



# **Summary of Significant Audit Findings for Local Mental Health Authorities for Fiscal Year 2020**

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**As Required by  
Texas Health and Safety Code  
Section 534.068(f)**

**Health and Human Services**

**Commission**

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**TEXAS**  
Health and Human  
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## Executive Summary

The *Summary of Significant Audit Findings for Local Mental Health Authorities for Fiscal Year 2020* is submitted in compliance with Texas Health and Safety Code, Section 534.068(f).

Local Mental Health Authorities (LMHAs) expending \$750,000 or more in federal and state awards must have a single audit conducted in accordance with *2 CFR 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements, Subpart F (Audits)* and the Texas Comptroller's *Uniform Grant Management Standards* (UGMS).

Single Audits are submitted to the Health and Human Services Commission (HHSC) Compliance and Quality Control Division Single Audit Unit (SAU). The SAU notifies the HHSC contracting areas of findings noted in each Single Audit Report. HHSC must review the fiscal audit activities and submit this report to the Governor, Legislative Budget Board, and Legislative Audit Committee pursuant to Texas Health and Safety Code, Section 534.068(f).

This report summarizes the independent auditor's findings of 39 LMHAs and their responses for fiscal year 2020.

## 1. Introduction

Texas Health and Safety Code, Section 534.068(f) requires HHSC to submit a report annually to the Governor and Legislative Audit Committee. The report must include a summary of the significant findings identified during a review of fiscal audit activities.

Audits are conducted and submitted to HHSC in compliance with Section 534.068(a), which states: "As a condition to receiving funds under this subtitle, a local mental health authority other than a state facility designated as an authority must annually submit to the department a financial and compliance audit prepared by a certified public accountant or public accountant licensed by the Texas State Board of Public Accountancy. To ensure the highest degree of independence and quality, the local mental health authority shall use an invitation-for-proposal as prescribed by the executive commissioner to select the auditor."

## 2. Background

The *Summary of Significant Audit Findings for Local Mental Health Authorities for Fiscal Year 2020* report summarizes auditors' findings from their review of independent financial and compliance audits, in accordance with *2 CFR 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements Subpart F (Audits)* and the Texas Comptroller's *Uniform Grant Management Standards (UGMS)*.

Also noted are fiscal year 2020 findings, questioned costs, and corrective plans. In addition, follow up on prior year findings and any relevant comments, as outlined in the auditor's management letter, are included. All findings, comments and corrective actions are reproduced verbatim from the independent audit reports and are not modified by HHSC. HHSC reviewed the audits and determined all of the identified findings were significant for purposes of complying with Section 534.068(f).

## 3. Summary of Significant Findings

### 3.1 Abilene Regional MHMR doing business as (DBA) Betty Hardwick Center

**City:** Abilene

**Counties Served:** Callahan, Jones, Shackelford, Stephens, and Taylor

**Type of Report on Financial Statement:** Unmodified<sup>1</sup>

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** None

**Follow-up on Prior Year Findings:** None

**Independent Auditor's Management Letter:** No findings/comments

**Corrective Action Plan:** No findings/comments requiring corrective action.

### 3.2 Anderson-Cherokee Community Enrichment Services DBA ACCESS

**City:** Jacksonville

**Counties Served:** Anderson and Cherokee

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** None

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<sup>1</sup> An unmodified or unqualified opinion states that the financial statements present a fair and accurate picture of the company and comply with generally accepted accounting principles.

**Follow-up on Prior Year Findings:** None

**Independent Auditor's Management Letter:** No findings/comments.

**Corrective Action Plan:** No findings/comments requiring corrective action.

### **3.3 Andrews Center**

**City:** Tyler

**Counties Served:** Henderson, Rains, Smith, Van Zandt, and Wood

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** None

**Follow-up on Prior Year Findings:** None

**Independent Auditor's Management Letter:** No findings/comments.

**Corrective Action Plan:** No findings/comments requiring corrective action.

### **3.4 Austin-Travis County MHMR DBA Austin Travis County Integral Care**

**City:** Austin

**Counties Served:** Travis

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** None

**Follow-up on Prior Year Findings:** 2019-001

2019-001 Government Auditing Standards



*Finding Summary:* The Center entered into an agreement that required complex transactions related to a housing project. A note receivable was reflected in prior period as fully funded when only a portion of the note was funded at the time; therefore, net position was overstated. Audit procedures indicated that a prior period adjustment was necessary to properly state beginning net position of governmental activities. Lack of the adjustment to beginning net position could have resulted in a material misstatement of the Center's financial statements.

*Status:* Corrective action was taken.

### **3.5 Bluebonnet Trails Community Services**

**City:** Round Rock

**Counties Served:** Bastrop, Burnet, Caldwell, Fayette, Gonzales, Guadalupe, Lee, and Williamson

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** 2020-001

**Follow-up on Prior Year Findings:** None

*2020-001 Financial Reporting:*

*Criteria:* Management is responsible for submitting quarterly Financial Status Reports Form 269A within 30 days of each quarter end during the period of the grant per the grant contract.

*Condition:* The Center did not submit quarterly Financial Status Reporting (FSR) Form 269A for any quarters during fiscal year 2020 as required. Per the contract, the quarterly reports for the fiscal year were due no later than December 31, 2019; March 31, 2020; and June 30, 2020; and September 30, 2020. All of the aforementioned quarterly FSRs were filed on January 3, 2021.

