

Tarrant County, Texas

Federal Single Audit Report for the Year
Ended September 30, 2019

TARRANT COUNTY, TEXAS

TABLE OF CONTENTS

	Page
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	1-2
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	3-5
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2019	6-11
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2019	12
SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2019	13-14

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

The Honorable County Judge and Commissioners Court
Tarrant County, Texas

Independent Auditor's Report

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, 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, 2019, 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 30, 2020. Our report includes a reference to other auditors who audited the financial statements of the Tarrant County Hospital District and the My Health My Resources of Tarrant County, which represent all of the aggregate discretely presented component units, as described in our report on Tarrant County's financial statements. This report does not include the result of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those other auditors.

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) to determine the 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 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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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 determination of financial statement amounts. 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 County'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

Dallas, Texas
March 30, 2020

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

The Honorable County Judge and Commissioners Court
Tarrant County, Texas

Report on Compliance for Each Major Federal Program

We have audited Tarrant County's (the "County") compliance with the types of compliance requirements described 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, 2019. 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.

The County's basic financial statements include the operations of the Tarrant County Hospital District and My Health My Resources of Tarrant County, which received federal awards not included in the County's Schedule of Expenditures of Federal Awards for the year ended September 30, 2019. Our audit, described below, did not include the operations of the Tarrant County Hospital District or My Health My Resources of Tarrant County because the entities engaged other auditors to perform audits in accordance with Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance"), as applicable. This report does not include the results of the other auditors' testing of internal control over compliance or over compliance that are reported on separately by those auditors.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of 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, 2019.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 30, 2020, which contained an unmodified opinion 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 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 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements as a whole.

Deloitte & Touche LLP

June 29, 2020

Tarrant County, Texas
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2019

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Grant/Contract Number	Federal Expenditures	Federal Amounts Passed- Through to Subrecipients
U.S. DEPARTMENT OF AGRICULTURE				
<i>Child Nutrition Cluster</i>				
National School Lunch Program	10.555	806780706	\$ 193,082	\$ -
National School Lunch Program	10.555		34,759	-
Total CFDA 10.555			227,841	-
<i>Total Child Nutrition Cluster</i>				
			227,841	-
Special Supplemental Nutrition Program for Women, Infants and Children				
Pass-Through from Texas Health and Human Services Commission	10.557	2017-049841-001-02	70,717	-
Pass-Through from Texas Health and Human Services Commission	10.557	2017-049841-001-02	7,437,199	-
Total CFDA 10.557			7,507,916	-
Total U.S. Department of Agriculture				
			7,735,757	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>CDBG - Entitlement Grant Cluster</i>				
Community Development Block Grants/Entitlement Grants - 41st Year	14.218	B15-UC-48-0001	(183)	-
Community Development Block Grants/Entitlement Grants - 42nd Year	14.218	B16-UC-48-0001	(20,372)	-
Community Development Block Grants/Entitlement Grants - 43rd Year	14.218	B17-UC-48-0001	1,082,295	-
Community Development Block Grants/Entitlement Grants - 44thYear	14.218	B18-UC-48-0001	3,901,154	33,339
Community Development Block Grants/Entitlement Grants - 45thYear	14.218	B19-UC-48-0001	343,725	16,182
Total CFDA 14.218			5,306,619	49,521
<i>Total CDBG - Entitlement Grant Cluster</i>				
			5,306,619	49,521
Emergency Solutions Grant Program - 43rd Year				
Emergency Solutions Grant Program - 44th Year	14.231	E-17-UC-48-0001	8,946	-
Emergency Solutions Grant Program - 45th Year	14.231	E-18-UC-48-0001	205,804	126,738
Emergency Solutions Grant Program - 45th Year	14.231	E-19-UC-48-0001	46,841	44,282
Total CFDA 14.231			261,591	171,020
Continuum of Care Program				
Continuum of Care Program	14.267	Admin	2,799	-
Continuum of Care Program	14.267	TX0115L6T011609	15,165	15,165
Continuum of Care Program	14.267	TX0287L6T011605	24,679	24,679
Continuum of Care Program	14.267	TX0259L6T011605	13,823	13,823
Continuum of Care Program	14.267	TX0381L6T011602	16,095	16,095
Continuum of Care Program	14.267	TX0418L6T011500	12,031	12,031
Continuum of Care Program	14.267	TX0447L6T011600	46,424	44,798
Continuum of Care Program	14.267	TX0381L6T011703	103,117	98,244
Continuum of Care Program	14.267	TX0093L6T011710	170,835	161,067
Continuum of Care Program	14.267	TX0115L6T011710	88,263	84,817
Continuum of Care Program	14.267	TX0116L6T011710	154,263	147,566
Continuum of Care Program	14.267	TX0113L6T011710	584,487	374,822
Continuum of Care Program	14.267	TX0287L6T011706	257,790	250,469
Continuum of Care Program	14.267	TX0259L6T011706	89,534	86,681
Continuum of Care Program	14.267	TX0321L6T011604	1,809	1,809
Continuum of Care Program	14.267	TX0381L6T011703	156,114	152,194
Continuum of Care Program	14.267	TX0418L6T011701	169,819	164,535
Continuum of Care Program	14.267	TX0447L6T011701	485,793	472,952
Continuum of Care Program	14.267	TX0114L6T011811	18,821	18,546
Continuum of Care Program	14.267	TX0093L6T011811	153,975	150,723
Continuum of Care Program	14.267	TX0116L6T011811	11,074	10,912
Continuum of Care Program	14.267	TX0113L6T011811	436,994	252,741
Continuum of Care Program	14.267	TX0321L6T011705	113,291	109,433
Total CFDA 14.267			3,126,995	2,664,102

