



DALLAS COUNTY, TEXAS

Single Audit

September 30, 2011

DALLAS COUNTY, TEXAS

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**Report on Internal Control over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards***

The Honorable County Judge
and Commissioners Court:

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 Dallas County, Texas (Dallas County) as of and for the year ended September 30, 2011, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 28, 2012. Our report was modified to include reference to other auditors and adoption of the provisions of Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the Dallas County Hospital District, as described in our report on the County's financial statements. This report does not include the results of the 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

Management of Dallas County is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Dallas County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Dallas County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Dallas County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A deficiency in internal control over financial reporting 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 combination of deficiencies, in internal control over financial reporting, 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. We consider the deficiencies 2011-01 and 2011-02 in Dallas County's internal control over financial reporting described in the accompanying schedule of findings and questioned costs to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Dallas County’s financial statements are free of 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 an instance of noncompliance or other matter that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule findings and questioned costs as item 2011-03.

We noted certain matters that we reported to management of Dallas County in a separate letter dated June 15, 2012.

Dallas County’s response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Dallas County’s response and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of Dallas County management, Honorable County Judge, Commissioners Court, others within the entity, and Federal and State awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

March 28, 2012



KPMG LLP
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Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133 and Uniform Grants Management Standards and on Schedule of Expenditures of Federal and State Awards

The Honorable County Judge
and Commissioners Court:

Compliance

We have audited Dallas County, Texas' (Dallas County) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* and State of Texas Uniform Grant Management Standards (UGMS) that could have a direct and material effect on each of Dallas County's major federal and state programs for the year ended September 30, 2011. Dallas County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and state programs is the responsibility of Dallas County's management. Our responsibility is to express an opinion on Dallas County's compliance based on our audit.

Dallas County's basic financial statements include the operations of the Dallas County Hospital District (the District), which received federal awards that are not included in the schedule of federal and state awards during the year ended September 30, 2011. Our audit, described below, did not include the operations of the District, because the District engaged other auditors to perform an audit in accordance with OMB Circular A-133.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and UGMS. 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 Dallas 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. Our audit does not provide a legal determination of Dallas County's compliance with those requirements.

As described in item 2011-06 in the accompanying schedule of findings and questioned costs, Dallas County did not comply with requirements regarding matching that are applicable to its Violence Against Women Formula Grant. Compliance with such requirements is necessary, in our opinion, for Dallas County to comply with the requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, Dallas County complied, in all material respects, with the compliance requirements referred to above that could have a

direct and material effect on each of its major federal and state programs for the year ended September 30, 2011. The results of our auditing procedures also disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2011-04, 2011-07 and 2011-08.

Internal Control over Compliance

Management of Dallas County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal and state programs. In planning and performing our audit, we considered Dallas County's internal control over compliance with the requirements that could have a direct and material effect on a major federal or state program to determine the auditing procedures for the purpose of expressing our opinion on compliance 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 Dallas 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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as items 2011-04 through 2011-08. 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.

Schedule of Expenditures of Federal and State Awards

We have audited 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 as of and for the year ended September 30, 2011, and have issued our report thereon dated March 28, 2012. Our report was modified to include a reference to other auditors and the adoption of the provisions of Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise Dallas County's basic financial statements. 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Dallas County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Dallas County's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of Dallas County's management, Honorable County Judge, Commissioners Court, others within the entity, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

June 15, 2012 except for the paragraph related to the
Schedule of Expenditures of Federal and State Awards,
which is as of March 28, 2012

DALLAS COUNTY, TEXAS
Schedule of Expenditures of Federal and State Awards
Year ended September 30, 2011