*Context:* The Center is required to file four quarterly reports each year per the terms of the contract.

*Questioned Costs:* None

*Cause:* This is a new program that started in fiscal year 2019 and the Center was unaware of the quarterly reporting requirement.

*Effect:* The reports for all four quarters during the fiscal year were submitted after the due date.

*Recommendation:* The Center should implement procedures that ensure the Substance Abuse and Mental Health Services Projects of Regional and National Significance quarterly reports are filed in a timely manner in accordance with the contract.

*Management's Response:* The Director of Financial Services familiarized herself with the reporting requirements of this contract and submitted the quarterly FSRs for fiscal year 2020 on January 3, 2021. The Director of Financial Services will add these quarterly reports to the calendar to ensure they are submitted timely in the future.

*Corrective Action Plan:* The Agency will add the Substance Abuse and Mental Health Services Projects of Regional and National Significance quarterly FSR reports to the reporting deadlines calendar to reduce the likelihood of non-timely filing. The Center will take precautionary measures to report in a timely manner.

*Anticipated Completion Date:* January 3, 2021.

*Status:* Corrective action plan implemented.

## **3.6 Border Region Behavioral Health Center**

**City:** Laredo

**Counties Served:** Jim Hogg, Starr, Webb, and Zapata

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** 2020-1 and 2020-2

2020-1 – Financial Reporting:

*Criteria and Condition:* Management of the Center is responsible for the preparation and fair presentation of the financial [statements].

The Center does not have an internal control system designed to provide for the preparation of the financial statements and the related financial statement disclosures being audited. In conjunction with the completion of the audit, we were requested to draft the financial statements and the accompanying notes to those financial statements.

*Cause:* The Center does not prepare and has not developed an internal control system for the preparation of the financial statements and the related disclosures in accordance with generally accepted accounting.

*Effect:* Although this circumstance is not unusual for an organization of this size, the preparation of financial statements and adjusting journal entries as part of the audit engagements may result in financial statements and related information included in financial statement disclosure not being available for management purposes as timely as it would if prepared by Center personnel. The need for the audit adjustments indicates that Center interim financial statements may not be materially correct, which may affect management decisions made during the course of the year.

*Recommendation:* Auditing standards require that auditors communicate this deficiency, however the Center prepares budgetary and other financial reports for Board review on a routine basis. It is the responsibility of management and those charged with governance to determine whether to accept the risk associated with this condition because of costs and other considerations.

*Management's Response:* Management agrees with the noted finding.

*Corrective Action Plan:* While this is a repeat finding, there is new staff in the Finance Department that will work with the accounting software in order to implement the necessary internal controls necessary to report accurate and timely reports. Management was involved in the preparation of the financial statements and notes to the financial statements but agrees that audit adjustments were necessary.

*Status:* Ongoing

*2020-2 Financial Reconciliation process:*

*Criteria and Condition:* Management of the Center is responsible for the preparation and fair presentation of the financial [statements]. The Center did not adequately reconcile a significant general ledger accounts in a timely matter.

After several attempts, management was able to obtain a better understanding of the accounting software and relationships between the two general ledger accounts. Initially, the operating back account was not properly and completely reconciled to the general ledger balance. Similarly, the accounts payable general ledger did not reconcile to the amount reflected in the general ledger. Eventually, this general ledger account was properly reconciled, and amount stated in the financial [statement].

*Cause:* The Center did not understand the relationship between the bank reconciliation module to the general ledger.

*Effect:* The amounts reflected in the general ledger lack substantiation by the bank reconciliation.

*Recommendation:* Timely and accurate reconciliation of the operating bank account.

*Management's Response:* Management agrees with the noted finding.

*Corrective Action Plan:* Staff has been trained on how to properly reconcile the balance sheet accounts in particular cash and accounts payable. This is done on a monthly basis before presenting monthly reports to the budget and finance committee. During Fiscal Year 2019, there was an issue with the accounting software that created a problem with the reconciliation. This issue was still unresolved at August 31, 2020. The issue was addressed and corrected in April 2021.

*Status:* Ongoing

**Follow-up on Prior Year Findings:** 2019-1 and 2019-2

Finding 2019-1 – Financial Reporting

Repeat Finding

Finding 2019-2 – Financial Reconciliation Process

Repeat Finding

## **3.7 Burke Center**

**City:** Lufkin

**Counties Served:** Angelina, Houston, Jasper, Nacogdoches, Newton, Polk, Sabine, San Augustine, San Jacinto, Shelby, Trinity, and Tyler