(continued)

Tarrant County, Texas
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2019

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Grant/Contract Number	Federal Expenditures	Federal Amounts Passed- Through to Subrecipients
Shelter Plus Care	14.238	TX0320L6T011601	\$ 568	\$ -
Shelter Plus Care	14.238	TX0320L6T011702	61,482	-
Shelter Plus Care	14.238	TX0320L6T011803	17,462	-
Total CFDA 14.238			79,512	-
Home Investment Partnerships Program - 24th Year	14.239	M16-DC-48-0200	394,453	-
Home Investment Partnerships Program - 25th Year	14.239	M17-DC-48-0200	550,331	-
Home Investment Partnerships Program - 26th Year	14.239	M18-DC-48-0200	704,988	-
Total CFDA 14.239			1,649,772	-
Housing Opportunities for Persons with AIDS	14.241	TX-H170027	239,653	233,620
Pass-Through from Texas Department of State Health Services	14.241	537-16-0511-00001-02	15,403	15,403
Pass-Through from Texas Department of State Health Services	14.241	537-16-0511-00001-05	115,329	115,329
Total CFDA 14.241			370,385	364,352
Housing Voucher Cluster				
Section 8 Housing Choice Vouchers - Administrative Reserve (Pre-FY2004)	14.871	TX431AFHV03	5,676	-
Section 8 Housing Choice Vouchers - Administrative Reserve (Post-FY2004)	14.871	TX431AFHV03	1,878	-
Section 8 Housing Choice Vouchers - Administrative Reserve (Post-FY2004)	14.871	TX431AFHV03	1,759	-
Section 8 Housing Choice Vouchers - Administration (CY17)	14.871	TX21V431000082	1,113	-
Section 8 Housing Choice Vouchers - Administration (CY18)	14.871	TX21V431000082	585,213	-
Section 8 Housing Choice Vouchers - Administration (CY19)	14.871	TX21V431000082	1,545,398	-
Section 8 Housing Choice Vouchers - Portability	14.871	TX21V431000082	1,335,962	-
Section 8 Housing Choice Vouchers(CY16)	14.871	TX21V431000082	(165)	-
Section 8 Housing Choice Vouchers(CY17)	14.871	TX21V431000082	(186)	-
Section 8 Housing Choice Vouchers(CY18)	14.871	TX21V431000082	5,664,202	-
Section 8 Housing Choice Vouchers(CY19)	14.871	TX21V431000082	16,631,286	-
Section 8 Housing Choice Vouchers (VASH)(CY17)	14.871	TX431VO0219	308,386	-
Section 8 Housing Choice Vouchers (VASH)(CY18)	14.871	TX431VO0217	424,728	-
Total CFDA 14.871			26,505,250	-
Section 8 Housing - Mainstream	14.879	TX431DV0001	53,828	-
Total CFDA 14.879			53,828	-
Total Housing Voucher Cluster			26,559,078	-
Family Self-Sufficiency Program (CY18)	14.896	TX431FSH608A016	(3,213)	-
Family Self-Sufficiency Program (CY19)	14.896	TX431FSH608A016	206,220	-
Total CFDA 14.896			203,007	-
Total U.S. Department of Housing and Urban Development			37,556,959	3,248,995
U.S. DEPARTMENT OF THE INTERIOR				
Payments in Lieu of Taxes	15.226	N/A	51,238	-
Total CFDA 15.226			51,238	-
Historic Preservation Fund Grants-In-Aid				
Pass-Through from Texas Historical Commission	15.904	TX-19-005	1,000	-
Total CFDA 15.904			1,000	-
Total U.S. Department of The Interior			52,238	-

