

Tarrant County, Texas

Single Audit Reports for the
Year Ended September 30, 2023

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 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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated April 23, 2024. Our report includes a reference to other auditors who audited the financial statements of Tarrant County Hospital District and My Health My Resources of Tarrant County, 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2023-001 that we consider to be a material weakness.

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*.

County's Response to Findings

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

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

April 23, 2024

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, 2023. 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, 2023.

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 2023-002. 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 2023-002 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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon, dated April 23, 2024, 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

June 21, 2024

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, 2023. 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, 2023.

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 2023-003. 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.

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 state 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 state 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 state 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 2023-003 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 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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated April 23, 2024, 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

June 21, 2024

TARRANT COUNTY, TEXAS

**Schedule of Expenditures of Federal and State Awards
For the Year Ended September 30, 2023**

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	NT4XL1YGLGC5	\$ 306,677	\$ -
Total ALN 10.555			<u>306,677</u>	<u>-</u>
Special Supplemental Nutrition Program for Women, Infants and Children				
Pass-Through from Texas Health and Human Services Commission	10.557	HHS000806700001	(5,994)	
Pass-Through from Texas Health and Human Services Commission	10.557	HHS000806700001	6,813,627	
Total ALN 10.557			<u>6,807,633</u>	<u>-</u>
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
Pass-Through from Texas Health and Human Services Commission	10.561	HHS000806700001	3,202	
Total ALN 10.561			<u>3,202</u>	<u>-</u>
Total U.S. Department of Agriculture			<u>7,117,512</u>	<u>-</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Community Development Block Grants/Entitlement Grants - 45thYear	14.218	B19-UC-48-0001	8,110	
Community Development Block Grants/Entitlement Grants - 46thYear	14.218	B20-UC-48-0001	179,699	
Community Development Block Grants/Entitlement Grants - 47thYear	14.218	B21-UC-48-0001	983,499	
Community Development Block Grants/Entitlement Grants - 48thYear	14.218	B22-UC-48-0001	1,861,299	32,026
Community Development Block Grants/Entitlement Grants - 49thYear	14.218	B23-UC-48-0001	27,801	9,725
COVID-19 - Community Development Block Grants/Entitlement Grants - 46thYear	14.218	B20-UW-48-0001	2,581,622	337,750
Total ALN 14.218			<u>5,642,030</u>	<u>379,501</u>
Emergency Solutions Grant Program - 47th Year	14.231	E-21-UC-48-0001	29,490	1,810
Emergency Solutions Grant Program - 48th Year	14.231	E-22-UC-48-0001	234,880	145,999
Emergency Solutions Grant Program - 49th Year	14.231	E-23-UC-48-0001	17,919	1,658
