



CITY OF SAN ANTONIO

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May 15, 2026

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SUBJECT: Audit Report of San Antonio Metropolitan Health District Oral Health Program

Mayor and Council Members:

We are pleased to send you the final report of the San Antonio Metropolitan Health District Oral Health Program. This audit began in June 2025 and concluded with an exit meeting with department management in March 2026. Management's verbatim response is included in Appendix B of the report. The San Antonio Metropolitan Health District management and staff should be commended for their cooperation and assistance during this audit.

The Office of the City Auditor is available to discuss this report with you individually at your convenience.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Buddy Vargas".

Buddy Vargas, CPA, CIA, CFE
City Auditor
City of San Antonio

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**CITY OF SAN ANTONIO
OFFICE OF THE CITY AUDITOR**

**SAN ANTONIO METROPOLITAN HEALTH DISTRICT
AUDIT OF THE ORAL HEALTH PROGRAM
PROJECT NO. AU25-020
MAY 15, 2026**

**BUDDY VARGAS, CPA, CIA, CFE
CITY AUDITOR**



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Executive Summary

As part of our annual Audit Plan approved by City Council, we conducted an audit of the San Antonio Metropolitan Health District (Metro Health), specifically the Oral Health Program. The audit objectives, conclusions, and recommendations follow:

Determine if the Oral Health program is adequately managed and in compliance with policies and grant requirements.

Metro Health has effective controls in place to ensure clinic operations and case management are performed in compliance with program guidelines, and Title V fund recipients are meeting eligibility requirements. Additionally, Metro Health has sufficient procedures to ensure grant reimbursement requests and agency invoices are accurate and adequately supported.

However, the audit team identified areas in which controls could be improved over contract monitoring, tracked property, performance metrics, and system access. Metro Health does not have contract administration plans for two agreements, which has contributed to a lack of monitoring over key requirements such as: background checks, training, and insurance. Additionally, Metro Health's tracked property listings and performance metrics are not accurately reported. Finally, system access is not appropriate.

We provided recommendations to management to strengthen controls and resolve identified issues. Metro Health Management agreed with the audit findings and has developed positive action plans to address them. Management's verbatim response is in Appendix B on page 11.

Background

The goal of Metro Health’s Oral Health program is to improve the oral health of children in San Antonio by providing dental services for families that are uninsured or underinsured. These goals are carried out by three initiatives: Title V, Head Start/Early Head Start (HS/EHS), and Miles of Smiles (MOS).

Title V provides children who meet eligibility requirements with financial dental assistance and access to dental services through the program’s partnerships. Metro Health facilitates this initiative in conjunction with the University of Texas Health Science Center at San Antonio (UTHSCSA) by helping families determine Title V eligibility through eligibility screening and making referrals for dental work.

The HS/EHS initiative partners with the City’s Department of Human Services’ (DHS) Head Start Program and partner organizations (e.g., Avance, Family Service Association, and Parent Child, Inc.) to provide oral evaluations, fluoride varnish applications, oral health education, and comprehensive case management.

The MOS initiative partners with eight Independent School Districts (ISDs) within San Antonio to provide limited oral exams, fluoride applications, dental sealants, education, and limited case management.

For both HS/EHS and MOS, mobile clinics are set up at schools to provide the children with dental services. Metro Health Case Managers follow-up with parents to ensure participants with unmet urgent and emergency dental needs are connected to dental providers.

For Fiscal Year (FY) 2025, the Oral Health Program had the following performance metrics:

- 398 clinics hosted in a school-based setting.
- 21,100 school-aged participants (children) who receive exams and fluoride treatments administered during the school year.
- 3,570 school-aged participants (children) receiving dental sealants to prevent cavities.

The Oral Health program uses four main systems for their operations. SAP is the City’s accounting system and is used by Oral Health to track grant revenue and program expenditures. ezEMRx is the primary system used to record patient information for MOS and HS/EHS program participants. Child Plus records similar information as ezEMRx but is the system of record for the HS/EHS initiative. Lastly, Texas Medicaid & Healthcare Partnership (TMHP) is a website used to verify Medicaid status for children participating in the Title V initiative.

Audit Scope and Methodology

The audit scope was October 2023 through November 2025 and included compliance requirements, program eligibility, program operations, financial requirements, equipment management, and data security.

To gain an understanding of the program's operations, we interviewed Metro Health personnel and conducted walkthroughs over Oral Health initiatives, contract requirements, inventory management, and system access. The Oral Health partner agency agreements, Standard Operating Procedures (SOPs), and relevant City Administrative Directives (ADs) were our primary criteria for this audit.