(continued)

Tarrant County, Texas
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2019

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Grant/Contract Number	Federal Expenditures	Federal Amounts Passed- Through to Subrecipients
U.S. DEPARTMENT OF JUSTICE				
Missing Children's Assistance				
Pass-Through from City of Dallas Police Department	16.543	2016-MC-FX-K034	\$ 8,000	\$ -
Total CFDA 16.543			<u>8,000</u>	<u>-</u>
Crime Victim Assistance				
Pass-Through from Texas Office of the Governor, CJD	16.575	1373918	25,641	-
Pass-Through from Texas Office of the Governor, CJD	16.575	2461706	68,450	-
Pass-Through from Texas Office of the Governor, CJD	16.575	3344802	255,845	-
Total CFDA 16.575			<u>349,936</u>	<u>-</u>
Violence Against Women Formula Grants				
Pass-Through from Texas Office of the Governor, CJD	16.588	3101803	32,504	-
Pass-Through from Texas Office of the Governor, CJD	16.588	3101803	7,093	-
Pass-Through from Texas Office of the Governor, CJD	16.588	3101804	3,508	-
Total CFDA 16.588			<u>43,105</u>	<u>-</u>
State Criminal Alien Assistance Program (S.C.A.A.P.)				
State Criminal Alien Assistance Program (S.C.A.A.P.)	16.606	2019-APBX-0432	339,159	-
State Criminal Alien Assistance Program (S.C.A.A.P.)	16.606	2019-APBX-1270	477,490	-
Total CFDA 16.606			<u>816,649</u>	<u>-</u>
Edward Byrne Memorial Justice Assistance Grant Program				
Pass-Through from the City of Fort Worth, Texas	16.738	2016-DJ-BX-0716	126,352	-
Total CFDA 16.738			<u>126,352</u>	<u>-</u>
DNA Backlog Reduction Program				
DNA Backlog Reduction Program	16.741	2015-DN-BX-0082	132,406	-
DNA Backlog Reduction Program	16.741	2017-DN-BX-0046	103,821	-
Total CFDA 16.741			<u>236,227</u>	<u>-</u>
Stop School Violence				
Total CFDA 16.839	16.839	N/A	35,029	35,029
			<u>35,029</u>	<u>35,029</u>
Equitable Sharing Program (Asset Forfeiture Funds)- District Attorney				
Equitable Sharing Program (Asset Forfeiture Funds)- Sheriff	16.922	N/A	11,415	-
Equitable Sharing Program (Asset Forfeiture Funds)- Sheriff	16.922	N/A	83,315	-
Total CFDA 16.922			<u>94,730</u>	<u>-</u>
Total U.S. Department of Justice			<u>1,710,028</u>	<u>35,029</u>
U.S. DEPARTMENT OF TRANSPORTATION				
Highway Planning & Construction Cluster				
Highway Planning & Construction - Courtesy Patrol Program				
Pass-Through from Texas Department of Transportation	20.205	02-7XXF5002	290,785	-
Pass-Through from Texas Department of Transportation	20.205	608-19-2200000	1,149,258	-
Pass-Through from Texas Department of Transportation	20.205	608-20-2200000	133,252	-
Total CFDA 20.205			<u>1,573,295</u>	<u>-</u>
Total Highway Planning & Construction Cluster			<u>1,573,295</u>	<u>-</u>
Highway Safety Cluster				
National Priority Safety Programs				
Pass-Through from Texas Department of Transportation	20.616	2019-TarrantC-G-1YG-0182	172,442	-
Total CFDA 20.616			<u>172,442</u>	<u>-</u>
Total Highway Safety Cluster			<u>172,442</u>	<u>-</u>
Total U.S. Department of Transportation			<u>1,745,737</u>	<u>-</u>
U.S. DEPARTMENT OF THE TREASURY				
Equitable Sharing Program (Asset Forfeiture Funds)- District Attorney				
Equitable Sharing Program (Asset Forfeiture Funds)- Sheriff	21.016	N/A	4,874	-
Equitable Sharing Program (Asset Forfeiture Funds)- Sheriff	21.016	N/A	84,211	-
Total CFDA 21.016			<u>89,085</u>	<u>-</u>
Total U.S. Department of The Treasury			<u>89,085</u>	<u>-</u>