Federal or state grantor/pass-through grantor/ other grantor/program title/grant title	Federal CFDA number	Grant number	Expenditures	Amounts passed through to subrecipients
<i>Child Nutrition Cluster</i>				
U.S. Department of Agriculture:				
Texas Health and Human Services Commission:				
Program – School Breakfast Program:				
Federal – pass through:				
51101 Juvenile Department School Breakfast Program	10.553	2003-705	\$ 320,350	—
Total indirect			320,350	—
Total program			320,350	—
Total CFDA 10.553			320,350	—
Program – National School Lunch Program:				
Federal – pass through:				
5110-5116 Juvenile Department School Lunch/Snack Program	10.555	057-204	629,211	—
Total indirect			629,211	—
Total program			629,211	—
Total CFDA 10.555			629,211	—
<i>Total Child Nutrition Cluster</i>			949,561	—
U.S. Department of Housing and Urban Development:				
U.S. Department of Housing and Urban Development:				
Program – Community Development Block Grants/Entitlement Grants:				
Federal – direct:				
Community Development Block Grants	14.218	B-97-UC-48-0003	32,841	—
Community Development Block Grants	14.218	B-06-UC-48-0003	25,736	25,736
Community Development Block Grants	14.218	B-07-UC-48-0003	61,166	16,166
Community Development Block Grants	14.218	B-08-UC-48-0003	195,761	45,377
Community Development Block Grants	14.218	B-09-UC-48-0003	384,918	220,263
Community Development Block Grants	14.218	B-10-UC-48-0003	1,459,504	400,473
Total Direct			2,159,926	708,015
Total program			2,159,926	708,015
Program – Community Development Block Grants/Entitlement Grants:				
Federal – direct:				
950011 Neighborhood Stabilization	14.218	B-11-UN-48-0001	155,500	—
Total Direct			155,500	—
Total program			155,500	—
Total CFDA 14.218			2,315,426	—
U.S. Department of Housing and Urban Development:				
Program – Emergency Shelter Grant Program:				
Federal – direct:				
960009 Emergency Shelter Grant	14.231	S08-UC-48-0005	(1,016)	(1,016)
960010 Emergency Shelter Grant	14.231	S09-UC-48-0005	2,747	1,312
960011 Emergency Shelter Grant	14.231	S10-UC-48-0005	74,005	74,005
Total Direct			75,736	74,301
Total program			75,736	74,301
Total CFDA 14.231			75,736	74,301
Program – Shelter Plus Care:				
Federal – direct:				
290609 Shelter Plus Care	14.238	TX01C600025	113,526	—
Total Direct			113,526	—
Total program			113,526	—
Total CFDA 14.238			113,526	—
City of Dallas:				
Program – HOME Investment Partnerships Program:				
Federal – pass through:				
810011 City Home	14.239	CTGH184343/184344	321,644	—
Total indirect			321,644	—
Total program			321,644	—
U.S. Department of Housing and Urban Development				
Program – HOME Investment Partnerships Program:				
Federal – direct:				
HOME Investment Partnerships Program	14.239	M-06-UC-48-0221	19,485	—
HOME Investment Partnerships Program	14.239	M-07-UC-48-0221	6,838	—
HOME Investment Partnerships Program	14.239	M-08-UC-48-0221	16,101	—
HOME Investment Partnerships Program	14.239	M-09-UC-48-0221	434,205	—
HOME Investment Partnerships Program	14.239	M-10-UC-48-0221	201,556	—
Total Direct			678,185	—
Total program			678,185	—
Total CFDA 14.239			999,829	—

DALLAS COUNTY, TEXAS
Schedule of Expenditures of Federal and State Awards
Year ended September 30, 2011