As part of our testing procedures, we reviewed Contract Administration Plans (CAPs) to determine if key contract terms were being monitored (e.g., background checks, training, and insurance). Additionally, we reviewed clinic operations to determine if there is adequate oversight over the clinics and operations are in accordance with program guidelines. We also confirmed children requiring follow-up dental care are receiving it. Further, we reviewed program eligibility to determine if participants in the Title V initiative were meeting eligibility requirements.

We reviewed support to determine if grant reimbursement requests and agency invoices were accurate and adequately supported. We also confirmed system and badge access is appropriate. Lastly, we reviewed controls in place for the transmission and storage of Protected Health Information (PHI) and Personally Identifiable Information (PII) to determine if they are adequate.

We relied on computer-processed data in the city's accounting system, SAP, to validate payments made to/from partner agencies. We reviewed data from Child Plus to confirm child case management was performed. Additionally, we relied on system generated reports from ezEMRx, Child Plus, and TMHP to test user access appropriateness. Our reliance was based on performing direct tests on the data rather than evaluating the system's general and application controls. We do not believe that the absence of testing general and application controls had an effect on the results of our audit.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Audit Results and Recommendations

Metro Health has effective controls in place to ensure clinic operations and case management are performed in compliance with program guidelines, and Title V fund recipients are meeting eligibility requirements. Additionally, Metro Health has sufficient procedures to ensure grant reimbursement requests and agency invoices are accurate and adequately supported.

Clinic operations and oversight is consistent with expectations outlined in the Standard Operating Procedures (SOP) for the Oral Health program. As part of our testing procedures, we attended 4 dental clinics (2 MOS and 2 HS/EHS) held at schools during September 2025. During our site visits we confirmed:

- A Dentist/Metro Health Supervisor was present,
- The Dentist and Dental Assistants confirmed the child's name matched the Consent Form prior to the child receiving dental services,
- Consent Forms were signed by a parent/guardian,
- The Dentist and Dental Assistants were wearing proper personal protective equipment,
- The Dentist and Dental Assistants used clean dental tools with each child, and
- Each child observed received a dental evaluation and fluoride application (if authorized).

Furthermore, children identified as needing follow-up dental care are receiving it. We reviewed a sample of 50 children (25 for each MOS and HS/EHS) identified as needing follow-up dental care during the first semester dental clinics in FY 2025 and confirmed appropriate case management was performed per program guidelines for all children, as applicable.

Children receiving Title V funds are meeting eligibility requirements. We reviewed a sample of 30 children that received Title V funds during FY 2025 and confirmed all 30 children met the eligibility requirements to receive Title V funds for their dental procedures.

Additionally, Metro Health reviews parent assessment surveys for MOS, HS/EHS, and Title V, and action is taken to address relevant feedback in a timely manner. We reviewed the results of 145 surveys completed during FY 2025 and determined survey results were positive. Survey results for the three initiatives were as follows: MOS received 98% positive results, HS/EHS received 100% positive results, and Title V received 94% positive results.

Lastly, grant reimbursement requests and agency invoices are accurate and adequately supported. We reviewed a random sample of 26 grant reimbursement requests and agency invoices from FY 2025 totaling \$188,643.20 and verified they were all adequately supported per the agreement and accurately recorded in SAP.

However, we identified areas where controls could be improved over contract monitoring, tracked property, performance metrics, and system access.

A. Contract Monitoring

Metro Health maintains Contract Administration Plans (CAPs) for 4 of their program agreements due to the contract value exceeding \$250,000 or being deemed a high-profile contract by Metro Health. While the existing CAPs reviewed were adequate and properly monitored, monitoring gaps were identified for agreements that did not have a CAP. These include the UTHSCSA Training Program Agreement¹ and the Avance Head Start Dental Services Agreement².

UTHSCSA Training Program Agreement

Background checks for UTHSCSA students participating in clinics are not monitored by Metro Health. Per discussions with Metro Health, students participate at both MOS and HS/EHS clinics. These clinics are held at either ISD or HS/EHS schools. However, Metro Health does not currently obtain supporting documentation from UTHSCSA to confirm students have undergone and passed a background check prior to participating in dental clinics.

Additionally, vaccinations, tuberculosis (TB) screening, and Health Insurance Portability and Accountability Act (HIPAA) training requirements for students are not monitored by Metro Health. We reviewed a sample of 37 students to confirm completion of required vaccinations, TB screening, and HIPAA training. While the audit team was able to obtain a letter from UTHSCSA attesting these requirements were met, we were unable to obtain further support documentation (such as proof of vaccinations and HIPAA training certificates) to confirm the requirements were met for all 37 students.

Per Section III.C of the UTHSCSA Training Program Agreement, the University is required to ensure students have undergone a background check and have received applicable vaccinations, TB screening, and HIPAA training. Additionally, documentation shall be provided to Metro Health upon request. Students not confirmed as having a background check may pose a safety risk to children. Furthermore, without verification of vaccinations, TB screenings, and HIPAA training, children may be subject to potential health and disclosure risks.