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** None

**Follow-up on Prior Year Findings:** None

**Independent Auditor's Management Letter:** No findings/comments.

**Corrective Action Plan:** No findings/comments requiring corrective action.

### **3.8 Camino Real Community Services**

**City:** Lytle

**Counties Served:** Atascosa, Dimmit, Frio, La Salle, Karnes, Maverick, McMullen, Wilson, and Zavala

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** None

**Follow-up on Prior Year Findings:** None

**Independent Auditor's Management Letter:** No findings/comments.

**Corrective Action Plan:** No findings/comments requiring corrective action.

### **3.9 Center for Health Care Services**

**City:** San Antonio

**Counties Served:** Bexar

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** None

**Follow-up on Prior Year Findings:** None

**Independent Auditor's Management Letter:** No findings/comments.

**Corrective Action Plan:** No findings/comments requiring corrective action.

### **3.10 Central Texas MHMR Center DBA Center for Life Resources**

**City:** Brownwood

**Counties Served:** Brown, Coleman, Comanche, Eastland, McCulloch, Mills, and San Saba

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** None

**Follow-up on Prior Year Findings:** None

**Independent Auditor's Management Letter:** No findings/comments.

**Corrective Action Plan:** No findings/comments requiring corrective action.

### **3.11 Central Counties Center for MHMR Services**

**City:** Temple

**Counties Served:** Bell, Coryell, Hamilton, Lampasas, and Milam

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** None

**Follow-up on Prior Year Findings:** None

**Independent Auditor’s Management Letter:** No findings/comments.

**Corrective Action Plan:** No findings/comments requiring corrective action.

## 3.12 Central Plains Center

**City:** Plainview

**Counties Served:** Bailey, Briscoe, Castro, Floyd, Hale, Lamb, Motley, Parmer, and Swisher

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** 2020-001, 2020-002, 2020-003, 2020-004

### 2020-001 Financial Reporting:

*Criteria:* Management of the Center is responsible for the preparation and fair presentation of the financial statements in accordance with generally accepted accounting principles (GAAP). This includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement.

*Condition:* The Center does not have an internal control system designed to provide for the preparation of the financial statements and related financial statement disclosures being audited. In conjunction with the completion of our audit, we were requested to draft the financial statements and accompanying notes to those financial statements. Additionally, we proposed several audit adjustments to the Center’s recorded account balances, which if not detected by our auditing procedures, could have resulted in a material misstatement of the Center’s financial statements.

*Cause:* The Center does not prepare and has not developed an internal control system to provide for the preparation of, the financial statements and related disclosures in accordance with generally accepted accounting principles.

*Effect:* Although this circumstance is not unusual for an organization of your size, the preparation of financial statements and adjusting journal entries as a part of the audit engagement may result in financial statements and related information included in financial statement disclosures not being available for management purposes as timely as it would be if prepared by Center personnel. The need for the audit adjustments indicates that the Center's interim financial information may not be materially correct, which may affect management decisions made during the course of the year.

*Recommendation:* The Center should evaluate and improve the controls over financial reporting and implement changes as necessary to ensure accurate and timely financial reports can be completed.

*Management's Response:* Management agrees with the noted finding.

*Corrective Action Plan:* It is not cost effective to have an internal control system designed to provide for the preparation of the financial statements and accompanying notes. We requested that our auditors, Eide Bailly LLP, prepare the financial statements and the accompanying notes to the financial statements as a part of their annual audit. We have designated a member of management to review the draft financial statements and accompanying notes, and we have reviewed and agree with the material adjustments proposed during the audit.

The center has recently hired a staff accountant to try and assist with the day-to-day responsibilities that our Controller currently has to do. We are the second smallest center in the state and have an extremely small administrative department. The hope is that he will be a quick learner and be able to begin contributing soon, but at least for the next audit we expect to rely on Eide Bailly for this function.

*Status:* Ongoing

*2020-002 Account Reconciliations:*

*Criteria:* Investments, prepaid expenses, accounts receivable, accounts payable and long-term obligations should be reconciled at the end of each reporting period. In addition, someone other than the preparer of the reconciliation should review the reconciliation and document their approval.



*Condition:* The Center does not have a process for the preparation of reconciliations of Investments, prepaid expenses, accounts receivable, accounts payable and long-term obligations and/or does not have a process in place for review and approval of these reconciliations by someone other than the preparer. If certain accounts are not reconciled, the financial statements could result in a material misstatement.

*Cause:* Investments, prepaid expenses, accounts receivable, accounts payable and long-term obligations are not reconciled at year end.

*Effect:* The lack of account reconciliations increases the risk of material misstatement in the financial statements, either due to error or fraud.

*Recommendation:* The Center should design and implement a reconciliation process for account reconciliations, including review of these reconciliations by someone other than the preparer.

*Management's Response:* Management agrees with the noted finding.

*Corrective Action Plan:* The Center will design and implement a reconciliation process for investments, prepaid expenses, accounts receivable, accounts payable and long-term obligations, including review of these reconciliations by someone other than the preparer.

The recent hiring of our new staff accountant will help to satisfy this requirement. He is a recent college graduate with a degree in business, so we anticipate him to be a quick learner, but there is a steep learning curve with accounting in community centers.

*Anticipated Completion Date:* August 2021.

*Status:* Corrective action plan implemented.

*2020-003 Material Weakness in Internal Control over Compliance:*

*Criteria:* Uniform Guidance required the Center to update their procurement policy effective September 1, 2018, to include certain items including certain thresholds to procure the acquisition of goods and services.

Additionally, Uniform Guidance requires policies to address conflict of interest, including disciplinary actions for failure to adhere, acquisition of duplicative items, and provisions to ensure all solicitations incorporate clear and accurate descriptions of technical requirements, do not restrict completion and identify all requirements which the offeror must fulfill and factors used in evaluation.

*Condition:* The Center's procurement policy did not include the items required by Uniform Guidance.

*Cause:* The Center did not update the procurement policy to include the items that are required under the Uniform Guidance.

