

# Dallas County, Texas

Single Audit Reports for the  
Year Ended September 30, 2015

# DALLAS COUNTY, TEXAS

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## **INDEPENDENT AUDITORS' 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  
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 business type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Dallas County, Texas (the County), as of and for the year ended September 30, 2015, 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 31, 2016. Our report includes a reference to other auditors who audited the financial statements of the Dallas County Hospital District, which represents 100% of the discretely presented component unit, as described in our report on Dallas County's financial statements. Our report also includes an emphasis-of-matter paragraph relating to the implementation of Governmental Accounting Standards Board ("GASB") Statements No. 68, *Accounting and Financial Reporting for Pensions—An Amendment of GASB Statement No. 27 and No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date—An Amendment of GASB Statement No. 68*, 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 the County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 2015-001 that we consider to be a significant deficiency.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Deloitte & Touche LLP*

March 31, 2016

## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS REQUIRED BY OMB CIRCULAR A-133 AND STATE OF TEXAS UNIFORM GRANT MANAGEMENT STANDARDS**

The Honorable County Judge and  
Commissioners Court  
Dallas County, Texas

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

We have audited Dallas County's (the "County") compliance with the types of compliance requirements described in the *Office of Management and Budget ("OMB") Compliance Supplement* and the State of Texas *Uniform Grant Management Standards* (UGMS) that could have a direct and material effect on each of the County's major federal and state programs for the year ended September 30, 2015. The County's major federal and 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 awards not included in the County's Schedule of Expenditures of Federal and State Awards for the year ended September 30, 2015. 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 *OMB Circular A-133* and UGMS as applicable.

### **Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major federal and 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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and the State of Texas Uniform Grant Management Standards. Those standards, OMB Circular A-133 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 federal or 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 federal and state program. However, our audit does not provide a legal determination of the County's compliance.

### **Opinion on Each Major Federal and 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 federal and state programs for the year ended September 30, 2015.

### **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and UGMS and which is described in the accompanying schedule of findings and questioned costs as item 2015-002. Our opinion on each major federal and state 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 schedule of findings and questioned costs and 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 and 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 federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and 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 federal or 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 federal or 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 federal or 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 a deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2015-002 that we consider to be a significant deficiency.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs and 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 OMB Circular A-133 and UGMS. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal and State Awards Required by OMB Circular A-133 and UGMS**

We have audited the financial statements of the County as of and for the year ended September 30, 2015, and have issued our report thereon dated March 31, 2016, which contained an unmodified opinion on those financial statements, an emphasis-of-matter paragraph related to the implementation of Governmental Accounting Standards Board ("GASB") Statements No. 68, *Accounting and Financial Reporting for Pensions—An Amendment of GASB Statement No. 27 and No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date—An Amendment of GASB Statement No. 68*, and a reference to other auditors. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by OMB Circular A-133 and UGMS 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 expenditure of federal and state awards is fairly stated in all material respects in relation to the financial statements as a whole.

*Deloitte & Touche LLP*

May 13, 2016, except for our report on the Schedule of Expenditures of Federal and State Awards Required by OMB Circular A-133 and UGMS, for which the date is March 31, 2016

# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	CFDA Number	Grant Number	Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Health and Human Services:				
Texas Department of State Health Services:				
Program:				
Hansen's Disease National Ambulatory Care Program:				
Federal:				
Pass Through:				
870515 Hansen's Disease	93.XXX	2015-000028-00	\$ 88,272	\$ -
Total Indirect			<u>88,272</u>	<u>-</u>
Total Program			<u>88,272</u>	<u>-</u>
Total CFDA 93.xxx			<u>88,272</u>	<u>-</u>
U.S. Department of Agriculture:				
Texas Health and Human Services Commission:				
Program:				
National School Breakfast Program:				
Federal:				
Pass Through:				
51101 Juvenile Department School Breakfast Program	10.553	057-2004	288,798	-
Total Indirect			<u>288,798</u>	<u>-</u>
Total Program			<u>288,798</u>	<u>-</u>
Total CFDA 10.553			<u>288,798</u>	<u>-</u>
U.S. Department of Agriculture:				
Texas Health and Human Services Commission:				
Program:				
National School Lunch Program:				
Federal:				
Pass Through:				
5110-5116 Juvenile Department School Lunch/Snack Program	10.555	057-2004	574,617	-
Total Indirect			<u>574,617</u>	<u>-</u>
Total Program			<u>574,617</u>	<u>-</u>
Total CFDA 10.555			<u>574,617</u>	<u>-</u>
Total Child Nutrition Cluster			<u>863,415</u>	<u>-</u>

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# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	CFDA Number	Grant Number	Expenditures	Amounts Passed Through to Subrecipients
U.S. Elections Assistance Commission:				
Program:				
Electronic Absentee Systems for Elections:				
Federal:				
Direct:				
230812 EASE Grant	12.217	H98210-12-1-0032	\$ 31,795	\$ -
Total Direct			<u>31,795</u>	<u>-</u>
Total Program			<u>31,795</u>	<u>-</u>
Total CFDA 12.217			<u>31,795</u>	<u>-</u>
U.S. Department of Housing and Urban Development:				
Program:				
Community Development Block/Entitlement Grants:				
Federal:				
Direct:				
Community Development Block Grants	14.218	B-05-UC-48-0003	22,421	22,421
Community Development Block Grants	14.218	B-09-UC-48-0003	11,056	11,056
Community Development Block Grants	14.218	B-10-UC-48-0003	3,821	3,821
Community Development Block Grants	14.218	B-11-UC-48-0003	187,987	187,987
Community Development Block Grants	14.218	B-12-UC-48-0003	164,814	164,814
Community Development Block Grants	14.218	B-13-UC-48-0003	252,457	252,457
Community Development Block Grants	14.218	B-14-UC-48-0003	1,306,768	421,445
Total Direct			<u>1,949,324</u>	<u>1,064,001</u>
Total Program			<u>1,949,324</u>	<u>1,064,001</u>
Total CFDA 14.218			<u>1,949,324</u>	<u>1,064,001</u>
Total CDBG—Entitlement Grants Cluster			<u>1,949,324</u>	<u>1,064,001</u>
U.S. Department of Housing and Urban Development:				
Program:				
Emergency Shelter Grant Program:				
Federal:				
Direct:				
960014 Emergency Solutions Grant	14.231	E12-UC-48-0005	143,357	136,189
960015 Emergency Solutions Grant	14.231	E14-UC-48-0005	91,264	89,770
Total Direct			<u>234,621</u>	<u>225,959</u>
Total Program			<u>234,621</u>	<u>225,959</u>
Total CFDA 14.231			<u>234,621</u>	<u>225,959</u>

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# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	CFDA Number	Grant Number	Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Housing and Urban Development:				
Program:				
Shelter Plus Care:				
Federal:				
Direct:				
290614 Shelter Plus Care	14.238	TX0307L6T001303	\$ 201,000	\$ 201,000
Total Direct			<u>201,000</u>	<u>201,000</u>
Total Program			<u>201,000</u>	<u>201,000</u>
Total CFDA 14.238			<u>201,000</u>	<u>201,000</u>
U.S. Department of Housing and Urban Development:				
Program:				
HOME Investment Partnerships Program:				
Federal:				
Direct:				
HOME Investment Partnerships Program	14.239	M-11-UC-48-0221	7,378	-
HOME Investment Partnerships Program	14.239	M-12-UC-48-0221	109,062	-
HOME Investment Partnerships Program	14.239	M-13-UC-48-0221	254,798	-
Total Direct			<u>371,238</u>	<u>-</u>
Total Program			<u>371,238</u>	<u>-</u>
Total CFDA 14.239			<u>371,238</u>	<u>-</u>
City of Dallas:				
Program:				
Housing Opportunities for Persons with AIDS:				
Federal:				
Pass Through:				
820014 Housing Opportunities for Persons With AIDS	14.241	14-1220	1,561,236	-
820114 Housing Opportunities for Persons with AIDS (HOPWA)	14.241	14-1220	<u>109,287</u>	<u>-</u>
Total Indirect			<u>1,670,523</u>	<u>-</u>
Total Program			<u>1,670,523</u>	<u>-</u>