COVID-19 - Emergency Solutions Grant Program - 46th Year	14.231	E-20-UW-48-0001	958,302	696,576
Total ALN 14.231			<u>1,240,591</u>	<u>846,043</u>
Continuum of Care Program	14.267	TX0114L6T012114	128,284	124,173
Continuum of Care Program	14.267	TX0114L6T012215	25,634	24,771
Continuum of Care Program	14.267	TX0093L6T012114	211,540	203,710
Continuum of Care Program	14.267	TX0093L6T012215	181,287	173,372
Continuum of Care Program	14.267	TX0115L6T012013	24,759	24,627
Continuum of Care Program	14.267	TX0115L6T012114	93,984	90,170
Continuum of Care Program	14.267	TX0116L6T012114	176,667	169,716
Continuum of Care Program	14.267	TX0116L6T012215	18,298	17,646
Continuum of Care Program	14.267	TX0113L6T012114	898,741	630,280
Continuum of Care Program	14.267	TX0113L6T012215	578,489	439,332
Continuum of Care Program	14.267	TX0287L6T012009	51,124	49,936
Continuum of Care Program	14.267	TX0287L6T012110	389,767	376,035
Continuum of Care Program	14.267	TX0259L6T012009	24,386	24,041
Continuum of Care Program	14.267	TX0259L6T012110	100,799	96,650
Continuum of Care Program	14.267	TX0321L6T012008	5,775	5,314
Continuum of Care Program	14.267	TX0321L6T012109	119,572	114,232
Continuum of Care Program	14.267	TX0418L6T012004	96,242	93,858
Continuum of Care Program	14.267	TX0418L6T012105	658,360	632,913
Continuum of Care Program	14.267	TX0447L6T012004	63,598	61,882
Continuum of Care Program	14.267	TX0447L6T012105	612,117	592,282
Continuum of Care Program	14.267	TX0320L6T012106	51,329	
Continuum of Care Program	14.267	TX0320L6T012207	17,667	
Total ALN 14.267			<u>4,528,419</u>	<u>3,944,940</u>
COVID-19 - Home Investment Partnerships Program - ARP	14.239	M21-DP-48-0200	80,947	
Home Investment Partnerships Program - 28th Year	14.239	M19-DC-48-0200	110,388	
Home Investment Partnerships Program - 29th Year	14.239	M20-DC-48-0200	9,723	
Home Investment Partnerships Program - 30th Year	14.239	M21-DC-48-0200	155,241	
HUD- Home Investment Partnership Act - 31st Year	14.239	M22-DC-48-0200	104,037	
Total ALN 14.239			<u>460,336</u>	<u>-</u>
COVID-19 - Housing Opportunities for Persons with AIDS	14.241	TX-H20-0024-00	198,844	186,661
Housing Opportunities for Persons with AIDS	14.241	TX-H2001W075	5,183	770
Pass-Through from Texas Department of State Health Services	14.241	537-16-0511-00001-09	261,437	251,437
Pass-Through from Texas Department of State Health Services	14.241	HHS001317100005	24,898	24,898
Total ALN 14.241			<u>490,362</u>	<u>463,766</u>
Section 8 Housing Choice Vouchers - Administrative Reserve (Post-FY2004)	14.871	TX431AFHV03	6,098	
COVID-19 - Section 8 Housing Choice Vouchers - Emergency Housing Voucher Program	14.871	TX431EH0001	1,330,552	
Section 8 Housing Choice Vouchers - Fostering Youth Independence	14.871	TX431VO0264	74,321	
Section 8 Housing Choice Vouchers - Fostering Youth Independence	14.871	N/A	24,455	
Section 8 Housing Choice Vouchers - Administration (CY22)	14.871	TX21V431000082	656,899	
Section 8 Housing Choice Vouchers - Administration (CY21)	14.871	TX21V431000082	1,894,123	
Section 8 Housing Choice Vouchers - Portability	14.871	TX21V431000082	860,857	
Section 8 Housing Choice Vouchers(CY19)	14.871	TX21V431000082	(58)	
Section 8 Housing Choice Vouchers(CY20)	14.871	TX21V431000082	(463)	
Section 8 Housing Choice Vouchers(CY21)	14.871	TX21V431000082	55,917	
Section 8 Housing Choice Vouchers(CY22)	14.871	TX21V431000082	9,281,984	
Section 8 Housing Choice Vouchers(CY23)	14.871	TX21V431000082	21,337,783	
Section 8 Housing Choice Vouchers (VASH)(CY22)	14.871	TX431VO0307	32,652	
COVID-19 - Pass-Through from Tarrant County Homeless Coalition	14.871	140882	51,994	
Total ALN 14.871			<u>35,607,114</u>	<u>-</u>
Section 8 Housing - Mainstream	14.879	TX431DV0001	411,206	