(continued)

Tarrant County, Texas
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2019

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Grant/Contract Number	Federal Expenditures	Federal Amounts Passed- Through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
CDC - Prospective Comparison of the TST vs IGRAs				
Pass-Through from UNTHSC at Fort Worth	93.000	RF0055-2018-0214	\$ 30,959	\$ -
Total CFDA 93.000			<u>30,959</u>	<u>-</u>
Medical Reserve Corps Small Grant Program				
Pass-Through from NACCHO	93.008	MRC-11-0155	3,640	-
Pass-Through from NACCHO	93.008	MRC-13-0155	4,815	-
Pass-Through from NACCHO	93.008	MRC-14-0155C	1,966	-
Pass-Through from NACCHO	93.008	MRC-16-0155	330	-
Total CFDA 93.008			<u>10,751</u>	<u>-</u>
Public Health Emergency Preparedness				
Pass-Through from Texas Department of State Health Services	93.069	537-18-0113-00001-03	64,157	-
Pass-Through from Texas Department of State Health Services	93.069	537-18-0139-00001-03	333,926	-
Pass-Through from Texas Department of State Health Services	93.069	537-18-0145-00001-03	71,390	-
Total CFDA 93.069			<u>469,473</u>	<u>-</u>
Hospital Preparedness Program & Public Health Emergency Preparedness				
Pass-Through from Texas Department of State Health Services	93.074	537-18-0113-00001-01	169,970	-
Pass-Through from Texas Department of State Health Services	93.074	537-18-0139-00001-01	863,102	-
Pass-Through from Texas Department of State Health Services	93.074	537-18-0145-00001-01	252,880	-
Total CFDA 93.074			<u>1,285,952</u>	<u>-</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs				
Pass-Through from Texas Health and Human Services Commission	93.116	HHS000036000014-01	400,266	-
Total CFDA 93.116			<u>400,266</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	5 H12HA24819-07-00	308,715	140,258
Coordinated Services & Access to Research for Women, Infants, Children and Youth	93.153	5 H12HA24819-08-00	50,755	23,630
Total CFDA 93.153			<u>359,470</u>	<u>163,888</u>
Substance Abuse and Mental Health Services Projects of Regional and National Significance				
Total CFDA 93.243	93.243	6H79TI080297-02M001	320,034	320,034
			<u>320,034</u>	<u>320,034</u>
Immunization Cooperative Agreements				
Pass-Through from Texas Health and Human Services Commission	93.268	HHS000108600001	470,049	-
Pass-Through from Texas Health and Human Services Commission	93.268	HHS000108600001-01	108,326	-
Total CFDA 93.268			<u>578,375</u>	<u>-</u>
Centers for Disease Control & Prevention - Investigations & Technical Assistance				
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	ISDS-0909-01	53,673	-
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	5-NU500E0000070-04-00	134,331	-
Total CFDA 93.283			<u>188,004</u>	<u>-</u>
Epidemiology and Laboratory Capacity for Infectious Diseases				
Pass-Through from Texas Department of State Health Services	93.323	537-18-0357-00001A	157,777	-
Total CFDA 93.323			<u>157,777</u>	<u>-</u>
Promoting Safe and Stable Families				
Pass-Through from Texas Department of Family and Protective Services	93.556	24427016	142,539	98,036
Total CFDA 93.556			<u>142,539</u>	<u>98,036</u>