Federal or state grantor/pass-through grantor/ other grantor/program title/grant title	Federal CFDA number	Grant number	Expenditures	Amounts passed through to subrecipients
City of Dallas:				
Program – Housing Opportunities for Persons with AIDS:				
Federal – pass through:				
820009 Housing Opportunities for Persons With AIDS	14.241	09-1910	\$ (1,172)	—
820010 Housing Opportunities for Persons With AIDS	14.241	10-2365	1,160,391	—
820011 Housing Opportunities for Persons With AIDS	14.241	11-2397	(25)	—
820109 Housing Opportunities for Persons With AIDS	14.241	09-1910	39,961	—
820110 Housing Opportunities for Persons With AIDS	14.241	10-2365	50,408	—
Total indirect			1,249,563	—
Total program			1,249,563	—
Department of State Health Services:				
Program – Housing Opportunities for Persons with AIDS:				
Federal – pass through:				
820310 DSHS HOPWA/HIV	14.241	2010-034043-001	24,125	24,115
820311 DSHS HOPWA/HIV	14.241	2011-037677-001	34,911	34,911
820410 DSHS Program HIV HOPWA	14.241	2010-034043-001	50	—
820411 DSHS Program HIV HOPWA	14.241	2011-037677-001	11	—
Total indirect			59,097	59,026
Total program			59,097	59,026
Total CFDA 14.241			1,308,660	59,026
U.S. Department of Housing and Urban Development				
Program: Homelessness Prevention and Rapid Re-Housing Program (HPRP):				
Federal – direct:				
960209 Homelessness Prevention and Rapid Re-Housing (ARRA)	14.257	S09-UY-48-0005	225,654	—
Total Direct			225,654	—
Total program			225,654	—
Total CFDA 14.257			225,654	—
U.S. Department of Housing and Urban Development				
Program – Section 8 Housing Choice Vouchers:				
Federal – direct:				
800111 Housing Choice Voucher 467	14.871	TX559	27,971,596	—
800211 Section 8 (Special Fees)	14.871	TX559	62,230	—
805004 Section 8 Voucher Program Admin Fee 467	14.871	TX559	55,973	—
806011 Section 8 Home Ownership Program 467	14.871	TX559	248,346	—
Total Direct			28,338,145	—
Total program			28,338,145	—
Total CFDA 14.871			28,338,145	—
U. S. Department of Justice				
Program – State and Local Narcotics Control Assistance:				
Federal – direct:				
91001 Confiscated Funds Constable Pct 4 – Federal	16.unknown	N/A	2,575	—
91002 Sheriff Federal Asset Sharing	16.unknown	N/A	1,129,876	—
91004 Federal Forfeiture Funds Pct 2	16.unknown	N/A	2,923	—
91005 Federal Forfeiture Funds Pct3	16.unknown	N/A	4,176	—
91006 Federal Forfeiture Funds Pct 3	16.unknown	N/A	4,616	—
Total Direct			1,144,166	—
Total program			1,144,166	—
Program – State and Local Narcotics Control Assistance:				
Federal – pass through:				
540DA Forfeiture – Federal	16.unknown	N/A	2,568	—
Total indirect			2,568	—
Total program			2,568	—
Total CFDA 16.000			1,146,734	—
Office of the Governor, Criminal Justice Division:				
Program – Juvenile Accountability Block Grants:				
Federal – pass through:				
701211 Dallas County Juvenile Drug Court	16.523	JB-09-J20-23630-01	177,841	—
701212 Dallas County Juvenile Drug Court	16.523	JB-10-J20-23630-02	10,166	—
730211 Juvenile Accountability Incentive Block Grant	16.523	JB-09-J20-13292-12	239,271	—
730212 Juvenile Accountability Incentive Block Grant	16.523	JB-10-J20-13292-13	3,919	—
Total indirect			431,197	—
Total program			431,197	—
Total CFDA 16.523			431,197	—
Office of Justice Programs/Bureau of Justice Assistance				
Program – Supervised Visitation, Safe Havens for Children :				
Federal – direct:				
601311 Safe Havens: Supervised Visit & Safe Exchange	16.527	2010-CW-AX-K017	115,114	115,114
Total Direct			115,114	115,114
Total program			115,114	115,114
Total CFDA 16.527			115,114	115,114

DALLAS COUNTY, TEXAS
Schedule of Expenditures of Federal and State Awards
Year ended September 30, 2011