TARRANT COUNTY, TEXAS

**Schedule of Expenditures of Federal and State Awards
For the Year Ended September 30, 2023**

Federal Grantor/ Pass-Through Grantor Program Title	Assistance Listing Number	Grant/Contract Number	Federal Expenditures	Federal Amounts Passed-Through to Subrecipients
Section 8 Housing - Mainstream Total ALN 14.879	14.879	TX431DV0001	\$ 1,528,143 <u>1,939,349</u>	\$ - <u>-</u>
Family Self-Sufficiency Program (CY23)	14.896	FSS23TX5420	224,553	
Family Self-Sufficiency Program (CY22) Total ALN 14.896	14.896	FSS22TX4441	<u>(3,106)</u> <u>221,447</u>	<u>-</u> <u>-</u>
Total U.S. Department of Housing and Urban Development			<u>50,129,648</u>	<u>5,634,250</u>
U.S. DEPARTMENT OF THE INTERIOR				
Historic Preservation Fund Grants-In-Aid Pass-Through from Texas Historical Commission Total ALN 15.904	15.904	TX-22-007	<u>1,191</u> <u>1,191</u>	<u>-</u> <u>-</u>
Total U.S. Department of The Interior			<u>1,191</u>	<u>-</u>
U.S. DEPARTMENT OF JUSTICE				
Services for Trafficking Victims Total ALN 16.320	16.320	2020-VT-BX-K028	<u>375,976</u> <u>375,976</u>	<u>19,933</u> <u>19,933</u>
Missing Children's Assistance Pass-Through from City of Dallas Police Department Pass-Through from City of Dallas Police Department Total ALN 16.543	16.543	25PJDP-22-GK-04883-MECP	10,000	
	16.543	15PJDP-22-GK-04883-MECP	<u>4,351</u> <u>14,351</u>	<u>-</u> <u>-</u>
Crime Victim Assistance Pass-Through from Texas Office of the Governor, CJD Total ALN 16.575	16.575	3344805	<u>385,589</u> <u>385,589</u>	<u>-</u> <u>-</u>
Violence Against Women Formula Grants Pass-Through from Texas Office of the Governor, CJD Pass-Through from Texas Office of the Governor, CJD Total ALN 16.588	16.588	3101807	71,762	
	16.588	3101808	<u>7,845</u> <u>79,607</u>	<u>-</u> <u>-</u>
State Criminal Alien Assistance Program (S.C.A.A.P.) State Criminal Alien Assistance Program (S.C.A.A.P.) Total CFDA 16.606	16.606	15PBJA-21-RR-05144-SCAAP	705,039	
	16.606	15PBJA-22-RR-05196-SCAAP	<u>585,635</u> <u>1,290,674</u>	<u>-</u> <u>-</u>
Edward Byrne Memorial Justice Assistance Grant Program Pass-Through from the City of Fort Worth, Texas Pass-Through from the City of Fort Worth, Texas Total ALN 16.738	16.738	2020-DJ-BX-0259	97,035	97,035
	16.738	2021-15PBJA-21GG-01878-JAGX	<u>60,028</u> <u>157,063</u>	<u>60,028</u> <u>157,063</u>
DNA Backlog Reduction Program DNA Backlog Reduction Program DNA Backlog Reduction Program Total ALN 16.741	16.741	2020-DN-BX-0085	55,634	
	16.741	15PBJA-21-GG-03189-DNAX	457,079	
	16.741	15PBJA-22-GG-01583-DNAX	<u>29,174</u> <u>541,887</u>	<u>-</u> <u>-</u>
Paul Coverdell Forensic Sciences Improvement Grant Program Pass-Through from Texas Office of the Governor, CJD Total ALN 16.742	16.742	4527101	<u>42,108</u> <u>42,108</u>	<u>-</u> <u>-</u>
Stop School Violence Total ALN 16.839	16.839	2018-YS-BX-0154	<u>5,000</u> <u>5,000</u>	<u>-</u> <u>-</u>
Equitable Sharing Program (Asset Forfeiture Funds)- District Attorney Equitable Sharing Program (Asset Forfeiture Funds)- Sheriff Total ALN 16.922	16.922	N/A	8,291	
	16.922	N/A	<u>8,111</u> <u>16,402</u>	<u>-</u> <u>-</u>
Total U.S. Department of Justice			<u>2,908,657</u>	<u>176,996</u>
U.S. DEPARTMENT OF TRANSPORTATION				
Highway Planning & Construction - Courtesy Patrol Program Pass-Through from Texas Department of Transportation Pass-Through from Texas Department of Transportation Pass-Through from Texas Department of Transportation Total ALN 20.205	20.205	02-0XXF5001	139,869	
	20.205	02-2XXF5001	1,414,148	
	20.205	02-2XXF5001	<u>129,212</u> <u>1,683,229</u>	<u>-</u> <u>-</u>
Total U.S. Department of Transportation			<u>1,683,229</u>	<u>-</u>
U.S. DEPARTMENT OF THE TREASURY				
Equitable Sharing Program (Asset Forfeiture Funds)- Sheriff Total ALN 21.016	21.016	N/A	<u>152,517</u> <u>152,517</u>	<u>-</u> <u>-</u>
COVID-19 - Emergency Rental Assistance Program Total ALN 21.023	21.023	ERA2-0362	<u>7,001,478</u> <u>7,001,478</u>	<u>46,964</u> <u>46,964</u>
COVID-19 - American Rescue Plan Total ALN 21.027	21.027	N/A	<u>126,206,478</u> <u>126,206,478</u>	<u>36,216,352</u> <u>36,216,352</u>
Total U.S. Department of The Treasury			<u>133,360,473</u>	<u>36,263,316</u>

