

Tarrant County, Texas

Single Audit Reports for the
Year Ended September 30, 2022

TARRANT COUNTY, TEXAS

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

INDEPENDENT AUDITOR'S REPORT

The Honorable County Judge and Commissioners' Court
Tarrant County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Tarrant County, Texas (the County), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 29, 2023. Our report includes a reference to other auditors who audited the financial statements of the Tarrant County Hospital District (TCHD) or the My Health My Resources of Tarrant County (MHMRTC), as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters.

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Deloitte & Touche LLP

March 29, 2023

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

The Honorable County Judge and Commissioners
Court Tarrant County, Texas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Tarrant County's (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended September 30, 2022. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2022-001. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-001 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the internal control over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon, dated March 29, 2023, which contained unmodified opinions on those financial statements. Our report includes reference to other auditors who audited the financial statements of the Tarrant County Hospital District and My Health My Resources of Tarrant County, which represent all of the aggregate discretely presented component units, as described in our report on the County's basic financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The

accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Deloitte & Touche LLP

May 23, 2023

REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF STATE AWARDS REQUIRED BY THE STATE OF TEXAS GRANT MANAGEMENT STANDARDS

INDEPENDENT AUDITOR'S REPORT

The Honorable County Judge and Commissioners
Court Tarrant County, Texas

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Tarrant County's (the "County") compliance with the types of compliance requirements identified as subject to audit in the State of Texas Grant Management Standards (TxGMS) that could have a direct and material effect on each of County's major state programs for the year ended September 30, 2022. The County's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended September 30, 2022.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and TxGMS. Our responsibilities under those standards and TxGMS are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and TxGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and TxGMS, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the TxGMS, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with TxGMS and which is described in the accompanying schedule of findings and questioned costs as item 2022-001. Our opinion on each major state program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the internal control over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of TxGMS. Accordingly, this report is not suitable for any other purpose

Report on Schedule of Expenditures of State Awards Required by TxGMS

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 29, 2023, which contained unmodified opinions on those financial statements. Our report includes reference to other auditors who audited the financial statements of the Tarrant County Hospital District and My Health My Resources of Tarrant County, which represent all of the aggregate discretely presented component units, as described in our report on the County's basic financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The

accompanying schedule of expenditures of state awards is presented for purposes of additional analysis as required by TxGMS and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Deloitte & Touche LLP

May 23, 2023

TARRANT COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2022

Federal Grantor/ Pass-Through Grantor Program Title	Assistance Listing Number	Grant/Contract Number	Federal Expenditures	Federal Amounts Passed-Through to Subrecipients
U.S. DEPARTMENT OF AGRICULTURE				
National School Lunch Program	10.555	75L3024	\$ 284,278	\$ -
Total Assistance Listing Number 10.555			<u>284,278</u>	
Special Supplemental Nutrition Program for Women, Infants and Children:				
Pass-Through from Texas Health and Human Services Commission	10.557	2017-049841-001-02	(187)	
Pass-Through from Texas Health and Human Services Commission	10.557	2017-049841-001-02	(1,322)	
Pass-Through from Texas Health and Human Services Commission	10.557	2017-049841-001-02	(909)	
Pass-Through from Texas Health and Human Services Commission	10.557	2017-049841-001-05	(2,043)	
Pass-Through from Texas Health and Human Services Commission	10.557	HHS000806700001	110,240	
Pass-Through from Texas Health and Human Services Commission	10.557	HHS000806700001	6,615,634	
Total Assistance Listing Number 10.557			<u>6,721,413</u>	
Total U.S. Department of Agriculture			<u>7,005,691</u>	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
COVID-19—HCV CARES Funds	14.HCC	N/A	(11,957)	
COVID-19—HCV CARES Funds	14.HCC	N/A	981,139	
Total Assistance Listing Number 14.HCC			<u>969,182</u>	-
COVID-19—MCARE ACT—Mainstream Voucher Funding	14.MSC	N/A	23,726	
Total Assistance Listing Number 14.MSC			<u>23,726</u>	-
Community Development Block Grants/Entitlement Grants—43rd Year	14.218	B17-UC-48-0001	25,234	
Community Development Block Grants/Entitlement Grants—44th Year	14.218	B18-UC-48-0001	78,526	
Community Development Block Grants/Entitlement Grants—45th Year	14.218	B19-UC-48-0001	32,465	
Community Development Block Grants/Entitlement Grants—46th Year	14.218	B20-UC-48-0001	668,149	
Community Development Block Grants/Entitlement Grants—47th Year	14.218	B21-UC-48-0001	2,357,397	42,000
Community Development Block Grants/Entitlement Grants—48th Year	14.218	B22-UC-48-0001	303,328	9,974
COVID-19 - Community Development Block Grants/Entitlement Grants—46th Year	14.218	B20-UW-48-0001	1,808,041	1,026,935
Total Assistance Listing Number 14.218			<u>5,273,140</u>	<u>1,078,909</u>
Emergency Solutions Grant Program—46th Year	14.231	E-20-UC-48-0001	93	
Emergency Solutions Grant Program—47th Year	14.231	E-21-UC-48-0001	200,166	136,375
COVID-19—Emergency Solutions Grant Program—46th Year	14.231	E-20-UW-48-0001	1,521,849	1,229,590
Total Assistance Listing Number 14.231			<u>1,722,108</u>	<u>1,365,965</u>
Continuum of Care Program	14.267	TX0114L6T012013	108,861	104,143
Continuum of Care Program	14.267	TX0114L6T012114	25,873	24,964
Continuum of Care Program	14.267	TX0093L6T012013	137,863	130,738
Continuum of Care Program	14.267	TX0093L6T012114	116,905	109,011
Continuum of Care Program	14.267	TX0115L6T011912	11,229	10,900
Continuum of Care Program	14.267	TX0115L6T012013	87,685	83,427
Continuum of Care Program	14.267	TX0116L6T012013	122,646	116,415
Continuum of Care Program	14.267	TX0116L6T012114	10,510	9,458
Continuum of Care Program	14.267	TX0113L6T012013	726,081	517,996
Continuum of Care Program	14.267	TX0113L6T012114	376,465	214,839
Continuum of Care Program	14.267	TX0287L6T011908	33,168	32,001
Continuum of Care Program	14.267	TX0287L6T012009	376,594	362,531
Continuum of Care Program	14.267	TX0259L6T011908	3,008	2,364
Continuum of Care Program	14.267	TX0259L6T012009	63,570	59,268
Continuum of Care Program	14.267	TX0321L6T011907	6,464	6,068
Continuum of Care Program	14.267	TX0321L6T012008	101,564	97,039
Continuum of Care Program	14.267	TX0418L6T011903	56,513	52,957
Continuum of Care Program	14.267	TX0418L6T012004	578,588	552,676
Continuum of Care Program	14.267	TX0447L6T011903	50,320	47,195
Continuum of Care Program	14.267	TX0447L6T012004	572,668	551,785
Total Assistance Listing Number 14.267			<u>3,566,575</u>	<u>3,085,775</u>