Avance Head Start Dental Services Agreement

Although Metro Health did receive a Certificate of Insurance (COI) from Avance, the agreement lacks the standard insurance clause for Head Start agencies. Furthermore, the COI received did

¹ The University of Texas Health Science Center at San Antonio (UTHSCSA) Training Program Agreement allows for dental students and dental hygiene students (students) to gain experience working with pediatric patients in conjunction with Metro Health at dental clinics.

² The Avance Head Start Dental Services Agreement allows for Metro Health to provide oral health assessments and preventative care for children enrolled at facilities within Avance's Head Start Program.

not list the City of San Antonio as an additional insured. We reviewed the insurance requirements for the other 2 HS/EHS agencies (e.g., Family Service Association and Parent Child Incorporated) and determined they both had an insurance clause listed in the agreement. Additionally, we reviewed a sample of Certificates of Insurance/Medical Liability Plans across 4 program agreements (for a total of 8). We determined Avance's COI did not list the City as an additional insured.

Metro Health's Standard Operating Procedure, MHD 1.11 – Certificate of Insurance (COI) and Insurance Waiver, states a Contracts & Compliance Section works directly with program staff, assigned department contract owners, and the City Attorney's Office to review for consistency across similar agreement types and adequately review COIs. However, this review process did not identify the missing insurance requirement or the inadequate COI. Inconsistent contract terms and inadequate review may result in inadequate insurance coverage, exposing the City to legal and financial risk.

Recommendations

Metro Health Director:

- Develop a control for the UTHSCSA Training Program to ensure background checks have been completed and passed by students.
- In coordination with the City Attorney's Office, ensure existing control is executed as intended for consistency in contract structure and required clauses.
- Develop a CAP for both agreements to ensure key contract requirements are monitored for completion.

B. Tracked Property

Metro Health does not have effective controls to ensure the accuracy of tracked property³ listings. We performed an on-site inventory during November 2025 and reviewed a total of 123 items. We determined 14 items contained discrepancies between the actual item and the tracked property listings. These discrepancies included:

- 2 items were not found during the on-site visit,
- 2 items did not have an asset tag,
- 3 items did not match the tracked property listing due to the asset tag number or description being inaccurate,
- 2 items had duplicate asset tag numbers, and
- For 5 items we were unable to determine existence of all components as the asset tag was placed on a case but not all components were located inside.

³ Tracked property includes items under \$5,000 that do not meet the City's capitalization threshold.

Per Metro Health's Capital Assets and Tracked Property Policy and Administrative Directive 8.7 Financial Management of Capital Assets and Tracked Property, departments are responsible for ensuring all inventory is properly recorded in their inventory listings, and that these listings reconcile to SAP. Currently, Metro Health is not adequately managing tracked property per these policies, which could result in the misappropriation of tracked property.

Recommendation

Metro Health Director establish controls to ensure all tracked property listings are complete and accurate.

C. Performance Metrics

Metro Health is meeting their performance metrics. However, Metro Health is not accurately reporting its metrics in the City's Adopted Budget due to inaccurate calculations. We recalculated 2 metrics reported by Metro Health in the City's Adopted Budget for FY 2024 and determined both metrics were inaccurately reported. Results are detailed in table below.

FY 2024 Performance Metrics Audit Review Results

Performance Metrics (PM)	Target from Adopted Budget	Actual Reported in Adopted Budget	Auditor Recalculation	Net Impact
Number of oral health clinics hosted in a school-based setting.	407	401	415	Metro Health under reported. PM was met.
Total number of school-aged participants who received exams and fluoride treatments administered during the school year.	17,256	20,165	20,257	Metro Health under reported. PM was met.

Source: Compiled by audit team

It is best practice that all metrics reported in the City's Adopted Budget are accurate. Metro Health currently does not have procedures in place to calculate and review the accuracy of reported performance metrics, which resulted in underreporting for FY 2024 results.

Recommendation

Metro Health Director develop procedures to ensure the accurate calculation and reporting of performance metrics.

D. System Access

Access to TMHP and ezEMRx is not appropriate. As part of our testing procedures, we reviewed user access listings as of October 2025 for Child Plus, TMHP, and ezEMRx. We determined all 9 Child Plus users had appropriate access. However, 1 of 10 TMHP users had inappropriate access. The one user with inappropriate access had two accounts, one of which was linked to a personal email account and was used as a shared login. Furthermore, 1 of 16 ezEMRx users also had inappropriate access based on their assigned role.

While Metro Health did perform user access reviews for these systems during June 2025, their review did not identify the 2 users with inappropriate access. This is due to the review process not being designed with sufficient precision to detect inappropriate, duplicate, or shared accounts.