TARRANT COUNTY, TEXAS

**Schedule of Expenditures of Federal and State Awards
For the Year Ended September 30, 2023**

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 ELECTIONS ASSISTANCE COMMISSION				
2018 HAVA Election Security Grants	90.404	TX18101001-01-220	\$ (2,930)	\$ -
Total ALN 90.404			<u>(2,930)</u>	<u>-</u>
Total U.S. Department of Elections			<u>(2,930)</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	1,745	
Pass-Through from NACCHO	93.008	MRC-14-0155C	161	
Pass-Through from NACCHO	93.008	MRC-15-0155	1,717	
Pass-Through from NACCHO	93.008	MRC-16-0155	12,896	
Pass-Through from NACCHO	93.008	MRC-17-0156	10,751	
Pass-Through from NACCHO	93.008	MRC-20-0155	545	
Pass-Through from NACCHO	93.008	MRC-22-0155	1,610	
Pass-Through from NACCHO	93.008	MRC RISE 22 UNIT 0155	9,440	
Total ALN 93.008			<u>38,865</u>	<u>-</u>
Public Health Emergency Preparedness				
Pass-Through from Texas Department of State Health Services	93.069	537-18-0113-00001-05	(2,149)	
Pass-Through from Texas Department of State Health Services	93.069	537-18-0113-00001-06	181,234	
Pass-Through from Texas Department of State Health Services	93.069	537-18-0113-00001-07	49,578	
Pass-Through from Texas Department of State Health Services	93.069	537-18-0139-00001-06	849,838	
Pass-Through from Texas Department of State Health Services	93.069	537-18-0139-00001-07	237,179	
Pass-Through from Texas Department of State Health Services	93.069	537-18-0145-00001-06	246,136	
Pass-Through from Texas Department of State Health Services	93.069	HHS001311300006	46,015	
Total ALN 93.069			<u>1,607,831</u>	<u>-</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs				
Pass-Through from Texas Department of State Health Services	93.116	HHS001096400025-01	(1,021)	
Pass-Through from Texas Department of State Health Services	93.116	HHS001096400025-01	316,238	
Pass-Through from Texas Department of State Health Services	93.116	HHS001096400025-02	1,280	
Total ALN 93.116			<u>316,497</u>	<u>-</u>
Coordinated Services & Access to Research for Women, Infants, Children and Youth				
Coordinated Services & Access to Research for Women, Infants, Children and Youth	93.153	2 H12HA24819-10-00	334,022	233,527
Coordinated Services & Access to Research for Women, Infants, Children and Youth	93.153	5 H12HA24819-11-00	81,829	55,144
Total ALN 93.153			<u>415,851</u>	<u>288,671</u>
Substance Abuse and Mental Health Services Projects of Regional and National Significance				
Total ALN 93.243	93.243	5H79TI080297-05	42,253	42,253
			<u>42,253</u>	<u>42,253</u>
Immunization Cooperative Agreements				
Pass-Through from Texas Department of State Health Services	93.268	HHS000108600001-02	3,467	
Pass-Through from Texas Department of State Health Services	93.268	HHS000108600001	(18)	
Pass-Through from Texas Department of State Health Services	93.268	HHS000108600001-04	431,280	
Pass-Through from Texas Department of State Health Services	93.268	HHS001331300048	76,359	
COVID-19 - Pass-Through from Texas Department of State Health Services	93.268	HHS001019500030	3,102,616	
COVID-19 - Pass-Through from Texas Department of State Health Services	93.268	HHS001019500030-3	2,794,884	
Total ALN 93.268			<u>6,408,588</u>	<u>-</u>
CSELS Partnership: Strengthening Public Health Laboratories				
Pass-Through from The Association of Public Health Laboratories	93.322	56300-250-702-2203	4,788	
Total ALN 93.322			<u>4,788</u>	<u>-</u>
Epidemiology and Laboratory Capacity for Infectious Diseases				
Pass-Through from Texas Department of State Health Services	93.323	HHS000696200001-4	83,164	
Pass-Through from Texas Department of State Health Services	93.323	HHS000696200001	(238)	
COVID-19 - Pass-Through from Texas Department of State Health Services	93.323	HHS000812700030	2,050,439	
Total ALN 93.323			<u>2,133,365</u>	<u>-</u>
Public Health Emergency Response				
COVID-19 - Pass-Through from Texas Department of State Health Services	93.354	HHS000765000001	(56)	
COVID-19 - Pass-Through from Texas Department of State Health Services	93.354	HHS000771300001-1	3,298	
COVID-19 - Pass-Through from Texas Department of State Health Services	93.354	HHS001084300001	774,878	
Total ALN 93.354			<u>778,120</u>	<u>-</u>
COVID-19 - Activities to Support STLT Health Department Response to Public Health or Healthcare Crises				
Total ALN 93.391	93.391	1 NH75OT000054-01-00	9,961,151	1,320,904
			<u>9,961,151</u>	<u>1,320,904</u>
Promoting Safe and Stable Families				
Pass-Through from Texas Department of Family and Protective Services	93.556	HHS000841700005	63,565	43,925
Pass-Through from Texas Department of Family and Protective Services	93.556	HHS000841700005	1,828	
Total ALN 93.556			<u>65,393</u>	<u>43,925</u>
Temporary Assistance for Needy Families				
Pass-Through from Texas Department of Family and Protective Services	93.558	HHS000791900002	868,225	
Pass-Through from Texas Department of Family and Protective Services	93.558	HHS000791900002	84,806	
Total ALN 93.558			<u>953,031</u>	<u>-</u>
Refugee and Entrant Assistance-State Administered Programs				
Pass-Through from U.S. Committee for Refugees and Immigrants	93.566	2021-TARTX-05	(132)	
Pass-Through from U.S. Committee for Refugees and Immigrants	93.566	2022-TARTX-06	2,598	
Pass-Through from U.S. Committee for Refugees and Immigrants	93.566	2023-TARTX-07	1,527,931	
Total ALN 93.566			<u>1,530,397</u>	<u>-</u>
Community-Based Child Abuse Prevention Grants				
COVID-19 - Pass-Through from Texas Department of Family and Protective Services	93.590	HS000841700005	150,000	135,000
COVID-19 - Pass-Through from Texas Department of Family and Protective Services	93.590	HS000841700005	868	