(continued)

Tarrant County, Texas
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2019

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Grant/Contract Number	Federal Expenditures	Federal Amounts Passed- Through to Subrecipients
TANF Cluster				
Temporary Assistance for Needy Families				
Pass-Through from Texas Department of Family and Protective Services	93.558	529-16-0003-00007-02	\$ 2,462	\$ -
Pass-Through from Texas Department of Family and Protective Services	93.558	529-16-0003-00007-03	858,000	-
Total CFDA 93.558			<u>860,462</u>	<u>-</u>
Total TANF Cluster				
			<u>860,462</u>	<u>-</u>
Refugee and Entrant Assistance-State Administered Programs				
Pass-Through from U.S. Committee for Refugees and Immigrants	93.566	2018-TARTX-02	(139)	-
Pass-Through from U.S. Committee for Refugees and Immigrants	93.566	2019-TARTX-03	852,651	-
Total CFDA 93.566			<u>852,512</u>	<u>-</u>
Grants to States for Access and Visitation Programs				
Pass-Through from Texas Office of the Attorney General	93.597	17-C0126	57,665	-
Pass-Through from Texas Office of the Attorney General	93.597	17-C0126	4,631	-
Total CFDA 93.597			<u>62,296</u>	<u>-</u>
Foster Care Title IV-E				
Pass-Through from Texas Department of Family and Protective Services (CPS)	93.658	23941254	40,273	-
Pass-Through from Texas Department of Family and Protective Services (DA)	93.658	23941256	279,485	-
Pass-Through from Texas Juvenile Justice Division	93.658	TJPC-E-2018-220	39,802	-
Pass-Through from Texas Juvenile Justice Division	93.658	TJPC-E-2019-220	48,088	-
Total CFDA 93.658			<u>407,648</u>	<u>-</u>
Preventive Health and Health Services Block Grant				
Pass-Through from Texas Department of State Health Services	93.758	537-18-0249-00001	45,249	-
Pass-Through from Texas Department of State Health Services	93.758	HHS000485600055	37,222	-
Total CFDA 93.758			<u>82,471</u>	<u>-</u>
Medicaid Cluster				
Medical Assistance Program (Medicaid Administrative Claims)				
Pass-Through from Texas Health and Human Services Commission	93.778	529-11-0041-00001A	613,337	-
Total CFDA 93.778			<u>613,337</u>	<u>-</u>
Total Medicaid Cluster				
			<u>613,337</u>	<u>-</u>
Medical Library Assistance				
Pass-Through from UNTHSC at Fort Worth	93.879	UG4LMO12345	39,436	-
Total CFDA 93.879			<u>39,436</u>	<u>-</u>
HIV Emergency Relief Project Grants	93.914	2-H89HA00047-23-02	2,025,201	1,506,940
HIV Emergency Relief Project Grants	93.914	2-H89HA00047-24-00	2,296,313	1,736,552
Total CFDA 93.914			<u>4,321,514</u>	<u>3,243,492</u>
HIV Care Formula Grants (Ryan White Part B)				
Pass-Through from Texas Department of State Health Services	93.917	537-17-0161-0001-01	584,209	430,397
Pass-Through from Texas Department of State Health Services	93.917	537-17-0161-0001-03	525,412	422,401
Total CFDA 93.917			<u>1,109,621</u>	<u>852,798</u>
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	2-H76HA00123-27-02	268,090	195,869
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	5-H76HA00123-28-00	647,506	497,815
Total CFDA 93.918			<u>915,596</u>	<u>693,684</u>
HIV Prevention Activities- Health Department Based				
Pass-Through from Texas Department of State Health Services	93.940	2016-001323-09	271,310	-
Pass-Through from Texas Department of State Health Services	93.940	2016-001322-04	97,597	-
Total CFDA 93.940			<u>368,907</u>	<u>-</u>
HIV/AIDS Surveillance				
Pass-Through from Texas Health and Human Services Commission	93.944	HHS000284500001	34,690	-
Pass-Through from Texas Health and Human Services Commission	93.944	HHS000284500001	109,365	-
Total CFDA 93.944			<u>144,055</u>	<u>-</u>