*Effect:* The Center did not have proper procurement policy during the year, and this could potentially lead to the Center entering transactions for goods and/or services that are not properly procured as required by law.

*Recommendation:* It is recommended that the Center update their procurement policy and include the requirements established by Uniform Guidance.

*Management's Response:* Management agrees with the noted finding. Refer to Corrective Action Plan.

*Corrective Action Plan:* The Center will update the procurement policy to include all requirements by Uniform Guidance.

*Anticipated Completion Date:* August 2021.

*Status:* Corrective action plan implemented.

*2020-004 Material Weakness in Internal Control over Compliance:*

*Criteria:* Federal and state programs require adequate review and approval of information prepared for and submitted to grantor agencies.

*Condition:* The Center does not have an internal control system designed to provide sufficient and adequate review and approval of documentation, reports and information submitted to outside parties.

*Cause:* The Center has not developed an internal control system designed to provide for the adequate review of information submitted to outside parties.

*Effect:* The lack of review could result in errors in reporting, match improperly reported or improper cash draws requested.

*Recommendation:* We recommend that the Center implement a system of proper review and approval by appropriate personnel of all documentation and information prepared for and submitted to outside parties to mitigate the risk of improper or inaccurate reporting, overcharging of grants and management override.

*Management's Response:* Management agrees with the noted finding. Refer to Corrective Action Plan.

*Corrective Action Plan:* The Center will implement a system of proper review and approval by appropriate personnel of all documentation and information prepared for and submitted to outside parties. Further, the review and approval of reports and draw requests submitted to outside parties will be documented.

*Anticipated Completion Date:* August 2021.

*Status:* Corrective action plan implemented.

**Follow-up on Prior Year Findings:** 2019-001, 2019-002, 2019-003

*Finding 2019-001*

*Finding Summary:* Eide Bailly LLP prepared our draft financial statements and accompanying notes to the financial statements. They also proposed material audit adjustments that would not have been identified because of our existing controls and, therefore, could have resulted in a material misstatement of our financial statements.

*Status:* Ongoing. Due to cost considerations, we will continue to have Eide Bailly, LLP prepare our draft financial statements and accompanying notes to the financial statements.

*Finding 2019-002*

*Finding Summary:* The Center does not have a process for the preparation of reconciliations of accounts receivable and accounts payable and/or does not have a process in place for review and approval of these reconciliations by someone other than the preparer.

*Status:* The Center has not fully implemented a process that resolves the issue above.

*Finding 2019-003*

*Finding Summary:* The Center's procurement policy did not include the items required by Uniform Guidance.

*Status:* Ongoing. The Center has not revised its procurement policy yet to include all provisions required by Uniform Guidance.

### **3.13 Coastal Plains Community Center**

**City:** Portland

**Counties Served:** Aransas, Bee, Brooks, Duval, Jim Wells, Kenedy, Kleberg, Live Oak, and San Patricio

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** None

**Follow-up on Prior Year Findings:** None

**Independent Auditor's Management Letter:** No findings/comments.

**Corrective Action Plan:** No findings/comments requiring corrective action.

### **3.14 Collin County MHMR Center DBA LifePath Systems**

**City:** McKinney

**Counties Served:** Collin

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** 2020-001, 2020-002

2020-001 Significant Deficiency Related to Controls Over Financial Reporting-Year-end adjustments

*Criteria:* LifePath is responsible for maintaining proper internal controls over financial reporting.

*Condition:* Significant adjusting entries were posted to LifePath's financial statements in December following year-end. Most of these adjustments related to reducing amounts due from other governments to their estimated net realizable value. Entries were also required for deferred contract revenues.

*Cause:* LifePath presently maintains a single general ledger account to record all amounts due from other governments (due from state). Life Path does not have an effective method of reconciling this account on a monthly basis. In addition, LifePath does not have an effective method to reconcile deferred revenues on a monthly basis. A lack of staff training in the use of these accounts along with turnover in the CFO position were contributing factors to these conditions.

*Effect:* LifePath's financial statements required significant adjustments in these financial statement areas.

*Recommendation:* Receivables due from other governments (primarily from state contracts) should be reconciled to the individual grant records on a monthly basis. LifePath should also develop procedures to recognize contract revenues received in advance as expended. Deferred revenues from grant contracts should be reconciled to the general ledger on a monthly basis. These procedures will assist with more accurate and timely financial reporting.

*Management Response:* See corrective action plan.

*Corrective Action Plan:* All accounts will be reconciled monthly to ensure Revenues and Balance sheet accounts tie back to significant documents such as Texas State Comptroller's 4116 vouchers.

*Anticipated Completion Date:* January 31, 2021.

*Status:* Corrective action plan implemented.

2020-002 Financial Reporting

*Criteria:* Substance abuse programs require the submission of quarterly financial status reports within 30 days after the end of each quarter.

*Condition:* The quarterly financial status reports for the substance abuse programs were not submitted on a timely basis during the year.

*Cause:* The CFO was preparing and submitting these reports. It appears the time constraints associated with other duties and a failure to delegate this responsibility were contributing factors.

*Effect:* LifePath was not in compliance with reporting requirements for the substance abuse programs during the year.

*Recommendation:* LifePath should implement procedures to assure the timely filing of reports for the substance abuse programs.

*Management Response:* See corrective action plan.