TARRANT COUNTY, TEXAS

**Schedule of Expenditures of Federal and State Awards
For the Year Ended September 30, 2023**

Federal Grantor/ Pass-Through Grantor Program Title	Assistance Listing Number	Grant/Contract Number	Federal Expenditures	Federal Amounts Passed-Through to Subrecipients
COVID-19 - Pass-Through from Texas Department of Family and Protective Services Total ALN 93.590	93.590	HS000841700005	\$ 19,324 <u>170,192</u>	\$ 13,353 <u>148,353</u>
Grants to States for Access and Visitation Programs Pass-Through from Texas Office of the Attorney General Total ALN 93.597	93.597	21-C0005	66,300 <u>66,300</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 Total ALN 93.658	93.658	23941254	90,764	
	93.658	23941256	459,928	
	93.658	TJPC-E-2018-220	35,780 <u>586,472</u>	 <u>-</u>
Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program Parts A and B Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program Parts A and B Total ALN 93.686	93.686	5 UT8	449,430	78,616
	93.686	5 UT8HA33961-03-00	758,131 <u>1,207,561</u>	296,512 <u>375,128</u>
Medicaid Administrative Claiming (MAC) Pass-Through from Texas Health and Human Services Commission Total ALN 93.778	93.778	HHS000537900074-01	1,025,686 <u>1,025,686</u>	 <u>-</u>
HIV Emergency Relief Project Grants HIV Emergency Relief Project Grants Total ALN 93.914	93.914	2-H89HA00047-27-01	2,268,130	1,576,839
	93.914	5 H89HA00047-28-00	3,236,022 <u>5,504,152</u>	2,622,549 <u>4,199,388</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 Total ALN 93.917	93.917	HHS001122200005	757,104	540,922
	93.917	HHS001122200005-01	391,565 <u>1,148,669</u>	312,909 <u>853,831</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 Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease Total ALN 93.918	93.918	5 H76HA00123-32-00	656,500	599,098
	93.918	2 H76HA00123-31-00	169,685	136,326
	93.918	1 P06HA47303-01-00	150,000 <u>976,185</u>	150,000 <u>885,424</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 Pass-Through from Texas Department of State Health Services Total ALN 93.940	93.940	HHS00077800038	40,214	
	93.940	HHS000077800038-03	3,132	
	93.940	HHS000077800038-04	508,354	
	93.940	HHS00897700004	62,454	
	93.940	HHS000897700004-02	525,161	90,531
	93.940	HHS000288900007-03	(14)	
	93.940	HHS000288900007-05	204,177 <u>1,343,478</u>	 <u>90,531</u>
HIV/AIDS Surveillance Pass-Through from Texas Department of State Health Services Pass-Through from Texas Department of State Health Services Total ALN 93.944	93.944	HHS000284500001	123,319	
	93.944	HHS000284500001-03	33,993 <u>157,312</u>	 <u>-</u>
COVID-19 - Assistance Programs for Chronic Disease Prevention and Control Total ALN 93.945	93.945	6 NU58DP007301-01-01	62,289 <u>62,289</u>	 <u>-</u>
COVID-19 - Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health COVID-19 - Pass-Through from Texas Department of State Health Services Total ALN 93.967	93.967	5 NE11OE000043-02-00	1,370,356	
	93.967	HHS000696200001	16,691 <u>1,387,047</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 Total ALN 93.977	93.977	HHS000288900007-03	(10)	
	93.977	HHS000288900007-05	330,704	
	93.977	HHS001120300014	256,191	
	93.977	HHS001120300014	401,602 <u>988,487</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 Total ALN 93.991	93.991	HHS001324900050	20,804	
	93.991	HHS001029400001	131,482 <u>152,286</u>	 <u>-</u>
Maternal and Child Health Services Block Grant to the States Pass-Through from Texas Department of State Health Services Total ALN 93.994	93.994	HHS001130300008	25,000 <u>25,000</u>	 <u>-</u>
Total U.S. Department of Health and Human Services			<u>39,057,246</u>	<u>8,248,408</u>
U.S. DEPARTMENT OF HOMELAND SECURITY/FEMA				
Emergency Food and Shelter National Board Program Total ALN 97.024	97.024	Phase 40	30,416 <u>30,416</u>	 <u>-</u>
Disaster Grants-Public Assistance (Presidentially Declared Disasters) Pass-Through from Texas Division of Emergency Management Total ALN 97.036	97.036	DR-4485-TX	64,395 <u>64,395</u>	 <u>-</u>

TARRANT COUNTY, TEXAS

**Schedule of Expenditures of Federal and State Awards
For the Year Ended September 30, 2023**

Federal Grantor/ Pass-Through Grantor Program Title	Assistance Listing Number	Grant/Contract Number	Federal Expenditures	Federal Amounts Passed-Through to Subrecipients
Hazard Mitigation Grant				
Pass-Through from Texas Division of Emergency Management	97.039	DR-4466-0007	\$ 95,321	\$ -
Total ALN 97.039			<u>95,321</u>	<u>-</u>
Homeland Security Grant Program				
Pass-Through from Texas Office of the Governor, HSGD	97.067	2984808	87,988	
Pass-Through from Texas Office of the Governor, HSGD	97.067	2984807	29,185	
Pass-Through from Texas Office of the Governor, HSGD	97.067	4126703	27,200	
Total ALN 97.067			<u>144,373</u>	<u>-</u>
Total U.S. Department of Homeland Security/FEMA			<u>334,505</u>	<u>-</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE			<u>\$ 234,589,531</u>	<u>\$ 50,322,970</u>