(Continued)

TARRANT COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Federal Grantor/ Pass-Through Grantor Program Title	Assistance Listing Number	Grant/Contract Number	Federal Expenditures	Federal Amounts Passed-Through to Subrecipients
Shelter Plus Care	14.238	TX0320L6T011904	\$ 16,362	\$ -
Shelter Plus Care	14.238	TX0320L6T012005	38,700	
Shelter Plus Care	14.238	TX0320L6T012106	10,590	
Total Assistance Listing Number 14.238			<u>65,652</u>	<u>-</u>
Home Investment Partnerships Program—28th Year	14.239	M19-DC-48-0200	244,835	
Home Investment Partnerships Program—29th Year	14.239	M20-DC-48-0200	281,345	
Home Investment Partnerships Program—30th Year	14.239	M21-DC-48-0200	414,421	
HUD- Home Investment Partnership Act—31st Year	14.239	M22-DC-48-0200	69,609	
COVID-19 - Home Investment Partnerships Program—ARP	14.239	M21-DP-48-0200	65,175	
Total Assistance Listing Number 14.239			<u>1,075,385</u>	<u>-</u>
Housing Opportunities for Persons with AIDS	14.241	TX-H20-0024-00	482,249	476,615
COVID-19 - Housing Opportunities for Persons with AIDS	14.241	TX-H2001W075	89,564	87,887
Pass-Through from Texas Department of State Health Services	14.241	537-16-0511-00001-08	284,723	284,723
Pass-Through from Texas Department of State Health Services	14.241	537-16-0511-00001-09	36,924	36,924
Total Assistance Listing Number 14.241			<u>893,460</u>	<u>886,149</u>
Section 8 Housing Choice Vouchers—Administrative Reserve (Post-FY2004)	14.871	TX431AFHV03	20,193	
Section 8 Housing Choice Vouchers—Administrative Reserve (Post-FY2004)	14.871	TX431AFHV03	5,438	
COVID-19 - Section 8 Housing Choice Vouchers—Emergency Housing Voucher Program	14.871	TX431EH0001	1,143,389	
Section 8 Housing Choice Vouchers—Fostering Youth Independence	14.871	TX431VO0264	64,658	
Section 8 Housing Choice Vouchers—Administration (CY15)	14.871	TX21V431000082	(1,333)	
Section 8 Housing Choice Vouchers—Administration (CY16)	14.871	TX21V431000082	22	
Section 8 Housing Choice Vouchers—Administration (CY19)	14.871	TX21V431000082	(81)	
Section 8 Housing Choice Vouchers—Administration (CY20)	14.871	TX21V431000082	(219)	
Section 8 Housing Choice Vouchers—Administration (CY21)	14.871	TX21V431000082	610,425	
Section 8 Housing Choice Vouchers—Administration (CY22)	14.871	TX21V431000082	1,712,686	
Section 8 Housing Choice Vouchers—Portability	14.871	TX21V431000082	1,015,727	
Section 8 Housing Choice Vouchers(CY20)	14.871	TX21V431000082	(2,776)	
Section 8 Housing Choice Vouchers(CY21)	14.871	TX21V431000082	5,541,233	
Section 8 Housing Choice Vouchers(CY22)	14.871	TX21V431000082	20,537,156	
Section 8 Housing Choice Vouchers (VASH)(CY17)	14.871	TX431VO0254	8,889	
Total Assistance Listing Number 14.871			<u>30,655,407</u>	<u>-</u>
Section 8 Housing—Mainstream	14.879	TX431DV0001	103,558	
Section 8 Housing—Mainstream	14.879	TX431DV0001	183,471	
Section 8 Housing—Mainstream	14.879	TX431DV0001	1,308,284	
Total Assistance Listing Number 14.879			<u>1,595,313</u>	<u>-</u>
Total Housing Voucher Cluster			<u>32,250,720</u>	<u>-</u>
Family Self-Sufficiency Program (CY21)	14.896	FSS21TX3904	1,492	
Family Self-Sufficiency Program (CY22)	14.896	FSS22TX4441	219,939	
Total Assistance Listing Number 14.896			<u>221,431</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development			<u>46,061,379</u>	<u>6,416,798</u>
U.S. DEPARTMENT OF JUSTICE COVID-19—Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1483	(23)	
Total Assistance Listing Number 16.034			<u>(23)</u>	<u>-</u>
Services for Trafficking Victims	16.320	2020-VT-BX-K028	206,320	
Total Assistance Listing Number 16.320			<u>206,320</u>	<u>-</u>
Missing Children’s Assistance Pass-Through from City of Dallas Police Department	16.543	2019-MC-FX-K056	14,989	
Pass-Through from City of Dallas Police Department	16.543	2019-MC-FX-K056	13,666	
Total Assistance Listing Number 16.543			<u>28,655</u>	<u>-</u>
Crime Victim Assistance Pass-Through from Texas Office of the Governor, CID	16.575	1373920	28,240	
Pass-Through from Texas Office of the Governor, CID	16.575	2461708	74,419	
Pass-Through from Texas Office of the Governor, CID	16.575	3344804	268,054	
Total Assistance Listing Number 16.575			<u>370,713</u>	<u>-</u>

