report: N/A</p>
<p>Consulting Engagement for the Reconciliation Process of Supplemental Payments for 24-hours Awake Supervision</p> <p>Report: 2021-02 Issued: April 28, 2021</p>	<p>Follow-up Audit Report: N/A</p>