Per Administrative Directive 7.8d – Access Control, access to systems containing sensitive health or client data must be role-based, assigned to individual users, and aligned with the principle of least privilege. An imprecise access review increases the risk that inappropriate access will go undetected, which may result in unauthorized access to protected health information.

Recommendation

Metro Health Director review and modify the design of the user access reviews to ensure the detection of inappropriate roles, duplicate accounts, and shared accounts. Additionally, modify access for the inappropriate users/accounts identified.

Appendix A – Staff Acknowledgement

Abigail Estevez, CPA, CIA, CISA, Audit Manager
Megan Dodd, Auditor in Charge
Loretta Faxlanger, CFE, Auditor
Aubrey Smith, CPA, Auditor

Appendix B – Management Response



CITY OF SAN ANTONIO

SAN ANTONIO TEXAS 78283-3966

April 13, 2026

Buddy Vargas, CPA, CIA, CFE
City Auditor
San Antonio, Texas

RE: Management's Corrective Action Plan for Audit of San Antonio Metropolitan Health District Oral Health Program

The San Antonio Metropolitan Health District has reviewed the audit report and has developed the Corrective Action Plan below corresponding to the report recommendations.

Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
A	Contract Monitoring Metro Health Director: - Develop a control for the UTHSCSA Training Program to ensure background checks have been completed and passed by students. - In coordination with the City Attorney's Office, ensure existing control is executed as intended for consistency in contract structure and required clauses. - Develop a Contract Administrative Plan (CAP) for both the Avance Head Start Dental Agreement and the UTHSCSA Training agreements to ensure key contract requirements are monitored for completion.	6	Accept	Morjorie White, Assistant Director	January 31, 2027



Audit of San Antonio Metropolitan Health District
Oral Health Program

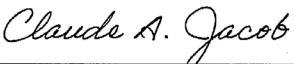
Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
	Action plan: - Department will work with the City's Attorney's Office (CAO) and the Office of Risk Management (ORM) to develop controls to ensure consistency in contract structure and insurance requirements. - Upon renewal and/or execution of a new agreement with UTHSCSA, the program will work with UTHSCSA and Metro Health's Contracts and Compliance and Workforce Development teams to update the language in the agreement to clearly define the type of "documentation" and "confirmation" UTHSCSA should provide to the City to confirm that background checks have been completed and passed by students, and the frequency and method through which documentation should be provided. - The program will ensure documentation of cleared background checks is acquired for each student prior to students performing rotations in Oral Health clinics. In coordination with the Metro Health's Contracts and Compliance team and CAO, the Oral Health Program will revisit this upon renewal/execution of new agreement to determine if additional controls are needed. - In coordination with Metro Health's Contracts and Compliance team the Oral Health Program will develop a checklist of required/recommended clauses as a reference when reviewing contracts. - Program will develop Contract Administration Plans utilizing Microsoft Excel and save in Oral Health's SharePoint/Teams, for both agreements referenced by May 15, 2026.				
B	Tracked Property Metro Health Director will establish controls to ensure all tracked property listings are complete and accurate.	7	Accept	Morjorie White, Assistant Director	June 30, 2026
	Action plan: - Program will be creating a program level SOP to accompany capital assets and tracked property spreadsheet (Excel Spreadsheet) to ensure that inventory can be more easily reconciled, and discrepancies identified in a timely manner. - Program will meet with Metro Health's fiscal inventory team to review tracked inventory and determine if items should be removed or continue to be tracked.				
C	Performance Metrics Metro Health Director develop procedures to ensure the accurate calculation and reporting of performance metrics.	8	Accept	Morjorie White, Assistant Director	July 31, 2026

Audit of San Antonio Metropolitan Health District
Oral Health Program

Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
	Action plan: - Program to assess program level tracking tools and identify solutions that can increase automation of data rather than manual counts. - Program to complete written SOP for current processes utilized for calculating and reporting performance metrics.				
D	System Access Metro Health Director review and modify the design of the user access reviews to ensure the detection of inappropriate roles, duplicate accounts, and shared accounts. Additionally, modify access for the inappropriate users/accounts identified.	9	Accept	Morjorie White, Assistant Director	April 30, 2026
	Action plan: - Program has corrected user access issues with TMHP users as of 3/9/2026. - Program has corrected user access issues with ezEMRx users as of 3/20/2026 - Program Manager to perform quarterly user access review for all staff (ongoing).				

We are committed to addressing the recommendations in the audit report and the plan of action presented above.

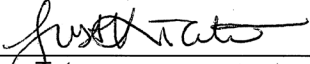
Sincerely,



Claude A. Jacob
Director
San Antonio Metropolitan Health District

4/23/26

Date



Justina Tate
Interim Assistant City Manager
City Manager's Office

4/30/26

Date