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# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	CFDA Number	Grant Number	Expenditures	Amounts Passed Through to Subrecipients
Department of State Health Services:				
Program:				
Housing Opportunities for Persons with AIDS:				
Federal:				
Pass Through:				
820315 DSHS HOPWA/HIV	14.241	2014-002568-00	\$ 27,242	\$ 27,242
820316 DSHS HOPWA/HIV	14.241	2015-002568-00	<u>41,567</u>	<u>41,567</u>
Total Indirect			<u>68,809</u>	<u>68,809</u>
Total Program			<u>68,809</u>	<u>68,809</u>
Total CFDA 14.241			<u>1,739,332</u>	<u>68,809</u>
U.S. Department of Housing and Urban Development:				
Program:				
Family Self-Sufficiency Program				
Federal:				
Direct:				
806114 ROSS Family Self-Sufficiency Coordinator	14.869	TX559	<u>48,300</u>	<u>-</u>
Total Direct			<u>48,300</u>	<u>-</u>
Total Program			<u>48,300</u>	<u>-</u>
Total CFDA 14.869			<u>48,300</u>	<u>-</u>
U.S. Department of Housing and Urban Development:				
Program:				
Section 8 Housing Choice Vouchers:				
Federal:				
Direct:				
800115 Section 8 Housing Choice Vouchers	14.871	TX559	32,722,311	-
800515 Veterans Affairs Supportive Housing Vouchers	14.871	TX559	7,852	-
805004 Section 8 Voucher Program Admin Fee 467	14.871	TX559	86,360	-
806015 Section 8—Homeownership Program 467	14.871	TX559	<u>230,252</u>	<u>-</u>
Total Direct			<u>33,046,775</u>	<u>-</u>
Total Program			<u>33,046,775</u>	<u>-</u>
Total CFDA 14.871			<u>33,046,775</u>	<u>-</u>
Total Housing Voucher Cluster			<u>33,046,775</u>	<u>-</u>

(Continued)

# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	CFDA Number	Grant Number	Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Justice:				
Program:				
Violence Against Women Act Court Training and Improvement Grants:				
Federal:				
Direct:				
251114 Domestic Violence Court Enhancement	16.013	2013-FL-AX-0012	\$ 160,861	\$ -
251214 OVW FY 2013 Domestic Violence Mentor Court Program	16.013	2013-FL-AX-0003	<u>8,880</u>	<u>-</u>
Total Direct			<u>169,741</u>	<u>-</u>
Total Program			<u>169,741</u>	<u>-</u>
Total CFDA 16.013			<u>169,741</u>	<u>-</u>
Office of the Governor, Criminal Justice Division:				
Program:				
Juvenile Accountability Block Grants:				
Federal:				
Pass Through:				
701215 Dallas County Juvenile Drug Court	16.523	JB-23630-05	27,212	-
730215 Juvenile Case Management System	16.523	JB-13292-16	<u>42,381</u>	<u>-</u>
Total Indirect			<u>69,593</u>	<u>-</u>
Total Program			<u>69,593</u>	<u>-</u>
Total CFDA 16.523			<u>69,593</u>	<u>-</u>
Office of Justice Programs/Bureau of Justice Assistance:				
Program:				
Supervised Visitation, Safe Havens for Children:				
Federal:				
Direct:				
601314 Safe Havens: Supervised Visit & Safe Exchange Program	16.527	2013-FL-AX-K017	<u>124,260</u>	<u>124,260</u>
Total Direct			<u>124,260</u>	<u>124,260</u>
Total Program			<u>124,260</u>	<u>124,260</u>
Total CFDA 16.527			<u>124,260</u>	<u>124,260</u>

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# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	CFDA Number	Grant Number	Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Justice:				
Office of Juvenile Justice and Delinquency Prevention				
Program:				
Juvenile Justice and Delinquency Prevention Allocation to States:				
Federal:				
Pass Through:				
640114 Internet Crimes against Children	16.543	2010-MC-CX-K037	\$ 1,246	\$ -
Total Indirect			1,246	-
Total Program			1,246	-
Total CFDA 16.543			1,246	-
U. S. Department of Justice:				
Office of the Governor, Criminal Justice Division:				
Program:				
Crime Victim Assistance:				
Federal:				
Pass Through:				
600815 Child Victim's Assistant	16.575	VA-15793-14	54,322	-
603016 Comprehensive Victim Advocacy Project	16.575	VA-29139-01	6,954	-
Total Indirect			61,276	-
Total Program			61,276	-
Total CFDA 16.575			61,276	-
U.S. Department of Justice:				
National Institute of Justice				
Program:				
Enhancement to Juvenile Justice Drug Court				
Federal:				
Pass Through:				
700715 Juvenile Drug Enhancement Court	16.585	2014-DC-BX-0092	39,159	-
Total Indirect			39,159	-
Total Program			39,159	-
Total CFDA 16.585			39,159	-

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# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	CFDA Number	Grant Number	Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Justice:				
Office of the Governor, Criminal Justice Division:				
Program:				
Violence Against Women Formula Grants:				
Federal:				
Pass Through:				
201515 Firearm Compliance Project	16.588	2847401	\$ 9,834	\$ -
602915 Violence Against Women Formula	16.588	WF-26690-02	55,103	-
602916 Violence Against Women Formula	16.588	WF-14-V30-26690-03	<u>6,018</u>	<u>-</u>
Total Indirect			<u>70,955</u>	<u>-</u>
Total Program			<u>70,955</u>	<u>-</u>
Total CFDA 16.588			<u>70,955</u>	<u>-</u>
U.S. Department of Justice:				
Program:				
Encourage to Arrest Policies and Enforcement of Protection Orders Program:				
Federal:				
Direct:				
620013 DC Domestic Violence Project	16.59	2012-WE-AX-0015	<u>8,493</u>	<u>-</u>
Total Direct			<u>8,493</u>	<u>-</u>
Total Program			<u>8,493</u>	<u>-</u>
Total CFDA 16.590			<u>8,493</u>	<u>-</u>
U.S. Department of Justice:				
Office of the Governor, Criminal Justice Division:				
Program:				
Residential Substance Abuse Treatment for State Prisoners:				
Federal:				
Pass Through:				
700615 Juvenile Residential Drug Treatment Center	16.593	28408-01	<u>125,744</u>	<u>-</u>
Total Indirect			<u>125,744</u>	<u>-</u>
Total Program			<u>125,744</u>	<u>-</u>

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# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	CFDA Number	Grant Number	Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Justice:				
Dallas Community Supervision and Corrections:				
Program:				
Residential Substance Abuse Treatment for State Prisoners:				
Federal:				
Pass Through:				
100415 RSAT Wilmer	16.593	RT-12-A10-14879-15	\$ 181,650	\$ -
Total Indirect			<u>181,650</u>	<u>-</u>
Total Program			<u>181,650</u>	<u>-</u>
Total CFDA 16.593			<u>307,394</u>	<u>-</u>
U.S. Department of Justice:				
Program:				
State Criminal Alien Assistance Program:				
Federal:				
Direct:				
47220 SCAAP 2015	16.606	2015-1402	<u>607,279</u>	<u>-</u>
Total Direct			<u>607,279</u>	<u>-</u>
Total Program			<u>607,279</u>	<u>-</u>
Total CFDA 16.606			<u>607,279</u>	<u>-</u>
U.S. Department of Justice:				
Program:				
Prison Rape Elimination Act:				
Federal:				
Direct:				
762013 PREA Implementation Project Grant	16.735	2010-RP-BX-K001	22,292	-
762015 PREA: Establishing a Zero Tolerance Culture for Sexual Assault	16.735	2014-RP-BX-0049	<u>15,547</u>	<u>-</u>
Total Direct			<u>37,839</u>	<u>-</u>
Total Program			<u>37,839</u>	<u>-</u>
Total CFDA 16.735			<u>37,839</u>	<u>-</u>

(Continued)

# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	CFDA Number	Grant Number	Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Justice:				
City of Dallas:				
Program:				
Edward Byrne Memorial Justice Assistance Grant Program:				
Federal:				
Pass Through:				
202011 Justice Assistance Grant FY11	16.738	2011-DJ-BX-2895	\$ 25,000	\$ -
202012 Justice Assistance Grant FY12	16.738	2012-DJ-BX-0199	35,730	-
202013 Justice Assistance Grant FY13	16.738	2013-DJ-BX-0502	185,158	-
202014 Justice Assistance Grant FY14	16.738	2014-DJ-BX-0908	<u>27,744</u>	<u>-</u>
Total Indirect			<u>273,632</u>	<u>-</u>
Total Program			<u>273,632</u>	<u>-</u>
U.S. Department of Justice:				
Office of the Governor, Criminal Justice Division:				
Program:				
Edward Byrne Memorial Justice Assistance Grant Program:				
Federal:				
Pass Through:				
500815 On-Line Investigative Services Subscription	16.738	DJ-09-A10-27896-01	<u>16,878</u>	<u>-</u>
Total Indirect			<u>16,878</u>	<u>-</u>
Total Program			<u>16,878</u>	<u>-</u>
Total CFDA 16.738			<u>290,510</u>	<u>-</u>
Total JAG Program Cluster			<u>290,510</u>	<u>-</u>
U. S. Department of Justice				
National Institute of Justice				
Program:				
Forensic DNA Backlog Reduction Program:				
Federal:				
Direct:				
340013 DNA Backlog Reduction Program	16.741	2012-DN-BX-0083	13,425	-
340014 DNA Backlog Reduction Program	16.741	2013-DN-BX-0089	<u>354,320</u>	<u>-</u>
Total Direct			<u>367,745</u>	<u>-</u>
Total Program			<u>367,745</u>	<u>-</u>
Total CFDA 16.741			<u>367,745</u>	<u>-</u>

(Continued)



# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	CFDA Number	Grant Number	Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Justice:				
Office of Governor, Criminal Justice Division:				
Program:				
CD- Coverdell Nat'l Forensic Sciences Improve Act:				
Federal:				
Pass Through:				
300715 Backlog Reduction- Non DNA Evidence	16.742	CD-12-A10-28413-01	\$ 109,082	\$ -
Total Indirect			<u>109,082</u>	<u>-</u>
Total Program			<u>109,082</u>	<u>-</u>
Total CFDA 16.742			<u>109,082</u>	<u>-</u>
U.S. Department of Justice:				
Program:				
Bureau of Justice Assistance				
Federal:				
Direct:				
660614 Wrongful Conviction Review Program	16.746	2013-FA-BX-0005	56,162	-
Total Direct			<u>56,162</u>	<u>-</u>
Total Program			<u>56,162</u>	<u>-</u>
Total CFDA 16.746			<u>56,162</u>	<u>-</u>
U.S. Department of Justice:				
Department of Justice Criminal Division				
Program:				
Equitable Asset Forfeiture Sharing Program				
Federal:				
Direct:				
91001 Constable Pct. 4—Federal Asset Sharing—DOJ	16.922	N/A	19,606	-
91002 Sheriff—Federal Asset Sharing—DOJ	16.922	N/A	198,956	-
91004 Constable Pct. 2— Federal Asset Sharing—DOJ	16.922	N/A	159	-
91005 Constable Pct. 1—Federal Asset Sharing—DOJ	16.922	N/A	1,293	-
91006 Constable Pct. 3—Federal Asset Sharing—DOJ	16.922	N/A	19,493	-
535/91011 District Attorney—Federal Asset Sharing—DOJ	16.922	N/A	(155,370)	-
Total Direct			<u>84,137</u>	<u>-</u>
Total Program			<u>84,137</u>	<u>-</u>
Total CFDA 16.922			<u>84,137</u>	<u>-</u>

(Continued)

# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	CFDA Number	Grant Number	Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Transportation:				
North Central Texas Council of Governments:				
Program:				
Highway Planning and Construction:				
Federal:				
Pass Through:				
530414 Courtesy Patrol Program	20.205	18-4XXF5002	\$ 201,905	\$ -
530415 Courtesy Patrol Program	20.205	18-4XXF5002	3,009,160	-
530416 Courtesy Patrol Program	20.205	18-4XXF5002	<u>259,099</u>	<u>-</u>
Total Indirect			<u>3,470,164</u>	<u>-</u>
Total Program			<u>3,470,164</u>	<u>-</u>
Total CFDA 20.205			<u>3,470,164</u>	<u>-</u>
Total Highway Planning & Construction Cluster			<u>3,470,164</u>	<u>-</u>
U.S. Department of Transportation:				
Texas Department of Transportation:				
Program:				
Capital Assistance Program for Elderly Persons and Persons with Disabilities:				
Federal:				
Pass Through:				
840515 Transportation For Elderly	20.513	2014-0368	<u>15,000</u>	<u>-</u>
Total Indirect			<u>15,000</u>	<u>-</u>
Total Program			<u>15,000</u>	<u>-</u>
Total CFDA 20.513			<u>15,000</u>	<u>-</u>
Total Transit Services Programs Cluster			<u>15,000</u>	<u>-</u>
U.S. Department of Transportation:				
Texas Department of Transportation:				
Program:				
State and Community Highway Safety:				
Federal:				
Pass Through:				
530315 STEP Single Year- 2015 Comprehensive	20.6	585EGF5006	<u>41,849</u>	<u>-</u>
Total Indirect			<u>41,849</u>	<u>-</u>
Total Program			<u>41,849</u>	<u>-</u>
Total CFDA 20.600			<u>41,849</u>	<u>-</u>

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# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	CFDA Number	Grant Number	Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Transportation:				
Texas Department of Transportation:				
Program:				
Alcohol Impaired Driving Countermeasures Incentive Grants:				
Federal:				
Pass Through:				
530513 Step- Impaired Driving Mobilization	20.601	2013-DallasCOSD-IDM-00010	\$ 1,022	\$ -
Total Indirect			<u>1,022</u>	<u>-</u>
Total Program			<u>1,022</u>	<u>-</u>
Total CFDA 20.601			<u>1,022</u>	<u>-</u>
Total Highway Safety Cluster			<u>42,871</u>	<u>-</u>
U.S. Department of Treasury:				
Drug Enforcement Agency:				
Program:				
Equitable Asset Forfeiture Sharing Program:				
Federal:				
Direct:				
540/91012 District Attorney—Federal Asset Sharing—Treasury	21	N/A	13,933	-
91008 Constable Pct. 3—Federal Asset Sharing—Treasury	21	N/A	<u>9,470</u>	<u>-</u>
Total Direct			<u>23,403</u>	<u>-</u>
Total Program			<u>23,403</u>	<u>-</u>
Total CFDA 21.000			<u>23,403</u>	<u>-</u>
U.S. Department of Energy:				
Texas Department of Housing and Community Affairs:				
Program:				
Weatherization Assistance for Low-Income Persons:				
Federal:				
Pass Through:				
830513 DOE Weatherization	81.042	56130001927	64,299	-
830514 DOE Weatherization	81.042	56140001999	258,254	-
830515 DOE Weatherization	81.042	56150002267	6,539	-
832014 DOE Weatherization	81.042	56110002202	<u>399,475</u>	<u>-</u>
Total Indirect			<u>728,567</u>	<u>-</u>
Total Program			<u>728,567</u>	<u>-</u>
Total CFDA 81.042			<u>728,567</u>	<u>-</u>

(Continued)

# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	CFDA Number	Grant Number	Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Education:				
Texas Education Agency:				
Program:				
Title I Grants to Local Education Agencies:				
Federal:				
Pass Through:				
750215 Title I Part A Improving Basic Program	84.01	15610101057950	\$ 360,545	\$ -
750915 Title I Part D Subpart 2 Delinquent Programs	84.01	15610103057814	809,787	-
Total Program			<u>1,170,332</u>	<u>-</u>
Total CFDA 84.010			<u>1,170,332</u>	<u>-</u>
Total Title I, Part A Cluster			<u>1,170,332</u>	<u>-</u>
			<u>1,170,332</u>	<u>-</u>
U.S. Department of Education:				
Texas Education Agency:				
Program:				
Special Education Grants to States:				
Federal:				
Pass Through:				
750615 Individuals with Disabilities Act (IDEA)	84.027	156600010578146000	79,369	-
Total Indirect			<u>79,369</u>	<u>-</u>
Total Program			<u>79,369</u>	<u>-</u>
Total CFDA 84.027			<u>79,369</u>	<u>-</u>
Total Special Education Cluster (IDEA)			<u>79,369</u>	<u>-</u>
U.S. Department of Education:				
Region 10 Education Services (ESC10):				
Program:				
English Language Acquisition Grants:				
Federal:				
Pass Through:				
751115 Title III Part A LEP	84.365	15671001057950	7,125	-
Total Indirect			<u>7,125</u>	<u>-</u>
Total Program			<u>7,125</u>	<u>-</u>
Total CFDA 84.365			<u>7,125</u>	<u>-</u>

(Continued)

# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	CFDA Number	Grant Number	Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Education:				
Region 10 Education Services (ESC10):				
Program:				
Improving Teacher Quality State Grants:				
Federal:				
Pass Through:				
750315 Title II Part A Teacher and Principal Training and Recruiting	84.367	15694501057950	\$ 24,191	\$ -
Total Indirect			24,191	-
Total Program			24,191	-
Total CFDA 84.367			24,191	-
Program:				
Help America Vote Act Requirements Payments:				
Federal:				
Pass Through:				
230212 HAVA Program Income	90.401	78532	96	-
230709 HAVA Program Income	90.401	78532	13,220	-
Total Indirect			13,316	-
Total Program			13,316	-
Total CFDA 90.401			13,316	-
U.S. Department of Health and Human Services:				
National Assn of County and City Health Officials:				
Program:				
Medical Reserve Corps. Small Grant Program:				
Federal:				
Pass Through:				
890215 N Assoc. of CO./City Health Officials Medical Reserve Corp (Donation)	93.008	MRC 15-0154	12	-
Total Indirect			12	-
Total Program			12	-
Total CFDA 93.008			12	-

(Continued)

# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	CFDA Number	Grant Number	Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Health and Human Services:				
Dallas Area Agency on Aging:				
Program:				
Grants for Supportive Services and Senior Centers:				
Federal:				
Pass Through:				
840114 Nutrition Transportation 2014	93.044	2013-1437	\$ (397)	\$ -
840115 Nutrition Transportation 2015	93.044	2014-1394	<u>251,987</u>	<u>-</u>
Total Indirect			<u>251,590</u>	<u>-</u>
Total Program			<u>251,590</u>	<u>-</u>
Total CFDA 93.044			<u>251,590</u>	<u>-</u>
U.S. Department of Health and Human Services:				
Dallas Area Agency on Aging:				
Program:				
Special Programs for Aging Title III Part C Nutrition Services:				
Federal:				
Pass Through:				
840015 Nutrition 2015	93.045	2014-1394	305,995	-
840314 Congregate Meals	93.045	2013-1437	4	-
840315 Congregate Meals	93.045	2014-1203	<u>770,252</u>	<u>-</u>
Total Indirect			<u>1,076,251</u>	<u>-</u>
Total Program			<u>1,076,251</u>	<u>-</u>
Total CFDA 93.045			<u>1,076,251</u>	<u>-</u>
Total Aging Cluster			<u>1,327,841</u>	<u>-</u>
U.S. Department of Health and Human Services:				
Department of State Health Services:				
Program:				
CPS- Laboratory Response Network—HEP:				
Federal:				
Pass Through:				
872014 Bioterrorism Preparedness Lab	93.069	2014-001065-00	1,315	-
872015CPS-Laboratory Response Network	93.069	2015-001065-00	145,530	-
872016 CPS-Laboratory Response Network	93.069	2016-001065-01	16,419	-
872315 Public Health Emergency Preparedness (PHEP)	93.069	2015-001110-00	1,026,009	-
872316 Public Health Emergency Preparedness (PHEP)	93.069	2016-001110-00	312,615	-
872515 CPS Cities Readiness Initiative	93.069	2015-047015-001	291,648	-
872516 CPS-Laboratory Response Network	93.069	2016-001112-00	46,862	-
874315 Bioterrorism Discretionary	93.069	2015-047214-001	<u>11,485</u>	<u>-</u>
Total Indirect			<u>1,851,883</u>	<u>-</u>
Total Program			<u>1,851,883</u>	<u>-</u>

(Continued)

# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	CFDA Number	Grant Number	Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Health and Human Services:				
Department of State Health Services:				
Program:				
Personal Responsibility Education Program (PREP)				
Federal:				
Pass Through:				
741214 Cardea Services	93.069	90AK0036-02-00	\$ 24,005	\$ -
Total Indirect			<u>24,005</u>	<u>-</u>
Total Program			<u>24,005</u>	<u>-</u>
Total CFDA 93.069			<u>1,875,888</u>	<u>-</u>
U.S. Department of Health and Human Services:				
Department of State Health Services:				
Program:				
CPS/Ebola Public Health Preparedness				
Federal:				
Pass Through:				
873716 CPS/EBOLA	93.074	2015-003653-00	31,198	-
Total Indirect			<u>31,198</u>	<u>-</u>
Total Program			<u>31,198</u>	<u>-</u>
Total CFDA 93.074			<u>31,198</u>	<u>-</u>
U.S. Department of Health and Human Services:				
Department of State Health Services:				
Program:				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs:				
Federal:				
Pass Through:				
870715 Tuberculosis	93.116	2015-001403-00	877,940	-
Total Indirect			<u>877,940</u>	<u>-</u>
Total Program			<u>877,940</u>	<u>-</u>
Total CFDA 93.116			<u>877,940</u>	<u>-</u>

(Continued)

# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	CFDA Number	Grant Number	Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Health and Human Services:				
Department of State Health Services:				
Program:				
HIV/Substance Abuse and Mental Health Prevention:				
Federal:				
Pass Through:				
873615 Substance Abuse & Mental Health Prevention	93.243	2015-003152	\$ 454	\$ -
Total Indirect			454	-
Total Program			454	-
Total CFDA 93.243			454	-
U.S. Department of Health and Human Services:				
Department of State Health Services:				
Program:				
Immunization Grants:				
Federal:				
Pass Through:				
870815 Immunization Registry	93.268	2015-001068-00	784,278	-
870816 Immunization Registry	93.268	2016-001068-00	73,641	-
871015 Immunization Registry P.I.	93.268	2015-001068-00	(38,445)	-
871016 Immunization Registry P.I.	93.268	2016-001068-00	450	-
871515 Adult Safety Net Program Income	93.268	2015-001068-00	(5,312)	-
Total Indirect			814,612	-
Total Program			814,612	-
Total CFDA 93.268			814,612	-
U.S. Department of Health and Human Services:				
Centers for Disease Control and Prevention				
Program:				
Strengthening Public Health Infrastructure				
Federal:				
Direct:				
890314 Strengthening Public Health Infrastructure	93.292	5U58CD001278-04	120,708	-
Total Indirect			120,708	-
Total Program			120,708	-
Total CFDA 93.292			120,708	-

(Continued)



# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	CFDA Number	Grant Number	Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Health and Human Services:				
Attorney General of Texas:				
Program:				
Child Support Enforcement:				
Federal:				
Pass Through:				
31901 IV-D Fees District Clerk	93.563	N/A	\$ 910,933	\$ -
31902 IV-D Fees Constable	93.563	N/A	165,116	-
31903 IV-D Fees Sheriff	93.563	N/A	36,445	-
31903 IV-D Fees Child Support—Integrated Child Support System	93.563	15-C0116	1,204,659	-
31904 Child Support Customer Service—State Disbursement Unit	93.563	15-C0021	12,776	-
31905 Child Support IV-D Local Rule Incentive	93.563	N/A	93,999	-
Total Indirect			2,423,928	-
Total Program			2,423,928	-
Total CFDA 93.563			2,423,928	-
U.S. Department of Health and Human Services:				
Department of State Health Services:				
Program:				
Refugee and Entrant Assistance-State Administered Programs:				
Federal:				
Pass Through:				
870215 TB Refugee	93.566	2015-001035-00	1,396,434	-
Total Indirect			1,396,434	-
Total Program			1,396,434	-
Total CFDA 93.566			1,396,434	-
U.S. Department of Health and Human Services:				
Texas Department of Housing and Community Affairs:				
Program:				
Low-Income Home Energy Assistance:				
Federal:				
Pass Through:				
830015 CEAP Supplement	93.568	58140002230	1,648,687	-
830114 CEAP	93.568	58140001800	2,874,817	-
830115 CEAP	93.568	58150002109	2,467,203	-
830214 LIHEAP Weatherization	93.568	81140001877	825,154	-
830215 LIHEAP Weatherization	93.568	81150002144	1,083,928	-
Total Indirect			8,899,789	-
Total Program			8,899,789	-
Total CFDA 93.568			8,899,789	-