*Corrective Action Plan:* Substance abuse quarterly financial status reports will be submitted timely. The responsibility has been transferred to the Controller, and a contract coordinator will be added to the BH Division to assist in fulfilling this requirement.

*Anticipated Completion Date:* February 28, 2021.

*Status:* Ongoing

**Follow-up on Prior Year Findings:** 2019-001

Finding 2019-001 Financial Reporting

*Summary:* Partially corrected – see current year finding 2020-001.

*Status:* Ongoing

### **3.15 Denton County MHMR**

**City:** Denton

**Counties Served:** Denton

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** None

**Follow-up on Prior Year Findings:** None

**Independent Auditor's Management Letter:** No findings/comments.

**Corrective Action Plan:** No findings/comments requiring corrective action.

### **3.16 El Paso MHMR DBA Emergence Health Network**

**City:** El Paso

**Counties Served:** El Paso

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** None

**Follow-up on Prior Year Findings:** None Prior Year Findings

**Independent Auditor's Management Letter:** No findings/comments.

**Corrective Action Plan:** No findings/comments requiring corrective action.

### **3.17 Gulf Bend Center**

**City:** Victoria

**Counties Served:** Calhoun, DeWitt, Goliad, Jackson, Lavaca, Refugio, and Victoria

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** None

**Follow-up on Prior Year Findings:** None

**Independent Auditor's Management Letter:** No findings/comments.

**Corrective Action Plan:** No findings/comments requiring corrective action.

### 3.18 Gulf Coast Center

**City:** Galveston

**Counties Served:** Brazoria, and Galveston

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** None

**Follow-up on Prior Year Findings:** None

**Independent Auditor's Management Letter:** No findings/comments.

**Corrective Action Plan:** No findings/comments requiring corrective action.

### 3.19 Harris Center for Mental Health and IDD

**City:** Houston

**Counties Served:** Harris

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** None

**Follow-up on Prior Year Findings:** None

**Independent Auditor's Management Letter:** No findings/comments.

**Corrective Action Plan:** No findings/comments requiring corrective action.

### 3.20 Heart of Texas Region MHMR

**City:** Waco

**Counties Served:** Bosque, Falls, Freestone, Hill, Limestone, and McLennan



**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** None

**Follow-up on Prior Year Findings:** None

**Independent Auditor's Management Letter:** No findings/comments.

**Corrective Action Plan:** No findings/comments requiring corrective action.

### **3.21 Helen Farabee Centers**

**City:** Wichita Falls

**Counties Served:** Archer, Baylor, Childress, Clay, Cottle, Dickens, Foard, Hardeman, Haskell, Jack, King, Knox, Montague, Stonewall, Throckmorton, Wichita, Wilbarger, Wise, and Young

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** None

**Follow-up on Prior Year Findings:** None

**Independent Auditor's Management Letter:** No findings/comments.

**Corrective Action Plan:** No findings/comments requiring corrective action.

### **3.22 Hill Country Community MHMR Center DBA Hill Country Mental Health and Developmental Disabilities Centers**

**City:** Kerrville

**Counties Served:** Bandera, Blanco, Comal, Edwards, Gillespie, Hays, Kendall, Kerr, Kimble, Kinney, Llano, Mason, Medina, Menard, Real, Schleicher, Sutton, Uvalde, and Val Verde

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** 2020-001

2020-001 Reporting

*Criteria:* Federal and state programs require adequate review of information prepared for and submitted to outside parties.

*Condition:* The Center does not have an internal control system designed to provide sufficient and adequate review and approval of documentation, reports and information submitted to outside parties.

*Cause:* The Center has not developed an internal control system to provide for the adequate review of information submitted to outside parties due to turnover in the current year of key management and accounting personnel.

*Effect:* Although this circumstance is not unusual for an organization of your size, the lack of review could result in error in proper reporting, grants being charged incorrectly and the possibility of management override of internal controls.

*Recommendation:* We recommend the Center implement a system of proper review and approval by appropriate personnel of all documentation and information prepared for and submitted to outside parties to mitigate the risk of improper reporting, overcharging of grants and management override.

*Management Response:* Management agrees with the finding. Refer to Corrective Action Plan.

*Corrective Action Plan:* To ensure accurate reporting to grants and outside parties the Center will institute a review and approval process of invoices and reports provided to outside parties. Will entail developing a strong reporting calendar that is shared by the accounting department and cross training on completion of reports and invoices so more than one person is familiar with the processes and reporting. Before submission of information, another employee in the accounting office who is familiar with the programs and reports, will review and approve final information with the documentation of the review approval being saved with copy of the shared information.

