

# Dallas County, Texas

Single Audit Reports for the  
Year Ended September 30, 2016

# DALLAS COUNTY, TEXAS

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## **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  
Dallas County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dallas County, Texas (the County), as of and for the year ended September 30, 2016, 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 28, 2017. Our report includes a reference to other auditors who audited the financial statements of the Dallas County Hospital District, which represents the entire discretely presented component unit, as described in our report on Dallas 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.

### **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 and therefore, material weaknesses may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2016-001 that we consider to be a significant deficiency.

### **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*.

### **Management's Response to Findings**

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs and the corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **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 result 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*

March 28, 2017



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**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  
Dallas County, Texas

**Report on Compliance for Each Major Federal Program**

We have audited Dallas 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, 2016. 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 Dallas County Hospital District, which received federal and state awards not included in the County's Schedules of Expenditures of Federal and State Awards for the year ended September 30, 2016. Our audit, described below, did not include the operations of the Dallas County Hospital District because the entity engaged other auditors to perform an audit in accordance with Title 2 U.S. 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.

**Auditor's 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 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, 2016.

### **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 2016-003. Our opinion on each major federal program is not modified with respect to this matter.

The County's response to the noncompliance finding identified in our audit is described in the accompanying corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **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 and therefore, material weaknesses or significant deficiencies may exist have not been identified. We did not identify any deficiencies in internal control over compliance

that we consider to be material weaknesses. However, we identified a deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2016-003 that we consider to be a significant deficiency.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying corrective action plan. The County's response was not subjected to the 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 28, 2017, which contained unmodified opinions on those financial statements. Our report includes reference to other auditors who audited the financial statements of the Dallas County Hospital District, which represents the entire discretely presented component unit, as described in our report on Dallas 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 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 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 8, 2017, except for our report on the Schedule of Expenditures of Federal Awards required by Uniform Guidance, for which the date is March 28, 2017

## **INDEPENDENT AUDITOR'S 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 UNIFORM GRANT MANAGEMENT STANDARDS**

The Honorable County Judge and Commissioners Court  
Dallas County, Texas

### **Report on Compliance for Each Major State Program**

We have audited Dallas County's (the "County") compliance with the types of compliance requirements described in the State of Texas *Uniform Grant Management Standards* (UGMS) that could have a direct and material effect on each of the County's major state programs for the year ended September 30, 2016. 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.

The County's basic financial statements include the operations of the Dallas County Hospital District, which received federal and state awards not included in the County's Schedules of Expenditures of Federal and State Awards for the year ended September 30, 2016. Our audit, described below, did not include the operations of the Dallas County Hospital District because the entity engaged other auditors to perform an audit in accordance with UGMS, 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 the requirements of laws, regulations, contracts, and grants applicable to its state programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major state 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 UGMS. Those standards and UGMS 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 state 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 state program. However, our audit does not provide a legal determination of the County's compliance.

### **Opinion on Each Major State 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 state programs for the year ended September 30, 2016.

### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with UGMS and which are described in the accompanying schedule of findings and questioned costs as items 2016-002 and 2016-003. Our opinion on each major state program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit is described in the accompanying corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **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 state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with UGMS, 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 state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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.

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 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, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2016-002 and 2016-003 that we consider to be significant deficiencies.

The County's response to the internal control over compliance findings identified in our audit are described in the accompanying corrective action plan. The County's response was not subjected to the 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 UGMS. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of State Awards Required by UGMS**

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 28, 2017, which contained unmodified opinions on those financial statements. Our report includes reference to other auditors who audited the financial statements of the Dallas County Hospital District, which represents the entire discretely presented component unit, as described in our report on Dallas 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 State Awards is presented for purposes of additional analysis as required by the UGMS 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 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 8, 2017, except for our report on the Schedule of Expenditures of State Awards required by UGMS, for which the date is March 28, 2017

# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

### FOR THE YEAR ENDED SEPTEMBER 30, 2016

Federal Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	CFDA Number	Contract Number	Expenditure	Amounts passed through to subrecipients
<b>U.S. Department of Agriculture Pass-Through Programs</b>				
<i>Child Nutrition Cluster</i>				
Passed through the Texas Health and Human Services Commission:				
School Breakfast Program:				
51101 Juvenile Department School Breakfast Program	10.553	057-204	308,585	-
Total School Breakfast Program			<u>308,585</u>	<u>-</u>
Passed through the Texas Health and Human Services Commission:				
National School Lunch Program:				
5110-5116 Juvenile Department School Lunch/Snack Program	10.555	057-204	613,148	-
Total National School Lunch Program			<u>613,148</u>	<u>-</u>
<b>Total Child Nutrition Cluster</b>			<u>921,733</u>	<u>-</u>
<b>Subtotal U.S. Department of Agriculture Pass-Through Programs</b>			<u>921,733</u>	<u>-</u>
<b>Total U.S. Department of Agriculture Programs</b>			<u>921,733</u>	<u>-</u>
<b>U.S. Elections Assistance Commission Direct Programs</b>				
Electronic Absentee Systems for Elections:				
230812 EASE Grant	12.217	H98210-12-1-0032	31,782	-
Total Electronic Absentee Systems for Elections			<u>31,782</u>	<u>-</u>
<b>Subtotal U.S. Elections Assistance Commission Direct Programs</b>			<u>31,782</u>	<u>-</u>
<b>Total U.S. Elections Assistance Commission Programs</b>			<u>31,782</u>	<u>-</u>
<b>U.S. Department of Housing and Urban Development Direct Programs</b>				
<i>CDBG - Entitlement Grants Cluster</i>				
Community Development Block/Entitlement Grants:				
Community Development Block Grants	14.218	B-09-UC-48-0003	8,375	8,375
Community Development Block Grants	14.218	B-11-UC-48-0003	22,923	22,923
Community Development Block Grants	14.218	B-12-UC-48-0003	135,514	135,514
Community Development Block Grants	14.218	B-13-UC-48-0003	326,342	326,342
Community Development Block Grants	14.218	B-14-UC-48-0003	395,120	395,120
Community Development Block Grants	14.218	B-15-UC-48-0003	1,167,185	424,348
Total Community Development Block/Entitlement Grants			<u>2,055,459</u>	<u>1,312,622</u>
<b>Total CDBG - Entitlement Grants Cluster</b>			<u>2,055,459</u>	<u>1,312,622</u>
Emergency Shelter Grant Program:				
960015 Emergency Solutions Grant	14.231	E14-UC-48-0005	81,604	74,455
960016 Emergency Solutions Grant	14.231	E15-UC-48-0003	133,416	131,944
Total Emergency Shelter Grant Program			<u>215,020</u>	<u>206,399</u>
HOME Investment Partnerships Program:				
HOME Investment Partnerships Program	14.239	M-12-UC-48-0221	82,573	-
HOME Investment Partnerships Program	14.239	M-13-UC-48-0221	238,588	-
HOME Investment Partnerships Program	14.239	M-14-UC-48-0221	394,922	-
HOME Investment Partnerships Program	14.239	M-15-UC-48-0221	36,695	-
Total HOME Investment Partnerships Program			<u>752,778</u>	<u>-</u>
Family Self-Sufficiency Program:				
806114 ROSS Family Self-Sufficiency Coordinator	14.896	TX559 FSH656A014	15,166	-
806115 ROSS Family Self-Sufficiency Coordinator	14.896	TX859-FSH506A015	50,662	-
Total Family Self-Sufficiency Program			<u>65,828</u>	<u>-</u>
<b>Housing Voucher Cluster</b>				
Section 8 Housing Choice Vouchers:				
800116 Section 8 Housing Choice Vouchers	14.871	TX559	32,466,350	-
800516 Veterans Affairs Supportive Housing Vouchers	14.871	TX559	136,875	-
805004 Section 8 Voucher Program Admin Fee 467	14.871	TX559	105,805	-
806016 Section 8 - Homeownership Program 467	14.871	TX559	202,151	-
Total Section 8 Housing Choice Vouchers			<u>32,911,181</u>	<u>-</u>
<b>Total Housing Voucher Cluster</b>			<u>32,911,181</u>	<u>-</u>
<b>Subtotal U.S. Department of Housing and Urban Development Direct Programs</b>			<u>36,000,266</u>	<u>1,519,021</u>

# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

### FOR THE YEAR ENDED SEPTEMBER 30, 2016

Federal Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	CFDA Number	Contract Number	Expenditure	Amounts passed through to subrecipients
<b>U.S. Department of Housing and Urban Development Pass-Through Programs</b>				
Passed through the City of Dallas:				
Housing Opportunities for Persons With AIDS:				
820015 Housing Opportunities for Persons With AIDS	14.241	15-1361	1,603,229	-
820016 Housing Opportunities for Persons With AIDS	14.241	16-1188	11,448	-
820115 Housing Opportunities for Persons with AIDS (HOPWA)	14.241	15-1361	112,456	-
Total Housing Opportunities for Persons With AIDS			<u>1,727,133</u>	<u>-</u>
Passed through the Texas Department of State Health Service:				
820316 DSHS HOPWA/HIV	14.241	2015-002568-00	12,296	12,296
820317 DSHS HOPWA/HIV	14.241	2016-004100-00	49,426	49,426
Total DSHS HOPWA/HIV			<u>61,722</u>	<u>61,722</u>
<b>Subtotal U.S. Department of Housing and Urban Development Pass-Through Programs</b>			<u>1,788,855</u>	<u>61,722</u>
<b>Total U.S. Department of Housing and Urban Development Programs</b>			<u>37,789,121</u>	<u>1,580,743</u>
<b>U.S. Department of Justice Direct Programs</b>				
Violence Against Women Act Court Training and Improvement Grants:				
251114 Domestic Violence Court Enhancement	16.013	2013-FL-AX-0012	12,710	-
251214 OVW FY 2013 Domestic Violence Mentor Court Program	16.013	2013-FL-AX-0003	(1,561)	-
251215 OVW FY 2013 Domestic Violence Mentor Court Program	16.013	2014-FJ-AX-0038	2,698	-
Total Violence Against Women Act Court Training and Improvement Grants			<u>13,847</u>	<u>-</u>
Supervised Visitation, Safe Havens for Children:				
601314 Safe Havens: Supervised Visit & Safe Exchange Program	16.527	2013-FL-AX-K017	120,580	120,580
Total Supervised Visitation, Safe Havens for Children			<u>120,580</u>	<u>120,580</u>
Drug Court Discretionary Grant Program:				
700715 Juvenile Drug Enhancement Court	16.585	2014-DC-BX-0092	72,093	-
Total Drug Court Discretionary Grant Program			<u>72,093</u>	<u>-</u>
State Criminal Alien Assistance Program:				
47220 SCAAP 2016	16.606	2016-1346	638,983	-
Total State Criminal Alien Assistance Program			<u>638,983</u>	<u>-</u>
Prison Rape Elimination Act Program:				
762015 PREA: Establishing a Zero Tolerance Culture for Sexual Assault	16.735	2014-RP-BX-0049	39,668	-
Total Prison Rape Elimination Act Program			<u>39,668</u>	<u>-</u>
DNA Backlog Reduction Program:				
340016 DNA Backlog Reduction Program	16.741	2015-DN-BX-0053	96,178	-
Total DNA Backlog Reduction Program			<u>96,178</u>	<u>-</u>
Capital Case Litigation Initiative:				
660614 Wrongful Conviction Review Program	16.746	2013-FA-BX-0005	6,562	-
Total Capital Case Litigation Initiative			<u>6,562</u>	<u>-</u>
National Sexual Assault Kit Initiative:				
660715 National Sexual Assault Kit	16.833	2015-AK-BX-K002	255,531	-
Total National Sexual Assault Kit Initiative			<u>255,531</u>	<u>-</u>
Equitable Sharing Program:				
91001 Constable Pet 4 - Federal Asset Sharing Funds - DOJ	16.922	N/A	18,635	-
91002 Sheriff - Federal Asset Sharing Funds - DOJ	16.922	N/A	89,139	-
91004 Constable Pet 2 - Federal Asset Sharing Funds - DOJ	16.922	N/A	5,548	-
91006 Constable Pet 3 - Federal Asset Sharing Funds - DOJ	16.922	N/A	5,212	-
91007 Sheriff - Federal Asset Sharing Funds - Treasury	16.922	N/A	153,971	-
91008 Constable Pet. 3 - Federal Asset Sharing - Treasury	16.922	N/A	13,378	-
Total Equitable Sharing Program			<u>285,883</u>	<u>-</u>
<b>Subtotal U.S. Department of Justice Direct Programs</b>			<u>1,529,325</u>	<u>120,580</u>
<b>U.S. Department of Justice Pass-Through Programs</b>				
Passed through the Office of the Governor, Criminal Justice Division:				
Juvenile Justice and Delinquency Prevention Allocation to States:				
701216 Dallas County Juvenile Drug Court	16.540	JA-2363006	45,635	-
701816 E.S.T.E.E.M. Court	16.540	JA-2695603	59,774	-
701817 E.S.T.E.E.M. Court	16.540	JA-2695604	5,537	-
Total Juvenile Justice and Delinquency Prevention Allocation to States			<u>110,946</u>	<u>-</u>
Passed through City of Dallas:				
Missing Children's Assistance:				
640114 Internet Crimes against Children	16.543	2010-MC-CX-K037	27,431	-
Total Missing Children's Assistance			<u>27,431</u>	<u>-</u>

# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

### FOR THE YEAR ENDED SEPTEMBER 30, 2016

Federal Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	CFDA Number	Contract Number	Expenditure	Amounts passed through to subrecipients
Passed through the Office of the Governor, Criminal Justice Division:				
Crime Victim Assistance:				
603016 Comprehensive Victim Advocacy Project	16.575	VA-29139-01	182,982	-
Total Crime Victim Assistance			<u>182,982</u>	<u>-</u>
Passed through the Office of the Governor, Criminal Justice Division:				
Violence Against Women Formula Grants:				
602916 Family Violence Comprehensive Service Project	16.588	WF-2669003	57,708	-
602917 Family Violence Comprehensive Service Project	16.588	WF-2669004	8,319	-
Total Violence Against Women Formula Grants			<u>66,027</u>	<u>-</u>
Passed through the Office of the Governor, Criminal Justice Division:				
Residential Substance Abuse Treatment for State Prisoners:				
100416 RSAT Wilmer	16.593	RT-14879-17	228,837	-
700616 Juvenile Residential Drug Treatment Center	16.593	RT-28408-02	122,403	-
Total Residential Substance Abuse Treatment for State Prisoners			<u>351,240</u>	<u>-</u>
Passed through the City of Dallas:				
Edward Byrne Memorial Justice Assistance Grant Program:				
202012 Justice Assistance Grant FY12	16.738	2012-DJ-BX-0199	41,001	-
202013 Justice Assistance Grant FY13	16.738	2013-DJ-BX-0502	9,528	-
202014 Justice Assistance Grant FY14	16.738	2014-DJ-BX-0908	232,089	-
202015 Justice Assistance Grant FY15	16.738	2015-DJ-BX-0841	1,865	-
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>284,483</u>	<u>-</u>
Passed through the Office of the Governor, Criminal Justice Division:				
Edward Byrne Memorial Justice Assistance Grant Program:				
500916 DSO Mental Health Equipment	16.738	DJ-29166-01	78,038	-
603116 Technology Restoration	16.738	DJ-29322-01	12,324	-
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>90,362</u>	<u>-</u>
<b>Total Edward Byrne Memorial Justice Assistance Grant Program</b>			<u>374,845</u>	<u>-</u>
Passed through the Office of the Governor, Criminal Justice Division:				
Paul Coverdell Forensic Sciences Improvement Grant Program:				
300816 Improving Medical Examiner Services	16.742	CD-29366-01	40,527	-
Total Paul Coverdell Forensic Sciences Improvement Grant Program			<u>40,527</u>	<u>-</u>
<b>Subtotal U.S. Department of Justice Pass-Through Programs</b>			<u>1,153,998</u>	<u>-</u>
<b>Total U.S. Department of Justice Programs</b>			<u>2,683,323</u>	<u>120,580</u>
<b>U.S. Department of Transportation Pass-Through Programs</b>				
<b>Highway Planning and Construction Cluster</b>				
Passed through North Central Texas Council of Governments:				
Highway Planning and Construction:				
530415 Courtesy Patrol Program	20.205	18-4XXF5002	207,767	-
530416 Courtesy Patrol Program	20.205	18-4XXF5002	3,511,965	-
530715 Incident Management Equipment Purchase	20.205	TRN2129	226,463	-
Total Highway Planning and Construction			<u>3,946,195</u>	<u>-</u>
Passed through Texas Department of Transportation:				
Highway Planning and Construction:				
30228 Medical District Drive	20.205	0918-45-884	2,298,718	-
Total Highway Planning and Construction			<u>2,298,718</u>	<u>-</u>
<b>Total Highway Planning and Construction Cluster</b>			<u>6,244,913</u>	<u>-</u>
<b>Highway Safety Cluster</b>				
Passed through Texas Department of Transportation:				
State and Community Highway Safety:				
530316 STEP Single Year- 2016 Comprehensive	20.600	2016-Dallas-CO-S-1YG-0081	31,520	-
Total State and Community Highway Safety			<u>31,520</u>	<u>-</u>
<b>Total Highway Safety Cluster</b>			<u>31,520</u>	<u>-</u>
<b>Subtotal U.S. Department of Transportation Pass-Through Programs</b>			<u>6,276,433</u>	<u>-</u>
<b>Total U.S. Department of Transportation Programs</b>			<u>6,276,433</u>	<u>-</u>
<b>U.S. Department of Energy Pass-Through Programs</b>				
Passed through the Texas Department of Housing and Community Affairs:				
Weatherization Assistance for Low-Income Persons:				
830515 DOE Weatherization	81.042	56150002267	503,773	-
Total Weatherization Assistance for Low-Income Persons			<u>503,773</u>	<u>-</u>
<b>Subtotal U.S. Department of Energy Pass-Through Programs</b>			<u>503,773</u>	<u>-</u>
<b>Total U.S. Department of Energy Programs</b>			<u>503,773</u>	<u>-</u>

# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

### FOR THE YEAR ENDED SEPTEMBER 30, 2016

Federal Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	CFDA Number	Contract Number	Expenditure	Amounts passed through to subrecipients
<b>U.S. Department of Education Pass-Through Programs</b>				
Passed through Region 10 Education Services (ESC10):				
Title I Grants to Local Education Agencies:				
750215 Title I Part A Improving Basic Program	84.010	15610101057950	(15,000)	-
750216 Title I Part A Improving Basic Program	84.010	16610101057950	382,280	-
750217 Title I Part A Improving Basic Program	84.010	16610101057950	27,874	-
Total Title I Grants to Local Education Agencies			<u>395,154</u>	<u>-</u>
Passed through the Texas Education Agency:				
Title I Grants to Local Education Agencies:				
750915 Title I Part D Subpart 2 Delinquent Programs	84.010	15610103057814	(2,083)	-
750916 Title I Part D Subpart 2 Delinquent Programs	84.010	16610103057814	719,235	-
750917 Title I Part D Subpart 2 Delinquent Programs	84.010	16610103057814	75,373	-
Total Title I Grants to Local Education Agencies			<u>792,525</u>	<u>-</u>
<b>Total Title I Grants to Local Education Agencies</b>			<u>1,187,679</u>	<u>-</u>
<b>Special Education Cluster (IDEA)</b>				
Passed through Texas Education Agency:				
Special Education Grants to States:				
750616 Individuals with Disabilities Act (IDEA)	84.027	166600010578146600	87,564	-
750617 Individuals with Disabilities Act (IDEA)	84.027	166600010578146600	6,090	-
Total Special Education Grants to States			<u>93,654</u>	<u>-</u>
<b>Total Special Education Cluster (IDEA)</b>			<u>93,654</u>	<u>-</u>
Passed through Region 10 Education Services (ESC10):				
English Language Acquisition Grants:				
751116 Title III Part A LEP	84.365	16671001057950	3,600	-
Total English Language Acquisition Grants			<u>3,600</u>	<u>-</u>
Passed through Region 10 Education Services (ESC10):				
Improving Teacher Quality State Grants:				
750316 Title II Part A Teacher and Principal Training and Recruiting	84.367	16694501057950	28,798	-
750317 Title II Part A Teacher and Principal Training and Recruiting	84.367	16694501057950	1,650	-
Total Improving Teacher Quality State Grants			<u>30,448</u>	<u>-</u>
<b>Subtotal U.S. Department of Education Pass-Through Programs</b>			<u>1,315,381</u>	<u>-</u>
<b>Total U.S. Department of Education Programs</b>			<u>1,315,381</u>	<u>-</u>
<b>U.S. Department of the Interior Direct Programs</b>				
Help America Vote Act Requirements:				
230212 HAVA Program Income	90.401	78532	16,280	-
Total Help America Vote Act Requirements			<u>16,280</u>	<u>-</u>
<b>Subtotal U.S. Department of the Interior Direct Programs</b>			<u>16,280</u>	<u>-</u>
<b>Total U.S. Department of the Interior Programs</b>			<u>16,280</u>	<u>-</u>
<b>U.S. Department of Health and Human Services Direct Programs</b>				
Centers for Disease Control and Prevention Program:				
HIV Emergency Relief Project Grants:				
6550215 RW HIV/AIDS TEA 2009 Part A Formula Admin Agency	93.914	H89HA00014-25-00	4,643,920	4,148,847
6550216 RW HIV/AIDS TEA 2009 Part A Formula Admin Agency	93.914	H89HA00014-26-00	5,644,265	5,225,641
6550315 RW HIV/AIDS TEA 2009 Part A Formula Quality Management	93.914	H89HA00014-25-00	146,926	-
6550316 RW HIV/AIDS TEA 2009 Part A Formula Quality Management	93.914	H89HA00014-26-00	183,623	-
6550615 RW HIV/AIDS TEA 2009 Part A Formula	93.914	H89HA00014-25-00	55,292	-
6550616 RW HIV/AIDS TEA 2009 Part A Formula	93.914	H89HA00014-26-00	66,587	-
6550815 RW HIV/AIDS TEA 2009 Part A Supplemental	93.914	H89HA00014-25-00	3,287,485	3,283,628
6550816 RW HIV/AIDS TEA 2009 Part A Supplemental	93.914	H89HA00014-25-00	226,803	226,803
6550915 RW TMA 2006 Part A Supplemental	93.914	H89HA00014-25-00	66,878	-
6551015 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Admin Agency	93.914	H89HA00014-25-00	553,788	515,337
6551016 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Admin Agency	93.914	H89HA00014-25-00	470,512	427,790
6551115 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Quality Management	93.914	H89HA00014-25-00	9,804	-
6551116 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Quality Management	93.914	H89HA00014-25-00	24,300	-
6551415 RW HIV / AIDS Treatment Extension Act Part A Formula	93.914	H89HA00014-25-03	282,038	282,038
Total HIV Emergency Relief Project Grants			<u>15,662,221</u>	<u>14,110,084</u>
<b>Subtotal U.S. Department of Health and Human Services Direct Programs</b>			<u>15,662,221</u>	<u>14,110,084</u>

# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

### FOR THE YEAR ENDED SEPTEMBER 30, 2016

Federal Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	CFDA Number	Contract Number	Expenditure	Amounts passed through to subrecipients
<b>U.S. Department of Health and Human Services Pass-Through Programs</b>				
Passed through the Texas Department of State Health Services:				
Hansen's Disease National Ambulatory Care Program:				
870515 Hansen's Disease	93.000	2015-000028-01	2,192	-
Total Hansen's Disease National Ambulatory Care Program			<u>2,192</u>	<u>-</u>
Passed through the National Assn of County and City Health Officials:				
Medical Reserve Corps. Small Grant Program:				
890215 N Assoc. of CO. / City Health Officials Medical Reserve Corp (Donation)	93.008	MRC 15-0154	27	-
Total Medical Reserve Corps. Small Grant Program			<u>27</u>	<u>-</u>
<b>Aging Cluster</b>				
Passed through the Dallas Area Agency on Aging:				
Special Programs for Aging Title III Part B Grants for Supportive Services and Senior Centers:				
840016 Nutrition 2016	93.044	2015-1152	305,992	-
840116 Nutrition Transportation 2016	93.044	2015-1152	251,986	-
Total Special Programs for Aging Title III Part B Grants for Supportive Services and Senior Centers			<u>557,978</u>	<u>-</u>
Passed through the Dallas Area Agency on Aging:				
Special Programs for Aging Title III Part C Nutrition Services:				
840316 Congregate Meals	93.045	2015-1152	759,455	625,226
Total Special Programs for Aging Title III Part C Nutrition Services			<u>759,455</u>	<u>625,226</u>
<b>Total Aging Cluster</b>				
			<u>1,317,433</u>	<u>625,226</u>
Passed through the Texas Department of State Health Services:				
Public Health Emergency Preparedness:				
872016 CPS-Laboratory Response Network	93.069	2016-001065-02	152,550	-
872017 CPS-Laboratory Response Network-PHEP	93.069	2016-001065-02	37,559	-
872316 Public Health Emergency Preparedness (PHEP)	93.069	2016-001110-02	1,056,775	-
872317 Public Health Emergency Preparedness (PHEP)	93.069	2016-001110-02	352,771	-
872516 CPS-Laboratory Response Network	93.069	2016-001112-02	200,307	-
872517 CPS-Laboratory Response Network	93.069	2016-001112-02	39,170	-
873816 CPS/OT - Unique	93.069	2016-004016-01	72,773	-
Total Public Health Emergency Preparedness			<u>1,911,905</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements:				
873716 CPS / EBOLA	93.074	2015-003653-00	141,944	-
Total Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements			<u>141,944</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
Affordable Care Act (ACA) Personal Responsibility Education Program (PREP):				
741214 Cardea Services	93.092	90AK0036-02-00	200	-
741215 Cardea Services	93.092	90AK0036-03-00	5,216	-
Total Affordable Care Act (ACA) Personal Responsibility Education Program (PREP)			<u>5,416</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
Project Grants and Cooperative Agreements for Tuberculosis:				
870715 Tuberculosis	93.116	2015-001403-01	124,201	-
870716 Tuberculosis	93.116	2016-001403-00	681,035	-
Total Project Grants and Cooperative Agreements for Tuberculosis			<u>805,236</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
HIV/Substance Abuse and Mental Health Services: Projects of Regional and National Significance:				
201616 Enhancing Residential Treatment to Benefit Women in Community	93.243	1H79T1026072-01	199,985	-
201617 Enhancing Residential Treatment to Benefit Women in Community	93.243	1H79T1026072-01	540	-
Total Substance Abuse and Mental Health Services: Projects of Regional and National Significance			<u>200,525</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
Immunization Cooperative Agreements:				
870816 Immunization Registry	93.268	2016-001068-01	675,805	-
870817 Immunization Registry	93.268	2016-001068-01	61,837	-
871016 Immunization Registry P.I.	93.268	2016-001068-01	(450)	-
871017 Immunization Registry P.I.	93.268	2016-001068-01	(6,796)	-
871517 Adult Safety Net Program Income	93.268	2016-001068-01	(720)	-
Total Immunization Cooperative Agreements			<u>729,676</u>	<u>-</u>
Passed through the Attorney General of Texas:				
Child Support Enforcement:				
31901 IV-D Fees Dist. Clerk	93.563	N/A	855,413	-
31902 IV-D Fees Constable	93.563	N/A	210,418	-
31903 IV-D Fees Child Support	93.563	N/A	1,127,417	-
31904 Child Support Customer Service	93.563	N/A	9,413	-
31905 Child Support IV-D Local Rule Incentive	93.563	N/A	118,425	-
Total Child Support Enforcement			<u>2,321,086</u>	<u>-</u>

# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

### FOR THE YEAR ENDED SEPTEMBER 30, 2016

Federal Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	CFDA Number	Contract Number	Expenditure	Amounts passed through to subrecipients
Passed through the Texas Department of State Health Services:				
Refugee and Entrant Assistance-State Administered Programs:				
870215 TB Refugee	93.566	2015-001035-01	(1,404)	-
870216 TB Refugee	93.566	2016-001035-00	1,524,940	-
Total Refugee and Entrant Assistance-State Administered Programs			<u>1,523,536</u>	<u>-</u>
Passed through the Texas Department of Housing and Community Affairs:				
Low-Income Home Energy Assistance:				
830115 CEAP	93.568	58150002109	3,908,521	-
830116 CEAP	93.568	58160002339	3,852,277	-
830215 LIHEAP Weatherization	93.568	81150002144	381,817	-
830216 LIHEAP Weatherization	93.568	81160002411	578,150	-
Total Low-Income Home Energy Assistance			<u>8,720,765</u>	<u>-</u>
Passed through the Texas Department of Family and Protective Services:				
Foster Care -Title IV E:				
47530 CPS Attorney	93.658	23939961	495,633	-
47760 Child Specific Expense	93.658	23939958	24,007	-
Total Foster Care -Title IV E			<u>519,640</u>	<u>-</u>
Passed through the Texas Juvenile Justice Department:				
Foster Care - Title IV:				
710716 Title IV-E Federal Foster Care Program - Administration	93.658	TJJD-E-057-2016	8,551	-
Total Foster Care -Title IV E			<u>8,551</u>	<u>-</u>
<b>Total Foster Care -Title IV E</b>			<u>528,191</u>	<u>-</u>
<b>Medicaid Cluster</b>				
Passed through the Texas Health and Human Services Commission:				
Medical Assistance Program:				
807016 Medicaid Administrative Claiming	93.778	529-11-0041-00008A	394,688	-
Total Medicaid Assistance Program			<u>394,688</u>	<u>-</u>
<b>Total Medicaid Cluster</b>			<u>394,688</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
HIV Care Formula Grants:				
6560016 DSHS PROGRAM: HIV-RYAN WHITE AA	93.917	2016-001459-00	180,524	-
6560017 DSHS PROGRAM: HIV-RYAN WHITE AA	93.917	2017-001459-00	142,789	-
6560316 DSHS PROGRAM: HIV-RYAN WHITE SD	93.917	2015-001459-00	1,832,750	1,832,750
6560317 DSHS PROGRAM: HIV-RYAN WHITE SD	93.917	2016-004111-00	1,693,349	1,693,349
6560417 DSHS PROGRAM: HIV-RYAN WHITE SD	93.917	2016-004111-00	35,144	35,144
Total HIV Care Formula Grants			<u>3,884,556</u>	<u>3,561,243</u>
Passed through the Texas Department of State Health Services:				
HIV Prevention Activities Health Department Based:				
870315 AIDS Surveillance	93.940	2015-047008-001A	89,935	-
872715 AIDS Surveillance Prenatal	93.940	2015-047015-001A	5,963	-
870616 VD Epidemiology	93.940	2016-004099-00	683,758	-
874016 Syphilis Elimination Effort Program	93.940	2016-004099-00	2,234	-
874116 HIV Prevention Special Projects	93.940	2016-004099-00	22,354	-
874616 Data to Care	93.940	2016-004099-00	6,906	-
Total HIV Prevention Activities Health Department Based			<u>811,150</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
Human Immune Virus/Acquired Immune-Deficiency Syndrome Surveillance:				
870316 AIDS Surveillance	93.944	2016-004102-00	281,220	-
Total Human Immune Virus/Acquired Immune-Deficiency Syndrome Surveillance			<u>281,220</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
Preventive Health Services Sexually Transmitted Diseases Control Grants:				
870616 VD Epidemiology	93.977	2016-004099-00	279,281	-
874016 Syphilis Elimination Effort Program	93.977	2016-004099-00	912	-
874116 HIV Prevention Special Projects	93.977	2016-004099-00	9,131	-
874616 Data to Care	93.977	2016-004099-00	2,821	-
Total Preventive Health Services Sexually Transmitted Diseases Control Grants			<u>292,145</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
Preventive Health & Health Services Block Grant:				
871216 RLSS-Local Public Health System	93.991	2016-000029-00	143,393	-
Total Preventive Health Services Block Grant			<u>143,393</u>	<u>-</u>
<b>Subtotal U.S. Department of Health and Human Services Pass-Through Programs</b>			<u>24,015,084</u>	<u>4,186,469</u>
<b>Total U.S. Department of Health and Human Services Programs</b>			<u>39,677,305</u>	<u>18,296,553</u>



# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

### FOR THE YEAR ENDED SEPTEMBER 30, 2016

Federal Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	CFDA Number	Contract Number	Expenditure	Amounts passed through to subrecipients
<b>Executive Office of the President Direct Programs</b>				
High Intensity Drug Trafficking Areas Program:				
540012 DEA- HIDTA	95.001	CO # 2011 1464	(22,485)	-
540015 DEA- HIDTA	95.001	CO # 2011 1464	840	-
540016 DEA- HIDTA	95.001	CO # 2011 1464	52,562	-
Total High Intensity Drug Trafficking Areas Program			<u>30,917</u>	<u>-</u>
<b>Subtotal Executive Office of the President Direct Programs</b>			<u>30,917</u>	<u>-</u>
<b>Total Executive Office of the President Programs</b>			<u>30,917</u>	<u>-</u>
<b>Social Security Administration Direct Programs</b>				
<i>Disability Insurance/SSI Cluster</i>				
Social Security Disability Insurance:				
590015 Social Security Fraud Investigation	96.001	SS06-15-60001	228,583	-
47750 Social Security Recovery	96.001	N/A	488,200	-
Total Social Security Disability Insurance			<u>716,783</u>	<u>-</u>
<b>Total Disability Insurance/SSI Cluster</b>			<u>716,783</u>	<u>-</u>
<b>Subtotal Social Security Administration Direct Programs</b>			<u>716,783</u>	<u>-</u>
<b>Total Social Security Administration Programs</b>			<u>716,783</u>	<u>-</u>
<b>Department of Homeland Security Direct Programs</b>				
Homeland Security Biowatch Program:				
880116 Homeland Security (BIO WATCH)	97.091	ROHB-15-00102	19,575	-
Total Homeland Security Biowatch Program			<u>19,575</u>	<u>-</u>
<b>Subtotal Department of Homeland Security Direct Programs</b>			<u>19,575</u>	<u>-</u>
<b>Department of Homeland Security Pass-Through Programs</b>				
Passed through Texas Department of Public Safety:				
Disaster Grants - Public Assistance:				
430716 Sheriff Response - Tornado	97.036	PA-06-TX-4255-PW-00298(0)	97,530	-
430616 Texas Severe Storms - Flooding	97.036	PA-06-TX-4223-PW-00650(0)	60,975	-
Total Disaster Grants - Public Assistance			<u>158,505</u>	<u>-</u>
Passed through Governor's Division of Emergency Management:				
Homeland Security Grant Program:				
410715 Urban Areas Security Initiative	97.067	2014-SS-00029	47,442	-
Total Homeland Security Grant Program			<u>47,442</u>	<u>-</u>
Passed through the Office of the Governor, Criminal Justice Division:				
Homeland Security Grant Program:				
411016 Planner and Volunteer Coordination	97.067	29796-01	38,000	-
411116 Planning, Training & Exercise Intern Project	97.067	29797-01	12,158	-
411216 EDC Continuation Enhancement Project	97.067	29795-01	93,564	-
Total Homeland Security Grant Program			<u>143,722</u>	<u>-</u>
<b>Total Homeland Security Grant Program</b>			<u>191,164</u>	<u>-</u>
<b>Subtotal Department of Homeland Security Pass-Through Programs</b>			<u>349,669</u>	<u>-</u>
<b>Total Department of Homeland Security Programs</b>			<u>369,244</u>	<u>-</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>90,332,075</u>	<u>19,997,876</u>

See notes to Schedules of Expenditures of Federal and State Awards.

# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF STATE AWARDS

### FOR THE YEAR ENDED SEPTEMBER 30, 2016

State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Contract Number	Expenditure	Amounts passed through to subrecipients
<b>State of Texas</b>			
Attorney General of Texas:			
Victim Information and Notification Everyday:			
240016 Victim Information Notification Everyday	1659564	113,641	-
Total Victim Information and Notification Everyday		<u>113,641</u>	<u>-</u>
Attorney General of Texas:			
Other Victim Assistance:			
690016 Family Violence Victim Caseworker	1662113	35,968	-
690017 Family Violence Victim Caseworker	1772037	5,991	-
Total Other Victim Assistance		<u>41,959</u>	<u>-</u>
Texas Department of State Health Services:			
Centers for Disease Control & Prevention:			
872916 Infectious Disease	2016-001095-00	5,223	-
874416 Infectious Disease Control Unit/Foodborne	2016-003775-00	74,912	-
874417 Infectious Disease Control Unit/Foodborne	2016-003775-01	6,441	-
874516 Infectious Disease Control Unit/Ebola	2016-003821-00	53,190	-
Total Centers for Disease Control & Prevention		<u>139,766</u>	<u>-</u>
Texas Department of State Health Services:			
HIV Care Formula Grant:			
6550116 DSHS- HIV Services (State Services)	2016-001459-00	2,079,006	2,079,006
Total HIV Care Formula Grant		<u>2,079,006</u>	<u>2,079,006</u>
Texas Department of State Health Services:			
Preventive Health and Health Services Block Grant:			
871216 RLSS-Local Public Health System	2016-000029-00	31,263	-
Total Preventive Health and Health Services Block Grant		<u>31,263</u>	<u>-</u>
Texas Department of State Health Services:			
Tuberculosis Control:			
870116 TB State African American	2016-001458-00	842,954	-
870117 TB State African American	2016-001458-02	68,643	-
Total Tuberculosis Control		<u>911,597</u>	<u>-</u>
Texas Department of State Health Services:			
HIV Prevention:			
870615 VD Epidemiology	2015-047005-001	342,947	-
874015 Syphilis Elimination Effort Program	2015-047005-001	5,655	-
874115 HIV Prevention Special Projects	2015-047005-001	17,271	-
Total HIV Prevention		<u>365,873</u>	<u>-</u>
Texas Department of State Health Services:			
Immunization Grants:			
870816 Immunization Registry	2016-001068-01	842,858	-
870817 Immunization Registry	2016-001068-01	77,123	-
871016 Immunization Registry P.I.	2016-001068-01	(561)	-
871017 Immunization Registry P.I.	2016-001068-01	(8,476)	-
871517 Adult Safety Net Program Income	2016-001068-01	(898)	-
Total Immunization Grants		<u>910,046</u>	<u>-</u>
Texas Department of State Health Services:			
African American TB:			
871316 TB State African American Project	2016-001458-00	122,687	-
871317 TB State African American Project	2016-001458-02	10,939	-
Total African American TB		<u>133,626</u>	<u>-</u>
District Court:			
State and Local Narcotics Control Assistance:			
91047 Constable Pet 3 - State Forfeiture Funds	N/A	566	-
91049 Constable Pet 2 - State Forfeiture Funds	N/A	15,990	-
91042 Sheriff - State Forfeiture Funds	N/A	82,403	-
94072 Dallas County Clean Air Task Force - State Forfeiture	N/A	16,797	-
Total State and Local Narcotics Control Assistance		<u>115,756</u>	<u>-</u>
State and Local Narcotics Control Assistance Pass-Through:			
541/91054 District Attorney - State Forfeiture Funds	N/A	266,467	-
Total State and Local Narcotics Control Assistance Pass-Through		<u>266,467</u>	<u>-</u>

# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF STATE AWARDS

### FOR THE YEAR ENDED SEPTEMBER 30, 2016

State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Contract Number	Expenditure	Amounts passed through to subrecipients
Office of the Governor, Criminal Justice Division:			
Crime Lab Equipment:			
300009 DNA Profiling - Program Income	SF97-A03-10139	2,899	-
Total Crime Lab Equipment		<u>2,899</u>	<u>-</u>
Office of the Governor, Criminal Justice Division:			
State Criminal Justice Planning (421) Fund:			
100616 DC Felony Female Offender Program STAR Court	SF-1973309	129,317	-
100617 DC Felony Female Offender Program STAR Court	SF-1973310	11,404	-
100716 Felony DWI Felony DIVERT Court	SF-1968909	68,814	-
100717 Felony DWI Felony DIVERT Court	SF-1968910	6,270	-
101017 Dallas County Veterans Court	SF-2413307	6,738	-
201116 Dallas County DWI Misdemeanor DIVERT COURT	SF-1868110	120,004	-
201117 Dallas County DWI Misdemeanor DIVERT COURT	SF-1868111	13,100	-
201414 Legacy Family Court	SF-14-A10-26604-01	34,466	-
261116 Mental Health Diversion Court	SF-1804611	38,746	-
201516 Criminal Court Firearm Compliance Project	SF-2847402	13,533	-
701217 Dallas County Juvenile Drug Court	SF-23630-07	3,446	-
701616 Family Violence Intervention Program	SF-25979-04	77,271	-
701617 Family Violence Intervention Program	SF-25979-05	6,426	-
701716 Mental Health Court	SF-25672-04	65,301	-
701717 Mental Health Court	SF-2567205	5,552	-
701916 Evening Reporting Center	SF-2804302	17,744	-
701917 Evening Reporting Center	SF-2804303	1,208	-
251016 Female Offender P.R.I.D.E. Court	SF-2913101	104,462	-
Total State Criminal Justice Planning (421) Fund		<u>723,802</u>	<u>-</u>
Office of the Governor, Criminal Justice Division:			
Drug Court Program:			
101016 Dallas County Veterans Court	DC-2413306	71,360	-
101116 DC Successful Treatment of Addiction Through Collaboration (STAC) Court	DC-2413406	212,876	-
101117 DC Successful Treatment of Addiction Through Collaboration (STAC) Court	DC-2413407	17,201	-
260016 Drug Intervention Court	DC-1604215	169,540	-
260017 Drug Intervention Court	DC-1604216	16,353	-
Total Drug Court Program		<u>487,330</u>	<u>-</u>
Task Force on Indigent Defense:			
Indigent Defense Grant:			
46645 SB 7 - Indigent Defense Grant	212-02-057	2,642,199	-
660515 Immigration/Criminal Law Program	212-45-D07	(7,496)	-
660516 Immigration/Criminal Law Program	212-46-D07	41,596	-
Total Indigent Defense Grant		<u>2,676,299</u>	<u>-</u>
Texas Commission on Environmental Quality:			
Local Initiative Project:			
200415 Dallas County Clean Air Emissions Task Force	582-14-40120	(242)	-
200416 Dallas County Clean Air Emissions Task Force	582-14-40120	856,286	-
Total Local Initiative Project		<u>856,044</u>	<u>-</u>
Texas Commission on Environmental Quality:			
Low Income Repair Assistance, Retrofit, & Accelerated Vehicle Retirement Program:			
200316 LIRAP Retrofit/Accelerated Vehicle Retirement Program	582-12-20270	8,959,249	8,959,249
Total Low Income Repair Assistance, Retrofit, & Accelerated Vehicle Retirement Program		<u>8,959,249</u>	<u>8,959,249</u>
Texas Commission on Environmental Quality:			
Purchasing Natural Gas Vehicles:			
200915 Texas Commission on Environmental Quality Natural Gas Vehicles	582-15-51126-0838	15,000	-
Total Purchasing Natural Gas Vehicles		<u>15,000</u>	<u>-</u>
Texas Department of Motor Vehicles:			
Automobile Theft Prevention Authority:			
560015 North TX Auto Theft Task Force	SA-T01-10047-14	2,542	-
560016 North TX Auto Theft Task Force	SA-608-16-0570000	743,692	-
560017 North TX Auto Theft Task Force	SA-608-17-0570000	67,473	-
Total Automobile Theft Prevention Authority		<u>813,707</u>	<u>-</u>
Texas Veterans Commission:			
Dallas County Community Supervision and Corrections Department:			
38416 Veterans Treatment Court grant	VTC_16_0383	16,390	-
Total Dallas County Community Supervision and Corrections Department		<u>16,390</u>	<u>-</u>

# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF STATE AWARDS

### FOR THE YEAR ENDED SEPTEMBER 30, 2016

State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Contract Number	Expenditure	Amounts passed through to subrecipients
Texas Education Agency:			
Juvenile Justice Alternative Education:			
720116 JJAEP School	JBO 2015-055	661,548	-
Total Juvenile Justice Alternative Education		<u>661,548</u>	<u>-</u>
Texas Juvenile Justice Department:			
Juvenile Justice Delinquency Prevention - State:			
710317 State Aid-Community Programs	TJJD-CP-17-057	15,920	-
710816 State Aid	TJJD-A-16-057	9,861,999	-
710817 State Aid	TJJD-BPS-16-057	589,844	-
711616 Special Needs Diversionary Program	TJJD-M-16-057	216,777	-
711617 Special Needs Diversionary Program	TJJD-M-17-057	22,625	-
712517 State Aid-Commitment Reduction Program	TJJD-CD-17-057	194,489	-
712717 State Aid- Grant "N" Mental Health Services	TJJD-MHS-17-057	32,263	-
712816 Grant "S" Prevention and Intervention Summer Camp	TJJD-S-16-057	6,069	-
712917 State Aid- Pre-& Post Adjudication	TJJD-PPA-17-057	18,427	-
720116 JJAEP School	TJJD-P-16-057	609,638	-
720117 JJAEP School	TJJD-P-17-057	81,393	-
Total Juvenile Justice Delinquency Prevention - State		<u>11,649,444</u>	<u>-</u>
<b>TOTAL EXPENDITURES OF STATE AWARDS</b>		<u><u>31,970,712</u></u>	<u><u>11,038,255</u></u>

See notes to Schedules of Expenditures of Federal and State Awards.

# DALLAS COUNTY, TEXAS

## NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS YEAR ENDED SEPTEMBER 30, 2016

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### 1. GENERAL

The accompanying schedules of expenditures of federal and state awards (the Schedules) presents the activity of all federal and state award programs of Dallas County, Texas (the County), except for the federal and state award programs of the Dallas County Hospital District (the District), a component unit of the County, which has been excluded. The District issued a separate single audit report for the year ended September 30, 2016. The County's reporting entity is defined in note 1.A to the County's basic financial statements.

### 2. BASIS OF ACCOUNTING

The Schedules were prepared using the modified accrual basis of accounting. Federal and state award revenues/expenses are reported as intergovernmental revenues and expenses in the General Fund and the Special Revenue funds in the County's basic financial statements.

### 3. IMMUNIZATION VACCINES

Dallas County is a vaccine provider, not a subrecipient, for the State of Texas Health Department Childhood Immunization Grant. The value of vaccines received from the State was \$4,908,969 for the fiscal year ended September 30, 2016.

### 4. STATE GRANTS

Grants with "N/A" under CFDA number represents state grants received from the State of Texas which are not federally funded.

### 5. INDIRECT COST RATE

The County has not elected to use the 10% de minimis indirect cost rate for federal awards.

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# DALLAS COUNTY, TEXAS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2016

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### SECTION I—SUMMARY OF AUDITORS' RESULTS

- Financial Statements
  - Type of auditors' report issued on whether financial statements were prepared in accordance with GAAP:  
Unmodified
  - Internal control over financial reporting:
    - o Material weakness(es) identified? \_\_\_\_\_ yes     X  no
    - o Significant deficiency(ies)?  X  yes    \_\_\_\_\_ none reported
  - Noncompliance material to financial statements noted? \_\_\_\_\_ yes     X  no
- Federal Awards
  - Internal control over major programs:
    - o Material weakness(es) identified? \_\_\_\_\_ yes     X  no
    - o Significant deficiency(ies)?  X  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)?  X  yes    \_\_\_\_\_ no
  - Identification of major programs:
    - o 93.069 Public Health Emergency Preparedness Grant
    - o 93.914 HIV Emergency Relief Project Grant
    - o 93.917 HIV Care Formula Grant
  - Dollar threshold used to distinguish between type A and type B programs: \$2,709,962
  - Auditee qualified as low-risk auditee?  X  yes    \_\_\_\_\_ no
- State Awards
  - Internal control over major programs:
    - o Material weakness(es) identified? \_\_\_\_\_ yes     X  no

- o Significant deficiency(ies) identified that are not considered to be material weakness(es)? none reported   X   yes
- Type of auditors' report issued on compliance for major programs: Unmodified
- Any audit findings disclosed that are required to be accordance with UGMS?   X   yes        no
- Identification of major programs:
  - o Tuberculosis Control
  - o African American Tuberculosis Control
  - o HIV Prevention
  - o State and Local Narcotics Control Assistance
  - o Low Income Repair Assistance, Retrofit, and Accelerated Vehicle Retirement
  - o Juvenile Justice Delinquency Prevention
- Dollar threshold used to distinguish between type A and type B programs: \$959,121
- Auditee qualified as low-risk auditee?        yes   X   no

**SECTION II—FINANCIAL STATEMENTS FINDINGS**

**2016-001—Year-End Cutoff—Significant Deficiency (updated from Finding 2015-001)**

**Criteria**—Accounting principles require all financial activity to be reported in the period to which it relates. Accruals and deferrals of expenditures are necessary to achieve this proper cutoff. This requires a review of all invoiced expenditure items or revenue activities to determine the proper accounting treatment for each one.

**Condition**—During our prior year testing of expenditures, accounts payable and revenue deferrals, we noted many instances in which the transaction was not recorded in the correct period. In response to this finding in 2015, management implemented a new intensive review of fiscal year 2016 expenditures in order to properly record accounts payable and prepaid expenses. While this process was largely successful, we still noted certain isolated instances of transactions in the wrong period and some late grant accruals.

**Context**—For 2016, we anticipated and did note several immaterial errors in several funds and one material error in the County Building Improvement Fund of \$500,000, which was corrected by an audit adjustment.

**Effect**—An inadequate process could result in undetected errors.

**Cause**—The County's newly revised process was quite labor and time intensive. For 2016 it was still a work in progress, with final refinements still necessary to complete the implementation.

**Recommendation**—Continue to refine the new process, making it less labor intensive and more routine in nature. Endeavor to complete accruals earlier so that the Schedules of Expenditures of Federal and State Awards might be available earlier for single audit risk assessment. Evaluate the 2016 accrual process for any additional refinements that might be necessary. Monitor the process in future years to identify any additional refinements that are appropriate.

**Views of Responsible Officials**—See Corrective Action Plan.

## **SECTION III—FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS**

### **2016-002 State and Local Narcotics Control Assistance**

#### ***Equipment: Significant Deficiency in Controls and Noncompliance with Grant Requirements (updated/repeated from Finding 2015-002)***

**Criteria**—Per 2 CFR section 215.34 (f):

- (1) Equipment records shall be maintained accurately and shall include the following information:
  - (i) A description of the equipment
  - (ii) Manufacturer's serial number, model number, Federal stock number, national stock number, or other identification number.
  - (iii) Source of the equipment, including the award number.
  - (iv) Whether title vests in the recipient or the Federal Government.
  - (v) Acquisition date (or date received, if the equipment was furnished by the Federal Government) and cost.
  - (vi) Information from which one can calculate the percentage of Federal participation in the cost of the equipment (not applicable to equipment furnished by the Federal Government).
  - (vii) Location and condition of the equipment and the date the information was reported.
  - (viii) Unit acquisition cost.
  - (ix) Ultimate disposition data, including date of disposal and sales price or the method used to determine current fair market value where a recipient compensates the Federal awarding agency for its share.
- (2) Equipment owned by the Federal Government shall be identified to indicate Federal ownership.

A physical inventory of equipment shall be taken and the results reconciled with the equipment records at least once every two years. Any differences between quantities determined by the physical inspection and those shown in the accounting records shall be investigated to determine the causes of the difference. The recipient shall, in connection with the inventory, verify the existence, current utilization, and continued need for the equipment.