(continued)

Tarrant County, Texas
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2019

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Grant/Contract Number	Federal Expenditures	Federal Amounts Passed- Through to Subrecipients
Preventive Health Services - STD Control Grants				
Pass-Through from Texas Department of State Health Services	93.977	2016-001322-01	\$ -	\$ -
Pass-Through from Texas Department of State Health Services	93.977	2016-001322-05	57,783	-
Total CFDA 93.977			<u>57,783</u>	<u>-</u>
Maternal and Child Health Services Block Grant to the States				
Pass-Through from Texas Department of State Health Services	93.994	537-18-0362-00001-01	64,519	-
Pass-Through from Texas Department of State Health Services	93.994	537-18-0362-00001-02	5,239	-
Total CFDA 93.994			<u>69,758</u>	<u>-</u>
Total U.S. Department of Health and Human Services			<u>13,848,996</u>	<u>5,371,932</u>
U.S. DEPARTMENT OF HOMELAND SECURITY/FEMA				
Emergency Food and Shelter National Board Program				
Total CFDA 97.024	97.024	Phase 35	(510)	-
			<u>(510)</u>	<u>-</u>
Hazard Mitigation Grant				
Pass-Through from Texas Department of Public Safety/Texas Division of Emergency Mgmt	97.039	DR-4245-016	87,904	-
Total CFDA 97.039			<u>87,904</u>	<u>-</u>
Homeland Security Grant Program				
Pass-Through from Texas Office of the Governor, HSGD	97.067	2984803	58,099	-
Pass-Through from Texas Office of the Governor, HSGD	97.067	2984804	140,558	-
Pass-Through from Texas Office of the Governor, HSGD	97.067	3000502	1,956	-
Pass-Through from Texas Office of the Governor, HSGD	97.067	3421601	23,753	-
Total CFDA 97.067			<u>224,366</u>	<u>-</u>
Total U.S. Department of Homeland Security/FEMA			<u>311,760</u>	<u>-</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE			<u>\$ 63,050,560</u>	<u>8,655,956</u>

(Concluded)

See Notes to Schedule of Expenditures of Federal Awards

TARRANT COUNTY, TEXAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED SEPTEMBER 30, 2019

1. **Basis of Accounting**—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 Schedule includes certain program expenditures that were incurred in prior years. The program affected is as follows:

Program Name	CFDA No.	Prior-Year Expenditure Amount
Foster Care Title IV-E	93.658	\$407,648

2. The County has not elected to use the 10% de minimis indirect cost rate for federal grant programs.
3. The period of availability for federal grant funds for the purpose of liquidation of outstanding obligations made on or before the ending date for the federal project period extends 30 to 90 days beyond the federal project period ending date, in accordance with provisions in the awarding documents.
4. 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 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 may be impaired.

TARRANT COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2019

Section I—Summary of Auditors' Results

- Financial Statements
 - Type of auditors' report issued on whether financial statements were prepared in accordance with Generally Accepted Accounting Principles "GAAP": Unmodified
 - Internal control over financial reporting:
 - o Material weakness(es) identified? Yes No
 - o Significant deficiency(ies) identified? Yes None reported
 - Noncompliance material to financial statements noted? Yes No
- Federal Awards
 - Internal control over major programs:
 - o Material weakness(es) identified? Yes No
 - o 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:
 - o 14.218 Community Development Block Grants/Entitlement Grants
 - o 14.871 and 14.879 Housing Voucher Cluster
 - o 14.267 Continuum of Care Program
 - o 14.239 Home Investment Partnerships Program
 - Dollar threshold used to distinguish between type A and type B programs: \$1,891,516
 - Auditee qualified as low-risk auditee? Yes No

Section II—Financial Statements Findings

None reported.

Section III—Award Findings and Questioned Costs

None reported.