(Continued)

TARRANT COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Federal Grantor/ Pass-Through Grantor Program Title	Assistance Listing Number	Grant/Contract Number	Federal Expenditures	Federal Amounts Passed-Through to Subrecipients
Violence Against Women Formula Grants				
Pass-Through from Texas Office of the Governor, CJD	16.588	3101806	\$ 96,319	\$ -
Pass-Through from Texas Office of the Governor, CJD	16.588	3101807	28,238	-
Total Assistance Listing Number 16.588			<u>124,557</u>	<u>-</u>
State Criminal Alien Assistance Program (S.C.A.A.P.)				
Total CFDA 16.606	16.606	15PBJA-20-RR-00057-SCAA	555,990	-
Total Assistance Listing Number 16.606			<u>555,990</u>	<u>-</u>
Edward Byrne Memorial Justice Assistance Grant Program				
Pass-Through from the City of Fort Worth, Texas	16.738	2019-DJ-BX-0250	104,954	104,954
Pass-Through from the City of Fort Worth, Texas	16.738	2020-DJ-BX-0259	13,788	13,788
Total Assistance Listing Number 16.738			<u>118,742</u>	<u>118,742</u>
DNA Backlog Reduction Program				
DNA Backlog Reduction Program	16.741	2019-DN-BX-0065	76,162	-
DNA Backlog Reduction Program	16.741	2020-DN-BX-0085	389,027	-
DNA Backlog Reduction Program	16.741	15PBJA-21-GG-03189-DNAX	8,939	-
Total Assistance Listing Number 16.741			<u>474,128</u>	<u>-</u>
Stop School Violence				
Total Assistance Listing Number 16.839	16.839	2018-YS-BX-0154	124,602	79,602
Total Assistance Listing Number 16.839			<u>124,602</u>	<u>79,602</u>
Equitable Sharing Program (Asset Forfeiture Funds)—District Attorney	16.922	N/A	8,291	-
Equitable Sharing Program (Asset Forfeiture Funds)—Sheriff	16.922	N/A	19,384	-
Equitable Sharing Program (Asset Forfeiture Funds)—Constable	16.922	N/A	579	-
Total Assistance Listing Number 16.922			<u>28,254</u>	<u>-</u>
Total U.S. Department of Justice			<u>2,031,938</u>	<u>198,344</u>
U.S. DEPARTMENT OF TRANSPORTATION				
Highway Planning & Construction—Courtesy Patrol Program				
Pass-Through from Texas Department of Transportation	20.205	02-OXXF5001	13,953	-
Pass-Through from Texas Department of Transportation	20.205	02-OXXF5001	1,927,013	-
Total Assistance Listing Number 20.205			<u>1,940,966</u>	<u>-</u>
Total U.S. Department of Transportation			<u>1,940,966</u>	<u>-</u>
U.S. DEPARTMENT OF THE TREASURY				
Equitable Sharing Program (Asset Forfeiture Funds)—District Attorney	21.016	N/A	94	-
Equitable Sharing Program (Asset Forfeiture Funds)—Sheriff	21.016	N/A	38,857	-
Total Assistance Listing Number 21.016			<u>38,951</u>	<u>-</u>
COVID-19 - Coronavirus Relief Fund				
Total Assistance Listing Number 21.019	21.019	N/A	394,524	-
Total Assistance Listing Number 21.019			<u>394,524</u>	<u>-</u>
COVID-19—Emergency Rental Assistance Program				
COVID-19—Emergency Rental Assistance Program	21.023	ERA-210160184	3,854,228	-
COVID-19—Emergency Rental Assistance Program	21.023	ERA2-0362	15,132,741	79,756
Total Assistance Listing Number 21.023			<u>18,986,969</u>	<u>79,756</u>
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds				
Total Assistance Listing Number 21.027	21.027	N/A	55,252,326	16,915,784
Total Assistance Listing Number 21.027			<u>55,252,326</u>	<u>16,915,784</u>
Total U.S. Department of The Treasury			<u>74,672,770</u>	<u>16,995,540</u>
U.S. DEPARTMENT OF ELECTIONS ASSISTANCE COMMISSION				
2018 HAVA Election Security Grants				
Total Assistance Listing Number 90.404	90.404	TX18101001-01-220	120,865	-
Total Assistance Listing Number 90.404			<u>120,865</u>	<u>-</u>
Total U.S. Department of Elections			<u>120,865</u>	<u>-</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Medical Reserve Corps Small Grant Program				
Pass-Through from NACCHO	93.008	MRC-11-0155	96	-
Pass-Through from NACCHO	93.008	MRC-14-0155C	1,157	-
Pass-Through from NACCHO	93.008	MRC-15-0155	1,784	-
Pass-Through from NACCHO	93.008	MRC-16-0155	149	-
Total Assistance Listing Number 93.008			<u>3,186</u>	<u>-</u>