**Condition**—During our equipment testing, the County failed to provide proof of existence and proper tagging of equipment.

**Questioned Costs**—None

**Context**—5 of 55 random selections tested could not be located or were not properly tagged.



**Effect**—The effect of this absence of effective control procedures is an increased likelihood of noncompliance related to this compliance requirement.

**Cause**—There is a lack of proper documentation relating to equipment procedures and insufficient controls in place to properly maintain and track equipment.

**Recommendation**—An important element of this control environment is to ensure that there are proper procedures in place for the maintenance of equipment and the related records. We recommend the County’s management design and implement control activities to ensure proper records are maintained for equipment and the equipment itself is tracked and accounted for at an appropriately detailed level.

**View of Responsible Officials**—See corrective action plan.

**2016-003 HIV Care Formula Grant (CFDA 93.917)—Department of Health and Human Services (Passed through the Texas Department of State Health Services—All Contracts, All Years)**

**Tuberculosis Control—State Grant Contract#2016-001458-00 and #2016-001458-02**

**African American Tuberculosis Project—State Grant Contract#2016-001458-00 and #2016-00148-02**

***Reporting: Significant Deficiency in Controls and Noncompliance with Grant Requirements***

**Criteria**—In accordance with 2016 Compliance Supplement, Part 4—Agency Program Requirements, and contract specific requirements associated with the grants, the County must submit financial and programmatic reports with the grantor.

**Condition**—During our testing of the financial reporting requirements, we noted that reports that were filed after their respective due dates.

**Questioned Costs**—N/A

**Context**—For the HIV Care Formula Grant, Tuberculosis Control, and African American Tuberculosis Project 1 quarterly report out of 3, 2 monthly reports out of 4, and 2 monthly reports out of 4, respectively, tested were not submitted timely to the grantor.

**Effect**—Inadequate reporting can hinder program assessment by the grantor.

**Cause**—The County failed to submit reports on a timely basis due to information not being accumulated quickly and accurately enough to be included in the reports.

**Recommendation**—Management should have a reminder in place to alert them when a report due date is due.

**Views of Responsible Officials**—See Corrective Action Plan.

## **DALLAS COUNTY, TEXAS**

### **CORRECTIVE ACTION PLAN (AS PREPARED BY COUNTY MANAGEMENT) FOR THE YEAR ENDED SEPTEMBER 30, 2016**

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#### **2016-001—Year-End Cutoff—Significant Deficiency**

**Recommendation**—Review the accrual/deferral process again to determine if different procedures should be used or whether different review threshold levels are necessary to reduce the number of errors, individually and in the aggregate, that reduce the potential for unrecorded amounts to a more acceptable level. Periodically review the process to insure it is not allowing significant errors in the financial statements. Additionally, consider recording an estimated accrual at year end to capture amounts below review thresholds. Consider the cost-effectiveness of review controls while ensuring that the financial statements are not at risk of material misstatement.

**Management's Response**—Management agrees with this recommendation and will incorporate changes to the accrual/deferral processes and procedures of revenues and expenditures to provide proper cut-off of transactions by September 30, 2017. Periodically, management will review accrual procedures to determine that such processes and procedures are adequate to ensure proper cut-off of revenues, expenditures and deferrals at each fiscal-year end. Responsible Party: Darryl Thomas, County Auditor.

#### **2016-002 State and Local Narcotics Control Assistance**

##### ***Equipment: Significant Deficiency in Controls and Noncompliance with Grant Requirements***

**Recommendation**—An important element of this control environment is to ensure that there are proper procedures in place for the maintenance of equipment and the related records. We recommend the County's management design and implement control activities to ensure proper records are maintained for equipment and the equipment itself is tracked and accounted for at an appropriately detailed level.

**Management's Response**—Management agrees with this recommendation and are currently designing and implementing a new Policy and Procedure Manual for Inventory Control and Tracking to be implemented by September 30, 2017. This policy manual will ensure proper records are maintained for equipment and the equipment itself is tracked and accounted for at an appropriately detailed manner. It should be noted that all deficiencies listed in this report relate to expenditures made by a prior administration and not items or equipment purchased by the current administration. Responsible Party: Kendall Castello, District Attorney's Office

**2016-003 HIV Care Formula Grant (CFDA 93.917)—Department of Health and Human Services**

**Tuberculosis Control—State Grant Contract#2016-001458-00 and #2016-001458-02**

**African American Tuberculosis Project—State Grant Contract#2016-001458-00 and #2016-00148-02**

***Reporting: Significant Deficiency in Controls and Noncompliance with Grant Requirements***

**Recommendation**—Management should have a reminder in place to alert them when a report due date is due.

**Management's Response—**

*HIV Care Formula Grant (CFDA 93.917)—Department of Health and Human Services*

The ARIES quarter-ending report for February 29, 2016 was due March 30, 2016. The department followed the reporting schedule deadline and reminders provided by the grantor, Texas Department of State Health Services (DSHS). The report in question was originally filed timely, in accordance with the scheduled deadline. However, there were errors in the aggregation of the data and the reports had to be deleted and re-filed. DSHS was kept informed about the details.

The department has implemented a reminder system for report due dates which will help in timely submission of the reports. The department has developed corrective actions designed to improve the internal controls over the submission of the quarterly reports. The department has also included automatic email notification to their grants supervisors once the reports are ready for review and approval which will help in timely submission of the reports. The Auditors office staff has also implemented a monthly reports due lists, scheduled with a reminder system of 5 days prior to the report due date.

*Tuberculosis Control—State Grant Contract#2016-001458-00 and #2016-001458-02*

The Targeted Testing Reports for each month are to be submitted by the second Friday of the following month. The two reports in question were submitted after the due date since additional screenings were necessary to be included in the report causing delay in reporting.

The department has implemented a reminder system for report due dates which will help in timely submission of the reports. The department has developed corrective actions designed to improve the internal controls over the submission of the quarterly reports. The department has also included automatic email notification to their grants supervisors once the reports are ready for review and approval which will help in timely submission of the reports. The Auditors office staff has also implemented a monthly reports due lists, scheduled with a reminder system of 5 days prior to the report due date.

## **DALLAS COUNTY, TEXAS**

### **STATUS OF PRIOR YEAR FINDINGS (AS PREPARED BY COUNTY MANAGEMENT) FOR THE YEAR ENDED SEPTEMBER 30, 2016**

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#### **STATUS OF PRIOR YEAR FINDINGS**

##### **2015-001—Year-End Cutoff—Significant Deficiency**

**Recommendation**—Review the accrual/deferral process again to determine if different procedures should be used or whether different review threshold levels are necessary to reduce the number of errors, individually and in the aggregate, that reduce the potential for unrecorded amounts to a more acceptable level. Periodically review the process to insure it is not allowing significant errors in the financial statements. Additionally, consider recording an estimated accrual at year end to capture amounts below review thresholds. Consider the cost-effectiveness of review controls while ensuring that the financial statements are not at risk of material misstatement.

**Status**—Repeated in 2016.

##### **2015-002 State and Local Narcotics Control Assistance—Equipment: Significant Deficiency in Controls and Noncompliance with Grant Requirements**

**Recommendation**—An important element of this control environment is to ensure that there are proper procedures in place for the maintenance of equipment and the related records. We recommend the County's management design and implement control activities to ensure proper records are maintained for equipment and the equipment itself is tracked and accounted for at an appropriately detailed level.

**Status**—Repeated in 2016.