*Anticipated Completion Date:* Ongoing

*Status:* Ongoing

**Follow-up on Prior Year Findings:** None

### **3.23 Lakes Regional Community Center**

**City:** Terrell

**Counties Served:** Camp, Delta, Franklin, Hopkins, Lamar, Morris, and Titus

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** None

**Follow-up on Prior Year Findings:** None

**Independent Auditor's Management Letter:** No findings/comments.

**Corrective Action Plan:** No findings/comments requiring corrective action.

### **3.24 MHMR Authority of Brazos Valley**

**City:** Bryan

**Counties Served:** Brazos, Burleson, Grimes, Leon, Madison, Robertson, and Washington

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** None

**Follow-up on Prior Year Findings:** None

**Independent Auditor's Management Letter:** No findings/comments.

**Corrective Action Plan:** No findings/comments requiring corrective action.

### **3.25 MHMR of Nueces County DBA Behavioral Health Center of Nueces County**

**City:** Corpus Christi

**Counties Served:** Nueces

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** None

**Follow-up on Prior Year Findings:** None

**Independent Auditor's Management Letter:** No findings/comments.

**Corrective Action Plan:** No findings/comments requiring corrective action.

### **3.26 MHMR Services for the Concho Valley**

**City:** San Angelo

**Counties Served:** Coke, Concho, Crockett, Irion, Reagan, Sterling, and Tom Green

**Type of Report on Financial Statement:** Unmodified/No Findings

\*\* Discretely Presented Component Unit-Adverse – No additional details provided

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** None

**Follow-up on Prior Year Findings:** None

**Independent Auditor's Management Letter:** No findings/comments.

**Corrective Action Plan:** No findings/comments requiring corrective action.

## 3.27 MHMR Services of Texoma DBA Texoma Community Center

**City:** Sherman

**Counties Served:** Cooke, Fannin, and Grayson

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** None

**Follow-up on Prior Year Findings:** 2019-001

Finding 2019-001: Review of reconciliations of various accounts

*Status:* Fully Corrected.

## 3.28 MHMR of Tarrant County

**City:** Fort Worth

**Counties Served:** Tarrant

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** None

2020-001 Reconciliation of Balance Sheet Accounts

*Criteria:* Center management is responsible for maintaining controls to ensure that financial statements can be presented in accordance with generally accepted accounting principles.

*Condition:* Significant balance sheet accounts were not reconciled until several months after the end of the year. Balance sheet accounts affected by this condition included grant contract receivables, unapplied deposit amounts, and certain Center bank accounts.

*Cause:* The Center implemented new general ledger software during the fiscal year. As a part of this implementation, several years of data were transferred into the new accounting system. The volume of the data associated with this transfer made reconciliation of grant contract receivables and bank accounts difficult. In addition, accounting staff did not appear to have been trained to reconcile grants receivable balances to the new general ledger receivable software on a timely basis.

*Effect:* There was a significant amount of reconciliation work that was required several months after the end of the year. These reconciliations led to several adjusting entries in order to present the financial statements in accordance with generally accepted accounting principles (GAAP).

*Recommendation:* The Center should implement procedures to review and reconcile balance sheet accounts on a timely basis. In particular, subsidiary ledgers for grants receivable and any related unapplied deposits should be reconciled on a monthly basis. Procedures should also be implemented to ensure that Center bank accounts are reconciled on a timely basis.

*Management Response:* Agree with the finding. The Center has started the reorganization of the accounting department to offer additional oversight in order to strengthen our current procedures. The reorganization includes the addition of a new director level position. The Center is updating and implementing comprehensive procedures regarding the timely reconciliation of balance sheet and other accounts.

*Corrective Action Plan:* MHMR has reviewed operating policies and procedures for account reconciliation. New standards for account reconciliation have been put into place with the accounting staff to ensure timely reconciliation of all accounts in accordance with GAAP standards.

*Anticipated Completion Date:* Completed

2020-002 Fraudulent Vendor Activity

*Criteria:* Management of MHMR Tarrant County is responsible for maintaining controls to limit the misappropriation of assets.

*Condition:* Management identified that a fraudulent vendor manipulated the accounts payable supervisor to remit funds via ACH through the use of fictitious email authorizations believed to be received from the Chief Financial Officer. These remittances were made without following normal accounts payable procedures.

*Cause:* During the month of April, as a result of the COVID-19 pandemic, Center staff were transitioning to remote work. The pandemic also required that certain items be purchased on an expedited basis. The accounts payable supervisor received fictitious email authorizations that appeared to be from the Chief Financial Officer. The supervisor remitted funds via ACH based on this information. The supervisor did not follow normal accounts payable procedures to remit these funds.

*Effect:* The Center lost \$536,414 as a result of these three transactions.

*Recommendation:* The Center should review accounts payable procedures as well as email controls to ensure that this situation does not repeat in the future.

*Management Response:* Agree with the finding. The Center performed both an internal & external review of internal controls for Accounts Payable. Both reviews found the internal controls to be adequate, however, the Center is proceeding to tighten the controls & add additional approvals for all ACH transactions. The Center has also provided training to all staff regarding phishing emails.

*Corrective Action Plan:* Internal controls were reviewed both internally and by an external audit group. Upon review, it was determined that MHMR's controls were adequate to prevent the fraud. The employee circumvented the controls in place. MHMR has tightened the controls for creating new vendors and added additional controls for approving any ACH transactions.