(Continued)

TARRANT COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Federal Grantor/ Pass-Through Grantor Program Title	Assistance Listing Number	Grant/Contract Number	Federal Expenditures	Federal Amounts Passed-Through to Subrecipients
Public Health Emergency Preparedness				
Pass-Through from Texas Department of State Health Services	93.069	537-18-0113-00001-04	\$ (96)	\$ -
Pass-Through from Texas Department of State Health Services	93.069	537-18-0113-00001-05	167,884	
Pass-Through from Texas Department of State Health Services	93.069	537-18-0113-00001-06	46,562	
Pass-Through from Texas Department of State Health Services	93.069	537-18-0139-00001-05	836,314	
Pass-Through from Texas Department of State Health Services	93.069	537-18-0139-00001-06	348,039	
Pass-Through from Texas Department of State Health Services	93.069	537-18-0145-00001-05	247,952	
Pass-Through from Texas Department of State Health Services	93.069	537-18-0145-00001-06	39,557	
Total Assistance Listing Number 93.069			<u>1,686,212</u>	<u>-</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs				
Pass-Through from Texas Department of State Health Services	93.116	HHS000686100024-1	(185)	
Pass-Through from Texas Department of State Health Services	93.116	HHS001096400025-01	401,287	
Total Assistance Listing Number 93.116			<u>401,102</u>	<u>-</u>
Coordinated Services & Access to Research for Women, Infants, Children and Youth	93.153	5 H12HA24819-08-03	91	
Coordinated Services & Access to Research for Women, Infants, Children and Youth	93.153	5 H12HA24819-09-00	567,970	294,962
Coordinated Services & Access to Research for Women, Infants, Children and Youth	93.153	2 H12HA24819-10-00	22,639	7,505
COVID-19—Coordinated Services & Access to Research for Women, Infants, Children and Youth	93.153	1 H1XHA37034-01-00	4,482	
Total Assistance Listing Number 93.153			<u>595,182</u>	<u>302,467</u>
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	5H79TI080297-04	61,518	61,518
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	5H79TI080297-05	313,234	313,234
Total Assistance Listing Number 93.243			<u>374,752</u>	<u>374,752</u>
Immunization Cooperative Agreements				
Pass-Through from Texas Department of State Health Services	93.268	HHS000108600001-03	370,263	
COVID-19—Pass-Through from Texas Department of State Health Services	93.268	HHS000108600001-04	262,282	
Pass-Through from Texas Department of State Health Services	93.268	HHS001019500030	104,360	
COVID-19—Pass-Through from Texas Department of State Health Services	93.268	HHS001019500030-3	3,035,499	
COVID-19—Pass-Through from Texas Department of State Health Services			<u>1,144,273</u>	
Total Assistance Listing Number 93.268			<u>4,916,677</u>	<u>-</u>
Centers for Disease Control & Prevention—Investigations & Technical Assistance	93.283	ISDS-0909-01	624	
Total Assistance Listing Number 93.283			<u>624</u>	<u>-</u>
CSELS Partnership: Strengthening Public Health Laboratories				
Pass-Through from The Association of Public Health Laboratories	93.322	56300-250-702-2203	4,746	
Total Assistance Listing Number 93.322			<u>4,746</u>	<u>-</u>
Epidemiology and Laboratory Capacity for Infectious Diseases				
Pass-Through from Texas Department of State Health Services	93.323	HHS000696200001-4	20,306	
Pass-Through from Texas Department of State Health Services	93.323	HHS000696200001	72,798	
COVID-19—Pass-Through from Texas Department of State Health Services	93.323	HHS000812700030-02	1,787,045	
Total Assistance Listing Number 93.323			<u>1,880,149</u>	<u>-</u>
Public Health Emergency Response				
COVID-19—Pass-Through from Texas Department of State Health Services	93.354	HHS000765000001	79,678	
COVID-19—Pass-Through from Texas Department of State Health Services	93.354	HHS00771300001-1	1,126,319	
COVID-19—Pass-Through from Texas Department of State Health Services	93.354	HHS001084300001	661,391	
Total Assistance Listing Number 93.354			<u>1,867,388</u>	<u>-</u>
COVID-19—Activities to Support STLT Health Department Response to Public Health or Healthcare Crises	93.391	1 NH75OT000054-01-00	9,735,955	833,690
Total Assistance Listing Number 93.391			<u>9,735,955</u>	<u>833,690</u>
Promoting Safe and Stable Families				
Pass-Through from Texas Department of Family and Protective Services	93.556	HHS000841700005	191,201	138,254
Pass-Through from Texas Department of Family and Protective Services	93.556	HHS000841700005	11,288	6,034
Total Assistance Listing Number 93.556			<u>202,489</u>	<u>144,288</u>
Temporary Assistance for Needy Families				
Pass-Through from Texas Department of Family and Protective Services	93.558	HHS00079190002	776,525	
Pass-Through from Texas Department of Family and Protective Services	93.558	HHS00079190002	64,089	
Pass-Through from Texas Department of Family and Protective Services	93.558	HHS000841700005	206,000	206,000
Total Assistance Listing Number 93.558			<u>1,046,614</u>	<u>206,000</u>
Refugee and Entrant Assistance-State Administered Programs				
Pass-Through from U.S. Committee for Refugees and Immigrants	93.566	2021-TARTX-05	98	
Pass-Through from U.S. Committee for Refugees and Immigrants	93.566	2022-TARTX-06	924,170	
Total Assistance Listing Number 93.566			<u>924,268</u>	<u>-</u>
Community-Based Child Abuse Prevention Grants				
COVID-19—Pass-Through from Texas Department of Family and Protective Services	93.590	HHS000841700005	70,000	67,500
Total Assistance Listing Number 93.590			<u>70,000</u>	<u>67,500</u>