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# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	CFDA Number	Grant Number	Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Health and Human Services:				
Texas Department of Family and Protective Services:				
Program:				
Foster Care -Title IV E:				
Federal:				
Pass Through:				
47530 CPS Attorney	93.658	23939961	\$ 511,827	\$ -
47760 Child Specific Expense	93.658	23939958	<u>20,995</u>	<u>-</u>
Total Indirect			<u>532,822</u>	<u>-</u>
Total Program			<u>532,822</u>	<u>-</u>
Texas Juvenile Justice Department:				
Program:				
Foster Care—Title IV:				
Federal:				
Pass Through:				
710714 Title IV-E Federal Foster Care Program—Administration	93.658	TJJJ-E-057-2014	<u>2,352</u>	<u>-</u>
Total Indirect			<u>2,352</u>	<u>-</u>
Total Program			<u>2,352</u>	<u>-</u>
Total CFDA 93.658			<u>535,174</u>	<u>-</u>
U.S. Department of Health and Human Services:				
Texas Health and Human Services Commission				
Program:				
Medical Assistance Program				
Federal:				
Pass Through:				
807015 Medicaid Administrative Claiming	93.778	529-11-0041-00008	<u>324,982</u>	<u>-</u>
Total Indirect			<u>324,982</u>	<u>-</u>
Total Program			<u>324,982</u>	<u>-</u>
Total CFDA 93.778			<u>324,982</u>	<u>-</u>
Total Medicaid Cluster			<u>324,982</u>	<u>-</u>

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# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	CFDA Number	Grant Number	Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Health and Human Services:				
Department of State Health Services:				
Program:				
CPS- Laboratory Response Network- HPP:				
Federal:				
Pass Through:				
872814 CPS-LRN—HPP Preparedness and Prevention	93.889	2014-001064-00	\$ (1,315)	\$ -
Total Indirect			(1,315)	-
Total Program			(1,315)	-
Total CFDA 93.889			(1,315)	-
U.S. Department of Health and Human Services:				
Health Resources and Services Administration:				
Program:				
HIV Emergency Relief Project Grants:				
Federal:				
Direct:				
6550214 RW HIV/AIDS TEA 2009 Part A Formula Admin Agency	93.914	H89HA00014-24-00	3,921,137	3,437,367
6550215 RW HIV/AIDS TEA 2009 Part A Formula Admin Agency	93.914	H89HA00014-25-00	4,772,024	4,336,423
6550314 RW HIV/AIDS TEA 2009 Part A Formula Quality Management	93.914	H89HA00014-24-00	145,521	-
6550315 RW HIV/AIDS TEA 2009 Part A Formula Quality Management	93.914	H89HA00014-25-00	170,840	-
6550614 RW HIV/AIDS TEA 2009 Part A Formula	93.914	H89HA00014-24-00	97,154	-
6550615 RW HIV/AIDS TEA 2009 Part A Formula	93.914	H89HA00014-25-00	74,706	-
6550814 RW HIV/AIDS TEA 2009 Part A Supplemental	93.914	H89HA00014-24-00	3,256,864	3,256,864
6550815 RW HIV/AIDS TEA 2009 Part A Supplemental	93.914	H89HA00014-25-00	1,338,024	1,338,024
6550914 RW TMA 2006 Part A Supplemental	93.914	H89HA00014-25-00	83,131	-
6551014 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Admin Agency	93.914	H89HA00014-24-00	554,024	519,724
6551015 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Admin Agency	93.914	H89HA00014-25-00	480,054	450,945
6551114 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Quality Management	93.914	H89HA00014-24-00	11,681	-
6551115 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Quality Management	93.914	H89HA00014-25-00	12,086	-
6551214RW HIV/AIDS Treatment Extension Act of 2009 MAI Offset	93.914	H89HA00014-23-02	88,556	88,556
Total Direct			15,005,802	13,427,903
Total Program			15,005,802	13,427,903
Total CFDA 93.914			15,005,802	13,427,903

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# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	CFDA Number	Grant Number	Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Health and Human Services:				
Department of State Health Services:				
Program:				
HIV Care Formula Grants:				
Federal:				
Pass Through:				
6560015 DSHS PROGRAM: HIV-RYAN WHITE AA	93.917	2015-001459-00	\$ 372,673	\$ -
6560016 DSHS PROGRAM: HIV-RYAN WHITE AA	93.917	2015-001459-00	24,526	-
6560314 DSHS PROGRAM- HIV-RYAN WHITE SD	93.917	2014-001459-00	(12)	-
6560315 DSHS PROGRAM- HIV-RYAN WHITE SD	93.917	2015-001459-00	3,072,431	3,072,431
6560415 DSHS PROGRAM- HIV-RYAN WHITE SD	93.917	2015-001459-01	731,671	731,671
Total Indirect			4,201,289	3,804,102
Total Program			4,201,289	3,804,102
Total CFDA 93.917			4,201,289	3,804,102
U.S. Department of Health and Human Services:				
Department of State Health Services:				
Program:				
HIV Prevention:				
Federal:				
Pass Through:				
870315 AIDS Surveillance	93.94	2015-047008-001	290,645	-
872715 AIDS Surveillance Prenatal	93.94	2015-047015-001	61,605	-
Total Indirect			352,250	-
Total Program			352,250	-
Total CFDA 93.940			352,250	-
U.S. Department of Health and Human Services:				
Department of State Health Services:				
Program:				
Preventive Health & Health Services Block Grant				
Federal:				
Pass Through:				
871216 RLSS-Local Public Health System	93.991	2016-000029-00	12,293	-
Total Indirect			12,293	-
Total Program			12,293	-
Total CFDA 93.991			12,293	-

(Continued)

# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	CFDA Number	Grant Number	Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Homeland Security:				
U.S. Immigration and Customs Enforcement:				
Program:				
High Intensity Drug Trafficking Areas Program:				
Federal:				
Direct:				
540013 DEA- HIDTA	95.001	CO # 2011 1464	\$ 50,576	\$ -
540014 DEA- HIDTA	95.001	CO # 2011 1464	37,137	-
540015 DEA- HIDTA	95.001	CO # 2011 1464	<u>49,503</u>	<u>-</u>
Total Direct			<u>137,216</u>	<u>-</u>
Total Program			<u>137,216</u>	<u>-</u>
Total CFDA 95.001			<u>137,216</u>	<u>-</u>
Social Security Administration:				
Social Security Administration:				
Program:				
Social Security Disability Insurance:				
Federal:				
Direct:				
590014 Social Security Fraud Investigation	96.001	SS06-10-60012	265,498	-
590015 Social Security Fraud Investigation	96.001	SS06-15-60001	147,134	-
47750 Social Security Recovery	96.001	N/A	<u>636,200</u>	<u>-</u>
Total Direct			<u>1,048,832</u>	<u>-</u>
Total Program			<u>1,048,832</u>	<u>-</u>
Total CFDA 96.001			<u>1,048,832</u>	<u>-</u>
Total Disability Insurance/SSI Cluster			<u>1,048,832</u>	<u>-</u>
Governors Division of Emergency Management:				
Program:				
Urban Area Security Initiative:				
Federal:				
Pass Through:				
410714 Urban Areas Security Initiative	97.067	EMW-2013-SS-00045	37,408	-
410715 Urban Areas Security Initiative	97.067	2014-SS-00029	<u>107,921</u>	<u>-</u>
Total Indirect			<u>145,329</u>	<u>-</u>
Total Program			<u>145,329</u>	<u>-</u>
Total CFDA 97.067			<u>145,329</u>	<u>-</u>

(Continued)

# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	CFDA Number	Grant Number	Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Homeland Security:				
Federal Emergency Management Agency:				
Program:				
Pre- Disaster Mitigation Program:				
Federal:				
Pass-Through:				
410913 Pre-Disaster Mitigation Program	97.047	PL-06-TX-2012-032	\$ (10,624)	\$ -
Total Indirect			(10,624)	-
Total Program			(10,624)	-
Total CFDA 97.047			(10,624)	-
U.S. Department of Homeland Security:				
Office of Health Affairs:				
Program:				
Homeland Security Biowatch Program:				
Federal:				
Direct:				
880114 Homeland Security (BIO WATCH)	97.091	ROHB-13-00093	13,645	-
880115 Homeland Security (BIO WATCH)	97.091	ROHB-14-00077	22,970	-
Total Direct			36,615	-
Total Program			36,615	-
Total CFDA 97.091			36,615	-
Total Expenditures of Federal Awards			86,109,928	18,916,034
State of Texas:				
Attorney General of Texas:				
Program:				
Victim Information and Notification Everyday:				
Direct:				
240015 Victim Information Notification Everyday	N/A	1554583	113,641	-
Total Direct			113,641	-
Total Program			113,641	-

(Continued)

# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	CFDA Number	Grant Number	Expenditures	Amounts Passed Through to Subrecipients
Attorney General of Texas:				
Program:				
Other Victim Assistance				
Direct				
690015 Family Violence Victim Caseworker	N/A	1556059	\$ 36,243	\$ -
690016 Family Violence Victim Caseworker	N/A	1662113	<u>6,032</u>	<u>-</u>
Total Direct			<u>42,275</u>	<u>-</u>
Total Program			<u>42,275</u>	<u>-</u>
Department of State Health Services:				
Program:				
Centers for Disease Control & Prevention:				
Direct:				
872915 Infectious Disease	N/A	2015-001095-00	4,836	-
874415 Infectious Disease Control Unit/Foodborne	N/A	2015-046130-001	55,547	-
874416 Infectious Disease Control Unit/Foodborne	N/A	2016-003775-00	<u>6,166</u>	<u>-</u>
Total Direct			<u>66,549</u>	<u>-</u>
Total Program			<u>66,549</u>	<u>-</u>
Department of State Health Services:				
Program:				
HIV Care Formula Grant:				
Direct:				
6550115 DSHS-HIV Services (State Services)	N/A	2015-001459-00	<u>1,612,657</u>	<u>1,612,657</u>
Total Direct			<u>1,612,657</u>	<u>1,612,657</u>
Total Program			<u>1,612,657</u>	<u>1,612,657</u>
Department of State Health Services:				
Program:				
Preventive Health and Health Services Block Grant:				
Direct:				
871215 RLSS-Local Public Health System	N/A	2015-000029-00	145,620	-
871216 RLSS-Local Public Health System	N/A	2016-000029-00	<u>2,680</u>	<u>-</u>
Total Direct			<u>148,300</u>	<u>-</u>
Total Program			<u>148,300</u>	<u>-</u>

(Continued)

# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	CFDA Number	Grant Number	Expenditures	Amounts Passed Through to Subrecipients
Department of State Health Services:				
Program:				
Tuberculosis Control:				
Direct:				
870115 TB State African American	N/A	2015-001458-00	\$ 879,567	\$ -
870116 TB State African American	N/A	2016-001458-00	80,540	-
Total Direct			<u>960,107</u>	<u>-</u>
Total Program			<u>960,107</u>	<u>-</u>
Department of State Health Services:				
Program:				
HIV Prevention				
Direct:				
870615 VD Epidemiology	N/A	2015-047005-001	1,434,341	-
874115 HIV Prevention Special Projects	N/A	2015-047005-001	35,489	-
Total Direct			<u>1,469,830</u>	<u>-</u>
Total Program			<u>1,469,830</u>	<u>-</u>
Department of State Health Services:				
Program:				
Immunization Grants:				
Direct				
870815 Immunization Registry	N/A	2015-001068-00	978,144	-
870816 Immunization Registry	N/A	2016-001068-00	91,844	-
871015 Immunization Registry P.I.	N/A	2015-001068-00	(47,949)	-
871016 Immunization Registry P.I.	N/A	2016-001068-00	561	-
871515 Adult Safety Net Program Income	N/A	2015-001068-00	(6,626)	-
Total Direct			<u>1,015,974</u>	<u>-</u>
Total Program			<u>1,015,974</u>	<u>-</u>
Department of State Health Services:				
Program:				
African American TB:				
Direct:				
871315 TB State African American Project	N/A	2015-001458-00	117,861	-
871316 TB State African American Project	N/A	2016-001458-00	10,109	-
Total Direct			<u>127,970</u>	<u>-</u>
Total Program			<u>127,970</u>	<u>-</u>

(Continued)



# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	CFDA Number	Grant Number	Expenditures	Amounts Passed Through to Subrecipients
District Court:				
Program:				
State and Local Narcotics Control Assistance:				
Direct:				
91047 Constable Pct. 3—State Forfeiture	N/A	N/A	\$ 1,535	\$ -
91042 Sheriff—State Forfeiture	N/A	N/A	34,360	-
94072 Dallas County Clean Air Task Force—State Forfeiture	N/A	N/A	<u>5,452</u>	<u>-</u>
Total Direct			<u>41,347</u>	<u>-</u>
Pass Through:				
541/91054 District Attorney—State Forfeiture Asset Sharing	N/A	N/A	<u>498,105</u>	<u>-</u>
Total Indirect			<u>498,105</u>	<u>-</u>
Total Program			<u>539,452</u>	<u>-</u>
Office of the Governor, Criminal Justice Division:				
Program:				
Crime Lab Equipment:				
Pass Through:				
300009 DNA Profiling—Program Income	N/A	SF97-A03-10139	<u>17,040</u>	<u>-</u>
Total Direct			<u>17,040</u>	<u>-</u>
Total Program			<u>17,040</u>	<u>-</u>
Office of the Governor, Criminal Justice Division:				
Program:				
State Criminal Justice Planning (421) Fund:				
Direct:				
100615 DC Felony Female Offender Program STAR Court	N/A	SF-1973308	136,104	-
100616 DC Felony Female Offender Program STAR Court	N/A	SF-1973309	11,408	-
100715 Felony DWI Felony DIVERT Court	N/A	SF-1968908	66,558	-
100716 Felony DWI Felony DIVERT Court	N/A	SF-1968909	5,878	-
201115 Dallas County DWI Misdemeanor DIVERT COURT	N/A	SF-1868109	87,672	-
201116 Dallas County DWI Misdemeanor DIVERT COURT	N/A	SF-1868110	8,307	-
201414 Legacy Family Court	N/A	SF-14-A10-26604-01	33,883	-
261115 Mental Health Diversion Court	N/A	SF-1804610	42,833	-
701615 Family Violence Intervention Program	N/A	25979-03	76,131	-
701616 Family Violence Intervention Program	N/A	25979-04	4,320	-
701715 Mental Health Court	N/A	SF-25672-03	62,723	-
701716 Mental Health Court	N/A	SF-25672-04	5,804	-
701815 E.S.T.E.E.M Court	N/A	SF-2695602	55,788	-
701816 E.S.T.E.E.M Court	N/A	26956-03	5,583	-
701915 Evening Reporting Center	N/A	2804301	16,435	-
701916 Evening Reporting Center	N/A	28043-02	<u>649</u>	<u>-</u>
Total Direct			<u>620,076</u>	<u>-</u>
Total Program			<u>620,076</u>	<u>-</u>

(Continued)

# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	CFDA Number	Grant Number	Expenditures	Amounts Passed Through to Subrecipients
Office of the Governor, Criminal Justice Division:				
Program:				
Drug Court Program:				
Direct:				
101015 Dallas County Veterans Court	N/A	DC-2413305	\$ 61,550	\$ -
101016 Dallas County Veterans Court	N/A	DC-2413306	4,849	-
101115 DC Successful Treatment of Addiction Through Collaboration (STAC) Court	N/A	DC-2413405	182,948	-
101116 DC Successful Treatment of Addiction Through Collaboration (STAC) Court	N/A	DC-2413406	16,593	-
260015 Drug Intervention Court	N/A	DC-1604214	161,592	-
260016 Drug Intervention Court	N/A	DC-1604215	14,582	-
Total Direct			442,114	-
Total Program			442,114	-
Office of the Governor, Criminal Justice Division:				
Program:				
SF-State Criminal Justice Planning (468)				
Direct:				
251016 Female Offender P.R.I.D.E. Court	N/A	2913101	6,880	-
Total Direct			6,880	-
Total Program			6,880	-
Task Force on Indigent Defense:				
Program:				
Indigent Defense Grant:				
Direct:				
46645 Indigent Defense Formula Grant	N/A	212-02-057	2,524,335	-
660515 Immigration/Criminal Law Program	N/A	212-14-D07	79,685	-
Total Direct			2,604,020	-
Total Program			2,604,020	-
Texas Commission on Environmental Quality:				
Program:				
Local Initiative Project:				
Direct:				
200414 Dallas County Clean Air Emissions Task Force	N/A	582-14-40120	303,678	-
200415 Dallas County Clean Air Emissions Task Force	N/A	582-14-40120	386,737	-
200416 Dallas County Clean Air Emissions Task Force	N/A	582-14-40120	69,044	-
Total Direct			759,459	-
Total Program			759,459	-

(Continued)

# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	CFDA Number	Grant Number	Expenditures	Amounts Passed Through to Subrecipients
Texas Commission on Environmental Quality:				
Program:				
Low Income Repair Assistance, Retrofit, & Accelerated Vehicle Retirement Program:				
Direct:				
200315 LIRAP Retrofit/Accelerated Vehicle Retirement Program	N/A	582-12-20270	\$ 1,142,843	\$ 1,142,843
Total Direct			<u>1,142,843</u>	<u>1,142,843</u>
Total Program			<u>1,142,843</u>	<u>1,142,843</u>
Texas Department of Criminal Justice				
Program:				
Alternative to Transitional Treatment Center Program:				
Direct:				
37015 DC Community Continuum of Care (4C Program)	N/A	696-CJ-14-15-L020	512,605	-
37016 DC Community Continuum of Care (4C Program)	N/A	696-CJ-16-17-L006	<u>43,104</u>	<u>-</u>
Total Direct			<u>555,709</u>	<u>-</u>
Total Program			<u>555,709</u>	<u>-</u>
Texas Department of Motor Vehicles:				
Program:				
Automobile Theft Prevention Authority:				
Direct:				
560015 North TX Auto Theft Task Force	N/A	SA-T01-10047-14	850,114	-
560016 North TX Auto Theft Task Force	N/A	SA-T01-10047-15	<u>77,031</u>	<u>-</u>
Total Direct			<u>927,145</u>	<u>-</u>
Total Program			<u>927,145</u>	<u>-</u>
Texas Education Agency:				
Program:				
Juvenile Justice Alternative Education:				
Direct:				
720115 JJAEP School	N/A	JBO 2014-060	601,097	-
720116 JJAEP School	N/A	JBO 2014-060	<u>38,347</u>	<u>-</u>
Total Direct			<u>639,444</u>	<u>-</u>
Total Program			<u>639,444</u>	<u>-</u>

(Continued)

# DALLAS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	CFDA Number	Grant Number	Expenditures	Amounts Passed Through to Subrecipients
Texas Juvenile Justice Department:				
Program:				
Juvenile Justice Delinquency Prevention—State:				
Direct:				
710815 State Aid	N/A	TJJD-A-15-057	\$ 7,455,944	\$ -
710816 State Aid	N/A	TJJD-A-16-057	781,611	-
711615 Special Needs Diversionary Program	N/A	TJJD-M-15-057	220,022	-
711616 Special Needs Diversionary Program	N/A	TJJD-M-16-057	22,855	-
712515 Commitment Reduction Program	N/A	TJJD-C-15-057	2,070,569	-
712715 Grant "N" Mental Health Services	N/A	TJJD-N-15-057	571,901	-
720115 JJAEP School	N/A	TJJD-P-15-057	541,972	-
720116 JJAEP School	N/A	TJJD-P-16-057	<u>48,590</u>	<u>-</u>
Total Direct			<u>11,713,464</u>	<u>-</u>
Total Program			<u>11,713,464</u>	<u>-</u>
Texas School Safety Center				
Program:				
Tobacco Compliance for Local Law Enforcement				
Direct:				
1000615 Tobacco Compliance Grant	N/A	4500088151	6,625	-
1000616 Tobacco Compliance Grant	N/A	4500099037	<u>220</u>	<u>-</u>
Total Direct			<u>6,845</u>	<u>-</u>
Total Program			<u>6,845</u>	<u>-</u>
Total Expenditures of State Awards			<u>25,531,794</u>	<u>2,755,500</u>
TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS			<u>\$ 111,641,722</u>	<u>\$21,671,534</u>

See accompanying notes to schedule of expenditures of federal and state awards.

(Concluded)

# DALLAS COUNTY, TEXAS

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS YEAR ENDED SEPTEMBER 30, 2015

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### **(1) General**

The accompanying schedule of expenditures of federal and state awards (the Schedule) 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, 2015. The County's reporting entity is defined in note 1.A to the County's basic financial statements.

### **(2) Basis of Accounting**

The Schedule was prepared using the modified accrual basis of accounting. Federal and state award revenues are reported as intergovernmental revenues 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 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, 2015.

### **(4) State Grants**

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

# DALLAS COUNTY, TEXAS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2015

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### Section I—Summary of Auditors' Results

#### Financial Statements

1. Type of auditors' report issued: Unmodified
- Internal control over financial reporting:
2. Material weakness(es) identified? \_\_\_\_\_ yes X no
3. Significant deficiency(ies) identified that are not considered to be material weakness(es)? X yes \_\_\_\_\_ none reported
4. Noncompliance material to financial statements noted? \_\_\_\_\_ yes X no

#### Federal Awards

##### Internal control over major programs:

5. Material weakness(es) identified? \_\_\_\_\_ yes X no
6. Significant deficiency(ies) identified that are not considered to be material weakness(es)? X yes \_\_\_\_\_ none reported
7. Type of auditors' report issued on compliance for major programs: Unmodified
8. Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A133? X yes \_\_\_\_\_ no
9. Identification of major programs:

##### Federal:

14.871—Housing Choice Voucher  
93.914—HIV Emergency Relief Project Grants

##### State:

HIV Care Formula Grant  
Tuberculosis Control  
HIV Prevention  
Immunization Grants  
Juvenile Justice Delinquency Prevention—State  
State and Local Narcotics Control Assistance

10. Dollar threshold used to distinguish between type A and type B programs:

Federal: \$2,583,297

State: \$765,953

11. Auditee qualified as low-risk auditee?

Federal Grants  yes  no

State Grants  yes  no

## Section II—Financial Statements Findings

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

**Criteria**—Accounting principles require all financial activity to be reported in the period to which it relates. Accruals and deferrals of expenditures and revenues 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 testing of expenditures, accounts payable and revenue deferrals, we noted several instances in which the transaction was not recorded in the correct period. Known and likely errors identified in the audit of the current year financial statements were evaluated and determined to not have a material impact on the financial statements; however, the process currently in place leaves an unmitigated risk that transactions in the aggregate could accumulate to an amount that is significant to the financial statements.

**Cause**—For cost effectiveness, the County has historically employed a threshold in its review of activities potentially crossing year ends. Only activities and invoices occurring within a certain period or in excess of a certain dollar size are reviewed in detail to determine whether accrual or deferral is necessary. This process assumes that the items missed in this review are immaterial to the County’s operations.

**Perspective**—We noted errors in the General Fund, the Major Projects Fund, the Major Grants Fund, and the Non-Major Funds aggregating to a net effect of approximately \$6.6 million. In each case they were considered not to be material by management and were not corrected.

**Asserted Effect**—This process could result in undetected errors.

**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**—See Corrective Action Plan.

## **Section III –Award Findings and Questioned Costs**

### **2015-002 State and Local Narcotics Control Assistance**

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

**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 on equipment.

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

**Questioned Costs**—None

**Perspective**—6 of 43 selections tested could not be located and 4 of 43 selections tested were not properly tagged.



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

**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.

# DALLAS COUNTY, TEXAS

## CORRECTIVE ACTION PLAN FOR THE YEAR ENDED SEPTEMBER 30, 2015

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

**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, 2016. 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.

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

**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, 2016. 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

# DALLAS COUNTY, TEXAS

## STATUS OF PRIOR YEAR FINDINGS FOR THE YEAR ENDED SEPTEMBER 30, 2015

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### STATUS OF PRIOR YEAR FINDINGS—FEDERAL

#### 2014-01 Activities Allowed or Unallowed/Allowable Costs

##### Responsible Party—Dallas County’s District Attorney’s Office

*Corrective Action*—A control environment has already been put in place to ensure that there is proper oversight of the expenditures of the program by individuals that are knowledgeable of the programs requirements and that understand which activities of cost are permissible or not under the programs. Such transactions will be appropriately reviewed prior to processing and allow for more transparency. The District Attorney’s Office will maintain an effective control environment to ensure the procurement for all goods and services are processed through the County’s Purchasing Department in accordance with Dallas County Code and the Guide to Equitable Sharing for State and Local Law Enforcement Agencies.

*Status*—\$51,191 has been reimbursed in January FY15. (State Bar Dues). It is agreed that State Bar dues are an impermissible use of federal forfeiture funds (they are an appropriate expenditure of State forfeiture account proceeds). The District Attorney’s Office has disbursed a check totaling \$153,876 (for three years of State Bar dues) from the District Attorney’s state forfeiture account (such an expenditure is authorized under the Texas Code of Criminal Procedure, Art. 59.06 [d-4] [9]) to reimburse the Department of Justice federal forfeiture account.