TARRANT COUNTY, TEXAS

**Schedule of Expenditures of Federal and State Awards
For the Year Ended September 30, 2023**

State Grantor/ Pass-Through Grantor Program Title	Grant/Contract Number	State Expenditures	State Amounts Passed-Through to Subrecipients
TEXAS DEPARTMENT OF STATE HEALTH SERVICES/HHSC			
State Services	537-18-0013-00001-06	\$ 406,363	\$ 369,309
State Services	HHS001317000005	32,213	24,654
HIV Care Formula Grants (Ryan White Part B)	HHS001122200005	26,435	19,312
HIV Care Formula Grants (Ryan White Part B)	HHS001122200005	324,991	261,806
Infectious Disease Surveillance and Epidemiology	HHS000436300024-02	184,065	
Infectious Disease Surveillance and Epidemiology	HHS001315700027	17,327	
HIV Prevention	HHS000077800038-04	35,000	
STD/HIV Prevention	HHS000288900007-03	(31)	
STD/HIV Prevention	HHS000288900007-05	867,473	
STD/HIV Prevention	HHS00001315900008	130,304	
TB/PC-Tuberculosis Control	HHS000483300001-02	196	
TB/PC-Tuberculosis Control	HHS000483300001-02	1,065	
TB/PC-Tuberculosis Control	HHS001182200024	714,269	
TB/PC-Tuberculosis Control	HHS001182200024	78,947	
Immunization Division	HHS000108600001-04	674,565	
Immunization Division	HHS000108600001-02	5,657	
Infectious Disease Control Unit/FLU Lab	HHS000442100006	4,914	
Infectious Disease Control Unit/FLU Lab	HHS001323100006	1,003	
Healthy Texas Mothers and Babies Community Coalitions	HHS001130300008	5,119	
Healthy Texas Mothers and Babies Community Coalitions	537-18-0362-00001-04	(223)	
Healthy Texas Mothers and Babies Community Coalitions	HHS001130300008	41,113	
Preventive Health and Health Services Block Grant	HHS001029400001	50	
Preventive Health and Health Services Block Grant	HHS001029400001	92,410	
Total Texas Department of State Health Services		3,643,225	675,081
OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION			
Veterans Court Project	2285215	15,085	
Veterans Court Project	2285214	107,513	
Reaching Independence through Self Empowerment (RISE)	2589512	15,650	
Reaching Independence through Self Empowerment (RISE)	2589511	297,757	
DIRECT Court Program	2985209	13,897	
DIRECT Court Program	2985208	142,873	
Mental Health Diversion Court Program	2285215	7,429	
Mental Health Diversion Court Program	1828917	65,542	
Family Recovery Court	4521901	45,000	
Reconnecting Youth Program	4231402	80,721	
Total Office of the Governor, Criminal Justice Division		791,467	-
THE STATE OF TEXAS MOTOR VEHICLE CRIME PREVENTION AUTHORITY			
Tarrant Regional Auto Crimes Task Force	608-21-2200000	(37,820)	
Tarrant Regional Auto Crimes Task Force	608-22-2200000	(29,211)	
Tarrant Regional Auto Crimes Task Force	608-23-2200000	1,344,017	
Tarrant Regional Auto Crimes Task Force	608-24-2200000	68,432	
Total State of Texas Motor Vehicle Crime Prevention Authority		1,345,418	-
TEXAS DEPARTMENT OF TRANSPORTATION			
County Transportation Infrastructure Fund Grant Program	CITF_023_220	(203,761)	
Highway Planning & Construction - Courtesy Patrol Program	02-2XXF5001	636,405	
Highway Planning & Construction - Courtesy Patrol Program	02-0XXF5001	34,967	
Highway Planning & Construction - Courtesy Patrol Program	02-2XXF5001	32,303	
Total Department of Transportation		499,914	-
TEXAS COMMISSION ON ENVIRONMENTAL QUALITY			

TARRANT COUNTY, TEXAS

**Schedule of Expenditures of Federal and State Awards
For the Year Ended September 30, 2023**

State Grantor/ Pass-Through Grantor Program Title	Grant/Contract Number	State Expenditures	State Amounts Passed-Through to Subrecipients
TCEQ-Volkswagon Environmental Mitigation Program	582-20-13776-VW	\$ 93,257	
TCEQ-Volkswagon Environmental Mitigation Program	582-20-14200-VW	(1,600)	
Total Texas Commission on Environmental Quality		<u>91,657</u>	<u>-</u>
OFFICE OF THE ATTORNEY GENERAL			
Bilingual Victims Assistance Coordinator	C-00065	41,100	
Bilingual Victims Assistance Coordinator	C-00930	4,125	
Texas Statewide Automated Victim Notification Service (SAVNS)	C-00401	79,594	
Total Office of the Attorney General		<u>124,819</u>	<u>-</u>
TEXAS INDIGENT DEFENSE COMMISSION			
Indigent Defense Formula Grant	212-21-220	1,206,342	
Total Texas Indigent Defense Commission		<u>1,206,342</u>	<u>-</u>
TEXAS DEPARTMENT OF FAMILY AND PROTECTIVE SERVICES			
Promoting Safe and Stable Families - CYD Project	HHS000841700005	11,698	
Promoting Safe and Stable Families - CYD Project	HHS000841700005	406,660	281,013
Temporary Asssitance for Needy Families - NFP Project	HHS000791900002	62,772	
Total Texas Department of Family and Protective Services		<u>481,130</u>	<u>281,013</u>
TEXAS VETERANS COMMISSION FUND			
Tarrant County Veterans Court	R-2022-05771	39,861	
Tarrant County Veterans Court	GT-VTC22-010	179,352	
Total Texas Veterans Commission Fund		<u>219,213</u>	<u>-</u>
TOTAL STATE FINANCIAL ASSISTANCE		<u>\$ 8,403,185</u>	<u>\$ 956,094</u>