(Continued)

TARRANT COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Federal Grantor/ Pass-Through Grantor Program Title	Assistance Listing Number	Grant/Contract Number	Federal Expenditures	Federal Amounts Passed-Through to Subrecipients
Grants to States for Access and Visitation Programs Pass-Through from Texas Office of the Attorney General	93.597	21-C0005	\$ 62,202	\$ _____
Total Assistance Listing Number 93.597			<u>62,202</u>	<u> -</u>
Foster Care Title IV-E Pass-Through from Texas Department of Family and Protective Services (CPS) Pass-Through from Texas Department of Family and Protective Services (DA) Pass-Through from Texas Juvenile Justice Division	93.658 93.658 93.658	23941254 23941256 TJPC-E-2018-220	46,136 255,129 61,946	_____ _____ _____
Total Assistance Listing Number 93.658			<u>363,211</u>	<u> -</u>
Ending the HIV Epidemic: A Plan for America—Ryan White HIV/AIDS Program Parts A and B	93.686	5 UT8HA33961-02-03	761,342	155,000
Ending the HIV Epidemic: A Plan for America—Ryan White HIV/AIDS Program Parts A and B	93.686	5 UT8HA33961-03-00	320,917	_____
Total Assistance Listing Number 93.686			<u>1,082,259</u>	<u>155,000</u>
Medical Assistance Program (Medicaid Administrative Claims) Pass-Through from Texas Health and Human Services Commission	93.778	HHS000537900074-01	732,733	_____
Total Assistance Listing Number 93.778			<u>732,733</u>	<u> -</u>
HIV Emergency Relief Project Grants HIV Emergency Relief Project Grants COVID-19—HIV Emergency Relief Project Grants	93.914 93.914 93.914	2-H89HA00047-26-02 2-H89HA00047-27-01 1 H9AHA36948-01-00	2,089,684 2,998,169 3,631	1,513,443 2,313,011 _____
Total Assistance Listing Number 93.914			<u>5,091,484</u>	<u>3,826,454</u>
HIV Care Formula Grants (Ryan White Part B) Pass-Through from Texas Department of State Health Services Pass-Through from Texas Department of State Health Services	93.917 93.917	537-17-0161-0001-05 HHS001122200005	536,030 242,995	413,182 196,946
Total Assistance Listing Number 93.917			<u>779,025</u>	<u>610,128</u>
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease COVID-19—Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918 93.918 93.918	5 H76HA00123-30-00 2 H76HA00123-31-00 1 H7CHA37162-01-00	164,351 693,227 17,575	140,301 627,090 688
Total Assistance Listing Number 93.918			<u>875,153</u>	<u>768,079</u>
HIV Prevention Activities- Health Department Based Pass-Through from Texas Department of State Health Services Pass-Through from Texas Department of State Health Services Pass-Through from Texas Department of State Health Services Pass-Through from Texas Department of State Health Services Pass-Through from Texas Department of State Health Services Pass-Through from Texas Department of State Health Services Pass-Through from Texas Department of State Health Services	93.940 93.940 93.940 93.940 93.940 93.940 93.940	HHS000077800038-03 HHS000077800038-04 HHS000897700004-01 HHS000897700004-02 HHS000288900007-03 HHS000288900007-04 HHS000288900007-05	449,576 41,755 374,788 62,419 (18) 223,695 83,177	_____ _____ _____ _____ _____ _____ _____
Total Assistance Listing Number 93.940			<u>1,235,392</u>	<u> -</u>
HIV/AIDS Surveillance Pass-Through from Texas Department of State Health Services Pass-Through from Texas Department of State Health Services	93.944 93.944	HHS000284500001-01 HHS000284500001-03	39,972 105,510	_____ _____
Total Assistance Listing Number 93.944			<u>145,482</u>	<u> -</u>
Preventive Health Services - STD Control Grants Pass-Through from Texas Department of State Health Services Pass-Through from Texas Department of State Health Services Pass-Through from Texas Department of State Health Services Pass-Through from Texas Department of State Health Services	93.977 93.977 93.977 93.977	HHS000288900007-03 HHS000288900007-04 HHS000288900007-04 HHS001120300014	(14) 303,963 22,627 207,011	_____ _____ _____ _____
Total Assistance Listing Number 93.977			<u>533,587</u>	<u> -</u>
Preventive Health and Health Services Block Grant Pass-Through from Texas Department of State Health Services Pass-Through from Texas Department of State Health Services	93.991 93.991	HHS001029400001 HHS001029400001	133,124 18,820	_____ _____
Total Assistance Listing Number 93.991			<u>151,944</u>	<u> -</u>
Maternal and Child Health Services Block Grant to the States Pass-Through from Texas Department of State Health Services	93.994	537-18-0362-00001-4	48,170	_____
Total Assistance Listing Number 93.994			<u>48,170</u>	<u> -</u>
Total U.S. Department of Health and Human Services			<u>34,809,986</u>	<u>7,288,358</u>

