

A Report to the  
Chambers  
County  
Commissioners  
Court

County Judge:

Jimmy Sylvia

Commissioners:

Jimmy Gore

Mark Tice

Tommy Hammond

Billy Combs



# Indigent Health Care

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## BVCAP Grant 2021

Kaelyn Rhame

June 14, 2022

Chambers County  
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# CHAMBERS COUNTY AUDITOR

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## Introduction

The Chambers County Auditor's Office has completed an audit of the Brazos Valley Community Action Programs (BVCAP) grant. The audit was conducted for the contract period of July 14, 2021 through December 31, 2021, with an amendment to extend an additional \$25,000 of expenses through March 31, 2022.

The overall objective of this audit was:

Assess and evaluate procedures for the distribution of funds, administration of the BVCAP grant, and implementation of grant requirements outlined in the BVCAP contract and state laws.

The Indigent Health Care Department staff (herein referred to as "Grantee") is responsible for maintaining grant records as well as tracking and reporting grant expenditure information to the Brazos Valley Community Action Program.

## Background

The BVCAP grant allows local Chambers County residents the opportunity to receive assistance for immediate financial burdens. The Chambers County Commissioner's Court desires to provide, on an emergency basis, for the provision of such supplies and services having a measurable and potentially major impact on poverty in the community.

The grant funds are used for utilities, travel, food, housing, prescriptions and certain medical assistance with permission given by the BVCAP. The amount awarded to each client seeking assistance depends on the required type of aid. Eligible recipients are only those whose income is equal to or less than 125% of Federal Poverty Income Guidelines; these amounts vary depending on the number of residents within the household.

Chambers County was awarded \$25,000 in grant funds that were to be spent by December 31, 2021, with an additional \$25,000 awarded that was to be expensed by March 31, 2022, as outlined in the contract with the BVCAP. Every recipient who is given funds is to provide documentation proving they are a Chambers County resident (e.g., a bill in their name with a Chambers County address), a form of identification, and relevant proof of income. However, if the applicant has no proof of income or residency, they are to fill out a Declaration of Income (DOI) or Declaration of Residency (DOR). All documentation should be stored in the client files.

The amount awarded to each client is at the sole discretion of the Grantee and is dependent on the needs of the individual or family. Once all funds are exhausted, the original grant and any amendments are complete.

## **Findings with Related Recommendations**

### 1. Compliance with Contract Requirements

#### Monthly and Annual Reports

BVCAP funds were received in late August and awarded to clients starting in September, thus monthly reports for September 2021 to December 2021 were submitted.

The additional \$25,000 was received and disbursed in February; therefore, a monthly report for February 2022 was also submitted.

The annual report was submitted on time and all client information within was correct.

#### Audit Requirements

Section 19 of the BVCAP contract states that the Grantee "...shall arrange for a financial and compliance audit of funds received and performances rendered under this contract." The Grantee received confirmation from the BVCAP that sending a copy of Chambers County's most current audit of the BVCAP Grant would satisfy the requirement of Section 19 of the BVCAP contract. The 2020 BVCAP Audit, completed by the Auditor's Office, was sent to the Brazos Valley Community Action Agency for compliance.

#### Allowable Expenses

##### Food:

All client food receipts were on file.

Those who received food assistance signed and dated "Assistance Guidelines for Purchase of Groceries" forms. This form shows that the clients acknowledge that the BVCAP program is "designed to help individuals and families who are struggling to put food on their tables." This form requests that the recipients make food selections that allow them to receive the most value from their purchase and states that alcohol, tobacco, and non-food items are prohibited.

The Grantee reviews the client food receipts and assesses adherence to the prescribed guidelines.

All clients who received food assistance were correctly awarded funds based on their household sizes.

##### Utility:

Utility assistance was also provided. With the first set of funds clients were given utility assistance for what was past due on their account or what would keep them from being disconnected. The additional \$25,000 was used to help on past due utility bills as well as current.

## Rent:

Rental assistance was used to help clients get caught up on rent that was past due. Clients could receive help with current rent only if the due date was approaching within a reasonable amount of time.

No findings of unallowable expenses were noted.

## 2. Reliability of Accurate Information

### Client File Documentation

Complete records were obtained for all client files.

### Good Faith Practices

The Grantee has created a requirement to be used when determining how much to award each client for food based on their household size. The Grantee will award the initial client \$100 for food, then each subsequent household member would add \$20 to the total amount awarded.

### Service Area

The Grantee advertised both sets of money by sharing on community Facebook pages, including the Chambers County social media page, in schools, local newspapers, medical facilities, and shared information with Chambers County employees, in order to advertise BVCAP funds to residents. The Grantee's efforts to advertise the money has improved.

## **Conclusion**

The Grantee has made effort to gather all proper documentation for each client file and retain all necessary records for the contract period. They utilized multiple outlets to advertise BVCAP funds for county residents. All guidelines were followed and the funds were dispersed correctly to each client. They have provided all requested information and cooperated during the audit with ease.

As the audit was not a detailed examination of all transactions, there is a risk that errors or fraud were not detected. Thus, the Grantee retains the responsibility for the accuracy and completeness of the financial information.