*Anticipated Completion Date:* Completed

### **3.29 North Texas Behavioral Health Authority**

**City:** Dallas

**Counties Served:** Dallas, Ellis, Hunt, Kaufman, Navarro, and Rockwall

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** None

**Follow-up on Prior Year Findings:** None

**Independent Auditor's Management Letter:** No findings/comments.

**Corrective Action Plan:** No findings/comments requiring corrective action.

### **3.30 Pecan Valley Centers for Behavioral and Developmental Healthcare**

**City:** Granbury

**Counties Served:** Erath, Hood, Johnson, Palo Pinto, Parker, and Somervell

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** None

**Follow-up on Prior Year Findings:** None

**Independent Auditor's Management Letter:** No findings/comments.

**Corrective Action Plan:** No findings/comments requiring corrective action.

### **3.31 Permian Basin Community Centers for MHMR**

**City:** Midland

**Counties Served:** Brewster, Culberson, Ector, Hudspeth, Jeff Davis, Midland, Pecos, and Presidio

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** None

**Follow-up on Prior Year Findings:** None

**Independent Auditor's Management Letter:** No findings/comments.

**Corrective Action Plan:** No findings/comments requiring corrective action.



## 3.32 Sabine Valley Regional MHMR Center DBA Community Healthcare

**City:** Longview

**Counties Served:** Bowie, Cass, Gregg, Harrison, Marion, Panola, Red River, Rusk, and Upshur

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** 2020-001, 2020-002, 2020-003, 2020-004

2020-001 The Center did not detect incorrect entry to the Contributed Capital Account in the Vehicle Fund.

*Criteria:* Management is responsible for the accuracy of all financial records and maintaining effective internal controls over fund balances.

*Condition:* An entry was incorrectly made to Contributed Capital Account in the Vehicle Fund.

*Cause:* Insurance proceeds were incorrectly booked to the Contributed Capital account in the Vehicle Fund.

*Effect:* Incorrect entry was not detected, and the Fund Balance did not roll forward properly from prior year.

*Recommendation:* We recommend that all journal entries to fund balance be reviewed and that the fund balances be reviewed at least annually.

*Management Response:* The corrective action plan is the responsibility of the Center's Chief Financial Officer, Sue Rathbun.

*Corrective Action Plan:* An additional layer of review will be implemented whereby all entries to capital accounts, which are exceptions to monthly entries, will receive a second individual review.

*Anticipated Completion Date:* January Financials February 15, 2021.

*Status:* Corrective action plan implemented.

2020-002 The Center did not reconcile consumer bank account as of year-end.

*Criteria:* Agency account activity should be properly recorded in the Center's general ledger.

*Condition:* A consumer bank account balance had not been reconciled as of year-end.

*Cause:* One consumer account was closed before year-end, but the activity was not recorded until after year-end.

*Effect:* Cash and the related liability in the Agency Fund were overstated which caused the Agency Fund financial statements to be misstated.

*Recommendation:* Reconciliations should be done regularly and at the end of each fiscal year, and accounts should be adjusted accordingly.

*Management Response:* The corrective action plan is the responsibility of the Center's Chief Financial Officer, Sue Rathbun.

*Corrective Action Plan:* Consumer bank accounts that have ending dates other than month-end will have a separate reconciliation completed as of August 31st of each year.

*Anticipated Completion Date:* August 31, 2021.

*Status:* Corrective action plan implemented.

2020-003 The Center was not able to follow internal controls over cash deposits immediately after COVID-19 shutdown order by the Governor of Texas.

*Criteria:* Segregating the duties of individuals involved in key processes helps to improve the prevention and detection of errors or fraud. In order to reduce the risk of one individual maintaining an excessive amount of control over a process, different individuals should be used for the physical custody of cash deposits and recording of these deposits.

*Condition:* Due to the immediate changes in personnel in the office during COVID-19 shutdown, controls over cash deposits were concentrated with fewer individuals.

*Cause:* In order to comply with an order from the Governor of Texas, staff was ordered to work from home. Until internal controls could be updated, the same individual who scans the checks also had access to the accounting system to make journal entries.

*Effect:* The lack of segregation of duties indicates weaker internal controls and increases the risk that material misstatements could occur in the Center's financial statements, whether from error or fraud, and not be detected.

*Recommendation:* We recommend that an individual, other than one who has access to the accounting system to make journal entries, records checks received before they are scanned and deposited.

*Management Response:* The corrective action plan is the responsibility of the Center's Chief Financial Officer, Sue Rathbun.

*Corrective Action Plan:* Cash handling procedures revised to ensure that a staff member, other than one who has access to the accounting system to make journal entries, records cash and checks received before they are scanned and deposited into the bank account.

*Anticipated Completion Date:* January 20, 2021.

*Status:* Corrective action plan implemented.

2020-004 The Center did not properly record additions to fixed assets in the DSRIP Fund.

*Criteria:* Management is responsible for the accuracy and completeness of all financial records and related information and for establishing and maintaining effective internal control over financial reporting.

*Condition:* DSRIP fixed asset additions were not recorded properly.

*Cause:* The journal entry for recording fixed asset additions to the DSRIP fund was not reviewed, and therefore, was recorded incorrectly.

*Effect:* Expenditures were understated which caused the financial statements to be misstated.

*Recommendation:* We recommend that all journal entries, especially those that are not done on a regular basis, be reviewed before being recorded.

*Management Response:* The corrective action plan is the responsibility of the Center's Chief Financial Officer, Sue Rathbun.

*Corrective Action Plan:* An additional layer of review will be implemented whereby all entries to fixed assets and long-term debt, which are exceptions to monthly entries, will receive a second individual review monthly.

*Anticipated Completion Date:* January Financials February 15, 2021.

*Status:* Corrective action plan implemented.