(Continued)

TARRANT COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2022

Federal Grantor/ Pass-Through Grantor Program Title	Assistance Listing Number	Grant/Contract Number	Federal Expenditures	Federal Amounts Passed-Through to Subrecipients
U.S. DEPARTMENT OF HOMELAND SECURITY/FEMA				
Emergency Food and Shelter National Board Program	97.024	Phase 38	\$ 5,105	\$ -
Emergency Food and Shelter National Board Program	97.024	Phase 39	<u>25,000</u>	<u>-</u>
Total Assistance Listing Number 97.024			<u>30,105</u>	<u>-</u>
Homeland Security Grant Program				
Pass-Through from Texas Office of the Governor, HSGD	97.067	2984806	30,666	
Pass-Through from Texas Office of the Governor, HSGD	97.067	2984807	98,831	
Pass-Through from Texas Office of the Governor, HSGD	97.067	4126702	20,504	
Pass-Through from Texas Office of the Governor, HSGD	97.067	3569701	<u>58,565</u>	<u>-</u>
Total Assistance Listing Number 97.067			<u>208,566</u>	<u>-</u>
Total U.S. Department of Homeland Security/FEMA			<u>238,671</u>	<u>-</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE			<u>\$166,882,266</u>	<u>\$30,899,040</u>

(Concluded)

TARRANT COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2022

State Grantor Pass-Through Grantor Program Title	Grant/Contract Number	State Expenditures	State Amounts Passed- Through to Subrecipients
STATE FINANCIAL ASSISTANCE:			
TEXAS DEPARTMENT OF STATE HEALTH SERVICES/HHSC			
State Services	537-18-0013-00001-05	\$ 444,760	\$ 415,805
State Services	537-18-0013-00001-06	25,093	20,444
HIV Care Formula Grants (Ryan White Part B)	537-17-0161-0001-05	415,839	320,536
HIV Care Formula Grants (Ryan White Part B)	HHS001122200005	712,179	577,215
Infectious Disease Surveillance and Epidemiology	HHS000436300024-02	142,353	
Infectious Disease Surveillance and Epidemiology	HHS000436300024-02	12,388	
STD/HIV Prevention	HHS000288900007-03	(40)	
STD/HIV Prevention	HHS000288900007-04	688,368	
STD/HIV Prevention	HHS000288900007-05	3,375	
HIV Prevention	HHS000077800038-03	35,000	
TB/PC-Tuberculosis Control	HHS000483300001-02	(196)	
TB/PC-Tuberculosis Control	HHS000483300001-02	706,377	
TB/PC-Tuberculosis Control	HHS001182200024	84,535	
Immunization Division	HHS000108600001-03	625,131	
Infectious Disease Control Unit/FLU Lab	HHS000442100006-01	4,679	
Healthy Texas Mothers and Babies Community Coalitions	537-18-0362-00001-03	(217)	
Healthy Texas Mothers and Babies Community Coalitions	537-18-0362-00001-04	47,346	
Healthy Texas Mothers and Babies Community Coalitions	HHS001130300008	8,887	
Preventive Health and Health Services Block Grant	HHS001029400001	92,611	
Preventive Health and Health Services Block Grant	HHS001029400001	24,928	
Total Texas Department of State Health Services		<u>4,073,396</u>	<u>1,334,000</u>
OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION			
Veterans Court Project	2285212	(5,000)	
Veterans Court Project	2285213	165,621	
Veterans Court Project	2285214	13,504	
Reaching Independence through Self Empowerment (RISE)	2589510	257,023	
Reaching Independence through Self Empowerment (RISE)	2589511	13,828	
DIRECT Court Program	2985207	139,717	
DIRECT Court Program	2985208	10,934	
Mental Health Diversion Court Program	1828916	78,064	
Mental Health Diversion Court Program	1828917	8,759	
Public Employee Treatment Court	4305001	46,753	
Family Recovery Court	4269301	44,845	
Reconnecting Youth Program	4231401	44,973	
Reconnecting Youth Program	4231402	7,496	
Total Office of the Governor, Criminal Justice Division		<u>826,517</u>	<u>-</u>
THE STATE OF TEXAS MOTOR VEHICLE CRIME PREVENTION AUTHORITY			
Tarrant Regional Auto Crimes Task Force	608-21-2200000	(726)	
Tarrant Regional Auto Crimes Task Force	608-22-2200000	1,243,267	
Tarrant Regional Auto Crimes Task Force	608-23-2200000	83,580	
Total State of Texas Motor Vehicle Crime Prevention Authority		<u>1,326,121</u>	<u>-</u>