TARRANT COUNTY, TEXAS

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED SEPTEMBER 30, 2023

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 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>\$ 586,473</u>

2. **De Minimis Indirect Cost Rate** - The County has 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, 2023

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, 2023

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:
 - 21.023 Emergency Rental Assistance Program
 - 21.027 Coronavirus State and Local Fiscal Recovery Funds
 - 93.323 Epidemiology and Laboratory Capacity for Infectious Diseases
 - 93.566 Refugee and Entrant Assistance-State Administered Programs
 - 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)? X 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? X Yes No
- Identification of major programs:
 - HHS000288900007-03/05, HHS000077800038-04, HHS00001315900008 -STD/HIV Prevention
 - HHS000483300001-02 and HHS001182200024 - TB/PC-Tuberculosis Control
 - 2589511 and 2589512 - Reaching Independence through Self-Empowerment (RISE)
 - 608-21/22/23/24-2200000 – Tarrant Regional Auto Crimes Task Force
- Dollar threshold used to distinguish between type A and type B programs: \$750,000

Section II—Financial Statements Findings

2023-001: Material Weakness in Controls over Financial Reporting—Actuarial Valuation of Total OPEB Liability

Criteria—In accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the total OPEB liability should be measured as the portion of the actuarial present value of projected benefit payments that is attributed to past periods of employee service and should be based on assumptions made in conformity with Actuarial Standards of Practice.

Perspective—The County offers other postemployment benefits (OPEB) to retirees. Actuarial valuations to estimate the total OPEB liability are performed biennially and rolled forward in the interim years. A new actuarial valuation was performed for the 2023 fiscal year as of September 30, 2022.

Condition and Cause—Unexpected changes in the total OPEB liability, specifically in the effect of differences between expected and actual experience, were noted in the original actuarial valuation for the 2023 fiscal year. Further questions revealed that actuarial valuations performed for fiscal years 2019 through 2022 contained errors. Specifically, incorrect post-65 per capital claims costs and retiree premiums, misapplication of a plan election assumption, errors in modeling cumulative salary scale, and an error in calculating the average expected remaining service lives of plan participants resulted in misstatements of the total OPEB liability in previous years and in the current year. The County performs detailed reviews of the annual actuarial valuations reports; however, the reviews were not precise enough to detect these errors. The County relied on the actuary to perform the calculations in accordance with Actuarial Standards of Practice and to provide a report that accurately described the assumptions and methods used.

Effect—The County’s actuary revised prior actuarial valuations and the County adjusted fiscal year 2023 by reducing beginning net position as of October 1, 2022, by \$28 million, a decrease of approximately 7% from what was reported in fiscal year 2022.

Recommendation—Periodically, management should engage a separate actuarial specialist to perform an actuarial audit of the actuarial valuation.

View of Responsible Officials—

See Corrective Action Plan.

Section III—Award Findings and Questioned Costs

Finding 2023-002: Reporting – Significant Deficiency in Controls over Compliance and Noncompliance

Federal Program: Epidemiology and Laboratory Capacity for Infectious Diseases – ALN 93.323

Year(s): 2023

Federal Agency: U.S. Department of Health and Human Services

Pass-Through Entity: Texas Department of State Health Services (Award HHS000812700030)

Criteria	The grant contract requires quarterly progress reports to be submitted to the grantor on or before the 15 th of the month following the end of the quarter.
Condition and Perspective	4 out of 4 quarterly progress reports tested for award HHS000812700030 were submitted after the due date.
Cause	Grant administration did not adequately track the due dates to ensure timely submission of the quarterly progress reports.
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.
Repeat Finding from Prior Year No.	
Recommendations	Management should ensure that they have a mechanism for tracking the due dates so that the quarterly progress reports are submitted timely to the grantor.
View of Responsible Officials	See Corrective Action Plan.