**Follow-up on Prior Year Findings:** None

### **3.33 Spindletop Center**

**City:** Beaumont

**Counties Served:** Chambers, Hardin, Jefferson, and Orange

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** None

**Follow-up on Prior Year Findings:** None

**Independent Auditor's Management Letter:** No findings/comments.

**Corrective Action Plan:** No findings/comments requiring corrective action.

### **3.34 StarCare Specialty Health System DBA Lubbock Regional MHMR Center**

**City:** Lubbock

**Counties Served:** Cochran, Crosby, Hockley, Lubbock, and Lynn

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** None

**Follow-up on Prior Year Finding:** 2019-001 and 2019-002

*Finding 2019-001: Financial Reporting*

*Finding Summary:* Eide Bailly LLP prepared our draft financial statements and accompanying notes to the financial statements. Additionally, several account reconciliations and journal entries were not properly reviewed.

*Status:* This has been resolved.

*Finding 2019-002: Financial Reporting*

*Finding Summary:* The Company did not update their procurement policy to be in compliance with Uniform Guidance requirements as of September 1, 2018, as required.

*Status:* This has been resolved.

### **3.35 Texana Center**

**City:** Rosenberg

**Counties Served:** Austin, Colorado, Fort Bend, Matagorda, Waller, and Wharton

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** None

**Follow-up on Prior Year Findings:** None

**Independent Auditor's Management Letter:** No findings/comments

**Corrective Action Plan:** No findings/comments requiring corrective action.

### **3.36 Texas Panhandle Centers Behavioral and Developmental Health**

**City:** Amarillo

**Counties Served:** Armstrong, Carson, Collingsworth, Dallam, Deaf Smith, Donley, Gray, Hall, Hansford, Hartley, Hemphill, Hutchinson, Lipscomb, Moore, Ochiltree, Oldham, Potter, Randall, Roberts, Sherman, and Wheeler

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** None

**Follow-up on Prior Year Findings:** None

**Independent Auditor's Management Letter:** No findings/comments

**Corrective Action Plan:** No findings/comments requiring corrective action.

### **3.37 Tri-County Behavioral Healthcare**

**City:** Conroe

**Counties Served:** Liberty, Montgomery, and Walker

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** None

**Independent Auditor's Management Letter:** No findings/comments

**Corrective Action Plan:** No findings/comments requiring corrective action.

### **3.38 Tropical Texas Behavioral Health**

**City:** Edinburg

**Counties Served:** Cameron, Hidalgo, and Willacy

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** None

**Follow-up on Prior Year Findings:** None

**Independent Auditor's Management Letter:** No findings/comments

**Corrective Action Plan:** No findings/comments requiring corrective action.

### 3.39 West Texas Centers

**City:** Big Spring

**Counties Served:** Andrews, Borden, Crane, Dawson, Fisher, Gaines, Garza, Glasscock, Howard, Kent, Loving, Martin, Mitchell, Nolan, Reeves, Runnels, Scurry, Terrell, Terry, Upton, Ward, Winkler, and Yoakum

**Type of Report on Financial Statement:** Unmodified

**Type of Report on Compliance:** Unmodified

**Schedule of Findings and Questioned Costs:** 2020-001

2020-001 Fraudulent actions by Center employee

*Criteria:* West Texas Centers is responsible for maintaining controls to limit the misappropriation of assets.

*Condition:* The Center did not maintain controls to limit the misappropriation of mobile devices. As a result, a program director at the Center misused the authority granted by her position to purchase numerous cell phones and accessories for personal use as well as that of her daughter over several years.

*Cause:* Center policy did not require mobile device purchases to be reviewed by another party outside the department making the mobile device purchases.

*Effect:* Mobile devices at West Texas Centers were misappropriated and service contracts for them were paid by the Center over the last four and a half years.

*Recommendation:* The Center should implement a policy to review the purchases of additional mobile devices and periodically perform an inventory of the mobile devices on the Master Bill.

*Management Response:* As soon as the Center suspected the misappropriation of mobile devices, they investigated the issue by reviewing the Master Mobile Device Bill from January 2016 through June 2020. Then, the Center reported it to the legal authorities and terminated the employee. The Center also implemented procedures to improve internal controls over mobile devices.

*Corrective Action Plan:* The Center is pursuing prosecution of the former Director and involved family member to the full extent of the law. The Center has implemented stronger internal control procedures that require review and approval of purchase orders for mobile devices and review of the Master Mobile Device Bill by the Director of Accounting and the Chief Financial Officer. The Center's IT department now performs periodic inventory of mobile devices as they do for other computer equipment.

*Anticipated Completion Date:* August 31, 2020.

*Status:* Corrective action plan implemented.

**Follow-up on Prior Year Findings:** None



## **4. Conclusion**

This report summarizes the independent auditor's findings of 39 LMHAs and their responses.

## **List of Acronyms**

| <b>Acronym</b> | <b>Full Name</b>                            |
|----------------|---|
| ACH            | Automated Clearing House                    |
| CFO            | Chief Financial Officer                     |
| DBA            | Doing Business As                           |
| DSRIP          | Delivery System Reform Incentive Payment    |
| FSR            | Financial Status Reporting                  |
| GAAP           | Generally Accepted Accounting Principles    |
| HHSC           | Health and Human Services Commission        |
| IDD            | Intellectual and Developmental Disabilities |
| LMHA           | Local Mental Health Authority               |
| SAU            | Single Audit Unit                           |
| UGMS           | Uniform Grant Management Standards          |