(Continued)

TARRANT COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2022

State Grantor Pass-Through Grantor Program Title	Grant/Contract Number	State Expenditures	State Amounts Passed- Through to Subrecipients
TEXAS DEPARTMENT OF TRANSPORTATION			
County Transportation Infrastructure Fund Grant Program	CITF_023_220	\$ 296,692	\$ -
County Transportation Infrastructure Fund Grant Program	CITF_023_220	489,187	
County Transportation Infrastructure Fund Grant Program	CITF_023_220	12,532	
Highway Planning & Construction—Courtesy Patrol Program	02-OXXF5001	3,488	
Highway Planning & Construction—Courtesy Patrol Program	02-OXXF5001	<u>481,753</u>	
Total Department of Transportation		<u>1,283,652</u>	<u>-</u>
TEXAS COMMISSION ON ENVIRONMENTAL QUALITY			
TCEQ-Volkswagon Environmental Mitigation Program	582-20-13776-VW	73,944	
TCEQ-Volkswagon Environmental Mitigation Program	582-20-13775-VW	(97,031)	
TCEQ-Volkswagon Environmental Mitigation Program	582-20-11996-VW	(12,694)	
TCEQ-Volkswagon Environmental Mitigation Program	582-20-14200-VW	49,866	
TCEQ-Volkswagon Environmental Mitigation Program	582-20-13754-VW	839	
TCEQ-Volkswagon Environmental Mitigation Program	582-20-13729-VW	99,728	
TCEQ-Volkswagon Environmental Mitigation Program	582-20-13736-VW	58,478	
TCEQ-Volkswagon Environmental Mitigation Program	582-21-21617-VW	<u>206,016</u>	
Total Texas Commission on Environmental Quality		<u>379,146</u>	<u>-</u>
OFFICE OF THE ATTORNEY GENERAL			
Bilingual Victims Assistance Coordinator	2215218	41,100	
Bilingual Victims Assistance Coordinator	C-00065	3,736	
Texas Statewide Automated Victim Notification Service (SAVNS)	2111839	19,713	
Texas Statewide Automated Victim Notification Service (SAVNS)	2219541	<u>78,873</u>	
Total Office of the Attorney General		<u>143,422</u>	<u>-</u>
TEXAS INDIGENT DEFENSE COMMISSION			
Indigent Defense Formula Grant	212-21-220	<u>1,135,534</u>	
Total Texas Indigent Defense Commission		<u>1,135,534</u>	<u>-</u>
TEXAS DEPARTMENT OF FAMILY AND PROTECTIVE SERVICES			
Promoting Safe and Stable Families—CYD Project	24427016	451	
Promoting Safe and Stable Families—CYD Project	HHS000841700005	362,863	262,381
Promoting Safe and Stable Families—CYD Project	HHS000841700005	<u>21,423</u>	<u>11,451</u>
Total Texas Department of Family and Protective Services		<u>384,737</u>	<u>273,832</u>
TEXAS VETERANS COMMISSION FUND			
Tarrant County Veterans Court	GT-VTC21-004	157,128	
Tarrant County Veterans Court	GT-VTC22-010	<u>41,658</u>	
Total Texas Veterans Commission Fund		<u>198,786</u>	<u>-</u>
TOTAL STATE FINANCIAL ASSISTANCE		<u>\$9,751,311</u>	<u>\$1,607,832</u>

(Concluded)

TARRANT COUNTY, TEXAS

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED SEPTEMBER 30, 2022

1. **Basis of Accounting and Summary of Significant Accounting Policies**—The schedule of expenditures of federal awards (the “Schedule”) was prepared on the modified accrual basis of accounting. Amounts reported as expenditures in the accompanying Schedule may not agree with the amounts reported in the related federal financial reports filed with the grantor agencies because of accruals, which would be included in the next report filed with the agency.

Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and accordingly, when such funds are received, they are recorded as unavailable revenues until earned. The accompanying Schedule is presented on the modified accrual basis of accounting.

The County participates in numerous federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustments by the grantor agencies; therefore, to the extent that the County has not complied with rules and regulations governing the grants, refund of any money received may be required and the collectability of any related receivable at year-end maybe impaired.

The Schedule includes certain program expenditures that relate to prior years. These expenditures have been deemed immaterial to the Schedule, which are reported in relation to the financial statements taken as a whole. The program affected is as follows:

Program Name	Assistance Listing Number	Prior Year Expenditure Amount
Foster Care Title IV-E	93.658	<u>\$ 363,211</u>

2. **De Minimis Indirect Cost Rate**—The County has not elected to use the 10% de minimis indirect cost rate for federal grant programs.
3. **Period of Availability**—The period of availability for federal funds for the purpose of liquidation of outstanding obligations made on or before the ending date of the federal project period extends 30 to 90 days beyond the federal project period ending date, in accordance with provisions in the *OMB Compliance Supplement*.