Finding 2023-003: Reporting – Significant Deficiency in Controls over Compliance and Noncompliance

State Program: STD & HIV Prevention Program Grant

Award/Contract: HHS000288900007

Year(s): 2023

Federal/State Agency: Texas Department of State Health Services (DSHS)

Criteria	The grant contract requires potential cases of congenital syphilis (CS) to be investigated and reported to the grantor within 30 days of receiving report of birth from DSHS.
Condition and Perspective	For the County's fiscal year ended September 30, 2023, DSHS sent 229 reports to the County that required investigation and reporting. Out of the 229 reports, 173 reports were submitted after the 30-day requirement and 56 reports were submitted within the deadline.
Cause	Tarrant County Public Health had staff turnover and hence did not have enough personnel to carry out the required investigations and reporting in a timely manner.
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.
Repeat Finding from Prior Year	No.
Recommendations	Management should ensure that they have adequate staffing to meet the due dates so that the CS case investigation results are submitted timely to the grantor.
View of Responsible Officials	See Corrective Action Plan.

Kimberly M. Buchanan, CPA
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**CORRECTIVE ACTION PLAN (AS PREPARED BY COUNTY
MANAGEMENT) FOR THE YEAR ENDED SEPTEMBER 30, 2023**

**2023-001: Material Weakness in Controls over Financial Reporting—Actuarial Valuation of
Total OPEB Liability**

Tarrant County Auditor’s Office made an immaterial correction and restated the FY2022 beginning net position for errors that have existed since FY2019 but were not identified until FY2023. The actuary used to perform the actuarial estimate for the County’s OPEB liability was hired by the Public Employee Benefits Cooperative (PEBC) for all participating entities. The contract for actuarial services has expired and PEBC initiated the Request for Proposal (RFP) process with the North Central Council of Governments.

Tarrant County Auditor’s Office agrees with Deloitte’s recommendation. At a minimum of every five years, the County will ensure that either through PEBC or Commissioners Court an independent audit of the actuary’s system and organization controls is performed to ensure system security, processing integrity, and compliance with Actuarial Standards of Practice. The Auditor’s Office will continue to validate all inputs provided by the County or the PEBC for the actuary’s calculation.



**CORRECTIVE ACTION PLAN (AS PREPARED BY COUNTY
MANAGEMENT) FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Finding 2023-002: Reporting – Significant Deficiency in Controls over Compliance and Noncompliance

Federal Program: Epidemiology and Laboratory Capacity for Infectious Diseases – ALN 93.323
Year: 2023

Federal Agency: U.S. Department of Health and Human Services

Pass-Through Entity: Texas Department of State Health Services (Award HHS000812700030)

Responsible Party – Talmage Holmes, Associate Director, Disease Control and Prevention

Corrective Action Plan – Implementing Improvement for Quarterly Reports – Epi and Lab Capacity (ELC) Contract with DSHS

- Weekly supervisor meeting for the Epidemiology Division. Data needed to complete the quarterly report is to be discussed at the end of the quarter.
- The Associate Director for Disease Control and Prevention to meet monthly with the Epidemiology Division Manager on contract deliverables.
- In addition to the activities in the Epidemiology Division, data needed from other divisions will be solicited by the Epidemiology Division manager within five days of the quarter end to include in the report. This includes employment status of employees funded by the contract via the position control report, and project activities related to the contract that should be included.
- The Epidemiology Division Manager is to present the quarterly report to the Associate Director for review and approval before the report deadline.
- The reports for the most recent 2 quarters, Sept through November 2023 and December 2023 through February 2024 were submitted by the due date.
- The last two quarterly reports in the current cycle are due June 15, 2024, and August 15, 2024 (only covers two months).

Effective Date – February 19, 2024

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**CORRECTIVE ACTION PLAN (AS PREPARED BY COUNTY
MANAGEMENT) FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Finding 2023-003: Significant Deficiency in Controls over Compliance and Noncompliance

Federal/State Program: STD & HIV Prevention Program Grant

Award/Contract: HHS000288900007

Year: 2023

Federal/State Agency: Texas Department of State Health Services (DSHS)

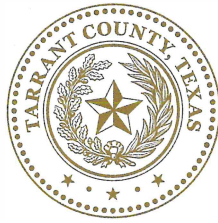
Responsible Party – Abram Oliver, DSOP Division Manager, Disease Control & Prevention Bureau at Tarrant County Public Health & Dr. Talmage Holmes, Associate Director for Disease Control & Prevention Bureau at Tarrant County Public Health

Corrective Action Plan - TCPH DSOP Division will increase the number of *Quality Assurance and Final Case Approval Meetings* from monthly to weekly between the Tarrant County Congenital Syphilis Liaison (Epidemiology Specialist) and the Public Health Follow-Up (PHFU) Operations Manager. The increased frequency of the meetings will ensure the timely entry and supervisory/managerial approvals of congenital syphilis case reports to align with DSHS/contractual requirements.

Effective Date – Immediately

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**STATUS OF PRIOR YEAR FINDINGS (AS PREPARED BY COUNTY
MANAGEMENT) FOR THE YEAR ENDED SEPTEMBER 30, 2023**

2022-001 02-0XXF5001 – Highway Planning & Construction – Courtesy Patrol Program

Reporting: Significant Deficiency in Controls over Compliance and Noncompliance

Status – Corrected