A control environment has already been put in place to ensure that there is proper oversight of the expenditures of the program by individuals that are knowledgeable of the program’s requirements and understand which activities or costs are permissible or not under the programs. Such transactions will be appropriately reviewed prior to processing and allow for more transparency. The District Attorney’s Office maintains an effective control environment to ensure the procurement for all goods and services are processed through the County’s Purchasing Department in accordance with Dallas County Code and the ‘Guide to Equitable Sharing for State and Local Law Enforcement Agencies’.

Checks and balances have been and are being implemented to ensure that proper procedures will be implemented and enforced now and in the future.

#### 2014-02 Equipment and Real Property Management

##### Responsible Party—Dallas County’s District Attorney’s Office

*Corrective Action*—The District Attorney’s Office has developed a more complete list (of both capital and non-capital assets) of vehicles, equipment, firearms and personal equipment, furniture, computers, software, etc. for items seized via forfeiture or purchased with forfeiture funds. The District Attorney’s Office management has designed and implemented control activities to ensure proper records are maintained in accordance with 2 CFR Section 215.34(f)(1) and Dallas County Code Section 90-373 for equipment/property and that the equipment/property itself is accounted for and tracked at an appropriately detailed level.

*Status*—The County maintains a listing of property purchases (capital assets) valued at \$5,000 or more in accordance with Dallas County Code Section 70.361. The District Attorney’s Office is developing a complete (of both capital and non-capital assets) list of vehicles, equipment, weapons, furniture, computers, software, etc. for items seized via forfeiture or purchased with forfeiture funds. The District Attorney’s Office management has designed and implemented control activities to ensure proper records are maintained in accordance with 2 CFR Section 215.34(f)(1) and Dallas County Code Section 90-373 for equipment/property and that the equipment/property itself is accounted for and tracked at an appropriately detailed level.

The District Attorney’s Office is working with the Auditor’s Office to implement better inventory control and the original inventory list has been updated for all inventory purchased in the past two years. The District Attorney’s Office is going to check the Inventory list annually and maintain/track the property according to Dallas County Code Chapter 90 Article III Property Management and UGMS 2 CFR Section 215.34.

### **2014-03 Procurement and Suspension and Debarment**

#### **Responsible Party—Dallas County’s District Attorney’s Office**

*Corrective Action*—The District Attorney’s Office will maintain an effective control environment to ensure the procurement for all goods and services are processed through the County’s Purchasing Department in the future in accordance with 2 CFR Part 215.46 with particular attention that the necessary procedures are followed to ensure that the entities are not suspended or debarred in accordance with 2 CFR 180.300. A control environment has already been put in place to ensure that there is proper oversight of the expenditures of the program by individuals that are knowledgeable of the program’s requirements and understand which activities or costs are permissible or not under the programs. Such transactions will be appropriately reviewed prior to processing. Checks and balances have been and are being implemented to ensure that proper procedures will be implemented and enforced now and in the future.

*Status*—Resolved. Process changed June 2015 when forfeiture funds were moved to Project 91011 DOJ and 91012 Treasury. Requisitions are now electronically submitted to Purchasing. RMR’s are now prepared upon receipt of goods or merchandise and forwarded to Accounts Payable for processing payment.

The District Attorney’s Office has implemented a Federal Forfeiture Fund Policy and Procedures Manual that adheres to the Guide to Equitable Sharing for State and Local Law Enforcement Agencies (April 2009 with update on 7/30/2014) and Guide to Equitable Sharing for Foreign Countries and Federal, State, and Local Law Enforcement Agencies (April 2004) and Dallas County policies.

### **STATUS OF PRIOR YEAR FINDINGS-STATE**

#### **State:**

#### **2014-01 Activities Allowed or Unallowed/Allowable Costs**

#### **Responsible Party—Dallas County’s District Attorney’s Office**

*Corrective Action*—Funds have been deposited in County accounts where the County’s management will maintain effective control activities to ensure transactions are appropriately reviewed prior to processing and allow for more transparency. Corrections for past errors have been made. State forfeiture funds should not be used to pay legal settlements. The District Attorney’s Office will ensure that all vehicle accidents are reported immediately in compliance with Dallas County Code Section 90-137, 90-271, 90-272, 90-273, and 90-274 including the use of the Automotive Service Center (ASC) shop for determination of all repairs. A control environment has already been put in place to ensure that there is proper oversight of the expenditures of the

program by individuals that are knowledgeable of the program's requirements and that understand which activities or costs are permissible or not under the programs. Such transactions will be appropriately reviewed prior to processing and allow for more transparency. The District Attorney's Office will maintain an effective control environment to ensure the procurement for all goods and services are processed through the County's Purchasing Department in accordance with Dallas County Code and State statutes.

*Status*—All vehicle accidents are reported immediately in compliance with Dallas County Code Section 90-137, 90-271, 90-272, 90-273, and 90-274 including the use of the ASC shop for determination of all repairs. 2 CFR Section 215.34(f)(5) requires that adequate maintenance procedures shall be implemented to keep the equipment in good condition. While the vehicle was originally purchased with federal forfeiture funds, Code of Criminal Procedure, Art. 59.06(d-4)(1) list equipment as an allowable expenditure and the 'FY2014 Chapter 59 Asset Forfeiture Report by Attorney Representing the State' under 'Section VI. Expenditures, Section C, Equipment' list 'Maintenance Costs' under category '6' which should allow for repairs to County equipment including vehicles.

A control environment has already been put in place to ensure that there is proper oversight of the expenditures of the program by individuals that are knowledgeable of the program's requirements and understand which activities or costs are permissible or not under the programs. Such transactions will be appropriately reviewed prior to processing and allow for more transparency.

## **2014-02 Equipment**

### **Responsible Party—Dallas County's District Attorney's Office**

*Corrective Action*—The County maintains a listing of property purchases (capital assets) valued at \$5,000 or more in accordance with Dallas County Code Section 70.361. The District Attorney's Office has a list and is developing and maintaining a more complete list (of both capital and non-capital assets) of vehicles, equipment, firearms or personal equipment, furniture, computers, software, etc. for items seized via forfeiture or purchased with forfeiture funds. The District Attorney's Office management has designed and implemented control activities to ensure proper records are maintained in accordance with Dallas County Code Section 90-373 for equipment/property and that the equipment/property itself is accounted for and tracked at an appropriately detailed level.

*Status*—The County maintains a listing of property purchases (capital assets) valued at \$5,000 or more in accordance with Dallas County Code Section 70.361. The District Attorney's Office is developing a complete (of both capital and non-capital assets) list of vehicles, equipment, weapons, furniture, computers, software, etc. for items seized via forfeiture or purchased with forfeiture funds. The District Attorney's Office is working with the Auditor's office to implement a better inventory control to ensure proper records are maintained in accordance with 2 CFR Section 215.34(f)(1) and Dallas County Code Section 90-373 for equipment and that the equipment itself is accounted for and tracked at an appropriately detailed level. (See Current Year Finding.)

## **2014-03 Procurement and Suspension and Debarment**

### **Responsible Party—Dallas County's District Attorney's Office**

*Corrective Action*—The District Attorney's Office will maintain an effective control environment to ensure the procurement for all goods and services are processed through the County's Purchasing Department in the future in accordance with particular attention that the necessary procedures are followed to ensure that the entities are not suspended or debarred. A control environment has already been put in place to ensure that there is proper oversight of the expenditures of the program by individuals that are knowledgeable of the

program's requirements and that understand which activities or costs are permissible or not under the programs. Such transactions will be appropriately reviewed prior to processing. Checks and balances have been and are being implemented to ensure that proper procedures will be implemented and enforced now and in the future.

*Status*—Resolved. Process changed June 2015 when forfeiture funds were moved to Project 91054. Requisitions are now electronically submitted to Purchasing. RMR's are now prepared upon receipt of goods or merchandise and forwarded to Accounts Payable for processing payment.

The District Attorney's Office maintains an effective control environment to ensure the procurement for all goods and services are processed through the County's Purchasing Department in the future in accordance with 2 CFR Part 215.46 with particular attention that the necessary procedures are followed to ensure that the entities are not suspended or debarred in accordance with 2 CFR 180.300. A control environment has already been put in place to ensure that there is proper oversight of the expenditures of the program by individuals that are knowledgeable of the program's requirements and understand which activities or costs are permissible or not under the programs. Such transactions will be appropriately reviewed prior to processing.