TARRANT COUNTY, TEXAS

NOTES TO SCHEDULES OF EXPENDITURES OF STATE AWARDS YEAR ENDED SEPTEMBER 30, 2022

1. **Basis of Accounting and Summary of Significant Accounting Policies**—The schedule of expenditures of state awards (the “Schedule”) was prepared on the modified accrual basis of accounting. Amounts reported as expenditures in the accompanying Schedule may not agree with the amounts reported in the related state financial reports filed with the grantor agencies because of accruals, which would be included in the next report filed with the agency.

State grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and accordingly, when such funds are received, they are recorded as unavailable revenues until earned. The accompanying Schedule is presented on the modified accrual basis of accounting.

The County participates in numerous state grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustments by the grantor agencies; therefore, to the extent that the County has not complied with rules and regulations governing the grants, refund of any money received may be required and the collectability of any related receivable at year-end maybe impaired.

2. **Period of Availability**—The period of availability for state grant funds for the purpose of liquidation of outstanding obligations made on or before the ending date of the state project period extends 30 to 90 days beyond the state project period ending date, in accordance with provisions in the TxGMS.

TARRANT COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2022

Section I—Summary of Auditor’s Results

- Financial Statements
 - Type of auditor’s report issued on whether financial statements were prepared in accordance with GAAP: Unmodified
 - Internal control over financial reporting:
 - Material weakness(es) identified? Yes No
 - Significant deficiency(ies) identified? Yes None reported
 - Noncompliance material to financial statements noted? Yes No
- Federal Awards
 - Internal control over major programs:
 - Material weakness(es) identified? Yes No
 - Significant deficiency(ies) identified? Yes None reported
 - Type of auditors’ report issued on compliance for major programs: Unmodified
 - Any audit findings disclosed that are required to be reported in accordance with 2CFR200.516(1)? Yes No
 - Identification of major federal programs:
 - 14.218 Community Development Block Grants/Entitlement Grants
 - 14.267 Continuum of Care Program
 - 14.871/14.879 Section 8 Housing Choice Vouchers/Mainstream Voucher Program
 - 20.205 Highway Planning & Construction—Courtesy Patrol Program
 - 21.023 Emergency Rental Assistance Program
 - 21.027 Coronavirus State and Local Fiscal Recovery Funds
 - 93.268 Immunization Cooperative Agreements
 - 93.391 Activities to Support State, Tribal, Local and Territorial Health Department Response to Public Health or Healthcare Crises
 - Dollar threshold used to distinguish between type A and type B programs: \$3,000,000
 - Auditee qualified as low-risk auditee? Yes No

- State Awards
 - Internal control over major programs:
 - Material weakness(es) identified? Yes No
 - Significant deficiency(ies) identified that are not considered to be material weakness(es)? Yes None reported
 - Type of auditor’s report issued on compliance for major programs: Unmodified
 - Any audit findings disclosed that are required to be reported in accordance with TxGMS? Yes No
 - Identification of major programs:
 - CITF_023_220—County Transportation Infrastructure Fund Grant Program
 - 212-21-220—Indigent Defense Formula Grant
 - HHS000108600001-03—Immunization Division
 - 02-OXXF5001—Highway Planning & Construction - Courtesy Patrol Program
 - 608-21/22/23-2200000—Tarrant Regional Auto Crimes Task Force
 - Dollar threshold used to distinguish between type A and type B programs: \$300,000

Section II—Financial Statements Findings

None reported.

Section III—Award Findings and Questioned Costs

Finding 2022-001: Reporting—Significant Deficiency in Controls over Compliance and Noncompliance

Federal/State Program: Highway Planning & Construction—Courtesy Patrol Program ALN 20.205

FAIN: 693JJ22130000Z230TX2022073

Year(s): 2022

Federal Agency: U.S. Department of Transportation

Pass-Through Entity: Texas Department of Transportation (Award 02-OXXF5001)

Criteria	The grant agreements stipulate that the monthly financial expense reports are to be submitted within 90 days after month end to the grantor.
Condition and Perspective	The grant accounting team responsible for the program experienced turnover of key personnel, which led to 5 out of the 12 monthly reports to be submitted late.
Cause	The turnover in the grant management personnel caused delays in the report submissions.
Effect	Failure to meet submission deadlines of reports could potentially constitute an event of noncompliance with the award contract, which may result in the early termination of the grant award, non-reimbursement of grant funding, or cessation of future funding.
Questioned Cost	None.
Recommendations	Management should ensure that they have a mechanism for tracking the reporting requirements and due dates so that the monthly financial expense reports are submitted timely to the grantor.
View of Responsible Officials	See Corrective Action Plan.



TARRANT COUNTY
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**CORRECTIVE ACTION PLAN (AS PREPARED BY COUNTY
MANAGEMENT) FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Finding 2022-001: Reporting – Significant Deficiency in Controls over compliance and Noncompliance

Federal/State Program: Highway Planning & Construction – Courtesy Patrol Program ALN 20.205

Year: 2022

Federal Agency: U.S. Department of Transportation

Pass-Through Entity: Texas Department of Transportation (Award 02-0XXF5001)

Responsible Party – Juanita Casas, Grant Manager Tarrant County Auditor's Office

Corrective Action Plan – The department agrees with the findings of the single audit and has implemented training and additional oversight of the financial reporting process. This process allows the Grant Manager and Supervisors to monitor and track the completion of monthly reports and ensure timely submission per the grant requirements.

Effective Date - Immediately