Federal or state grantor/pass-through grantor/ other grantor/program title/grant title	Federal CFDA number	Grant number	Expenditures	Amounts passed through to subrecipients
U. S. Department of Justice:				
City of Dallas:				
Program – Missing Children’s Assistance:				
Federal – pass through:				
640109 Internet Crimes Against Children	16.543	2005-MC-CX-K031	\$ (3,900)	—
640110 Internet Crimes Against Children	16.543	2008-MC-CX-K026	12,442	—
Total indirect			8,542	—
Total program			8,542	—
Total CFDA 16.543			8,542	—
National Institute of Justice/Office of Justice Programs				
Program – National Institute of Justice Research, Evaluation, and Development				
Project Grants:				
Federal – direct:				
620510 D.A.’s Office Motor Vehicle Theft DNA Demonstration	16.560	2009-DNR-109	196,226	—
Total Direct			196,226	—
Total program			196,226	—
Total CFDA 16.560			196,226	—
U. S. Department of Justice:				
Office of the Governor, Criminal Justice Division:				
Program – Crime Victim Assistance:				
Federal – pass through:				
600811 Child Victim’s Assistant	16.575	VA-10-V30-15793-10	51,761	—
600812 Child Victim’s Assistant	16.575	VA-11-V30-15793-11	4,534	—
602011 Emergency Civil Legal Representation	16.575	VA-09-V30-24002-01	68,472	—
602111 Bilingual Protective Order Assistance	16.575	VA-09-V30-23990-01	54,402	—
602211 Bilingual Criminal Justice Advocacy	16.575	VA-09-V30-24001-01	61,016	—
602411 Human Trafficking Victims Intervention	16.575	VA-10-V30-24309-01	7,076	—
Total indirect			247,261	—
Total program			247,261	—
Total CFDA 16.575			247,261	—
Federal Bureau of Investigations (FBI)				
Program – Edward Byrne Memorial Formula Grant Program:				
Federal – pass through:				
540011 DEA – HIDTA	16.579	2010-1918	13,635	—
540210 FBI – HIDTA	16.579	281D-DL-58600	922	—
540211 FBI – HIDTA	16.579	281D-DL-58600	14,192	—
Total indirect			28,749	—
Total program			28,749	—
Total CFDA 16.579			28,749	—
U. S. Department of Justice:				
Nat’l Institute of Justice/Office of Justice Programs:				
Program – Drug Court Discretionary:				
Federal – direct:				
251010 PRIDE (Positive Intensive Divert Experience) Court	16.585	2009-DC-BX-0030	140,154	—
Total Direct			140,154	—
Total program			140,154	—
Total CFDA 16.585			140,154	—
U. S. Department of Justice:				
Office of the Governor, Criminal Justice Division:				
Program – Violence Against Women Formula Grants:				
Federal – pass through:				
600011 Protective Order Prosecutor	16.588	WF-10-V30-13430-13	69,169	—
600012 Protective Order Prosecutor	16.588	WF-11-V30-13430-14	6,484	—
600111 Regional Training Coordinator	16.588	WF-10-V30-13429-13	40,833	—
600112 Regional Training Coordinator	16.588	WF-11-V30-13429-14	2,958	—
600211 Protective Order Case Manager	16.588	WF-10-V30-13609-12	68,146	—
600212 Protective Order Case Manager	16.588	WF-11-V30-13609-13	7,115	—
601611 Collaborative Domestic Violence Project VAWA	16.588	WF-10-V30-16181-11	189,601	—
601810 Sexual Assault Prosecutor ARRA	16.588	EF-09-V30-23005-01	65,905	—
601812 Sexual Assault Prosecutor	16.588	WF-11-V30-23005-02	7,784	—
601910 Apprehension & Prosecution of Domestic Violence & Sexual (ARRA)	16.588	EF-09-V30-24110-01	481,886	—
602012 Emergency Civil Legal Representation	16.588	WF-11-V30-24002-02	5,292	—
602112 Bilingual Protective Order Assistance	16.588	WF-11-V30-23990-02	4,333	—
602212 Bilingual Criminal Justice Advocacy	16.588	WF-11-V30-24001-02	6,136	—
602311 Domestic Violence Prosecutor	16.588	WF-10-V30-23998-01	68,039	—
602312 Domestic Violence Prosecutor	16.588	WF-11-V30-23998-02	7,480	—
602512 Specialized Multi Court Prosecutor	16.588	WF-11-V30-24657-01	6,519	—
602612 Collaborative Protective Order Investigator	16.588	WF-11-V30-24669-01	2,360	—

DALLAS COUNTY, TEXAS
Schedule of Expenditures of Federal and State Awards
Year ended September 30, 2011

Federal or state grantor/pass-through grantor/ other grantor/program title/grant title	Federal CFDA number	Grant number	Expenditures	Amounts passed through to subrecipients
602712 Grand Jury Investigator & Advocate	16.588	WF-11-V30-24670-01	\$ 7,735	—
602812 Family Violence Backlog Reduction	16.588	WF-11-V30-24671-01	6,964	—
701410 Strengthening Dallas County Victim Restoration Services ARRA	16.588	EF-09-V30-22963-01	61,058	—
Total indirect			1,115,797	—
Total program			1,115,797	—
Total CFDA 16.588			1,115,797	—
National Institute of Justice/Office of Justice Programs				
Program – Grants to Encourage Arrest Policies and Enforcement of Protection Orders:				
Federal – direct:				
620007 Dallas County Domestic Violence Project	16.590	2007-WE-AX-0019	562,626	—
Total Direct			562,626	—
Total program			562,626	—
Total CFDA 16.590			562,626	—
Dallas Community Supervision and Corrections				
Program – Residential Substance Abuse Treatment for State Prisoners:				
Federal – pass through:				
100411 RSAT Wilmer	16.593	RT-09-A10-14879-11	859,403	—
Total indirect			859,403	—
Total program			859,403	—
Office of the Governor, Criminal Justice Division				
Program – Residential Substance Abuse Treatment for State Prisoners:				
Federal – pass through:				
700611 Residential Drug Treatment Center (Juv)	16.593	RT-10-A10-14874-13	161,657	—
Total indirect			161,657	—
Total program			161,657	—
Total CFDA 16.593			1,021,060	—
U. S. Department of Justice:				
Program – State Criminal Alien Assistance Program:				
Federal – direct:				
47220 SCAAP 2009	16.606	2009-1902	1,291,265	—
Total Direct			1,291,265	—
Total program			1,291,265	—
Total CFDA 16.606			1,291,265	—
North Texas Crime Commission				
Program – Community Prosecution and Project Safe Neighborhoods:				
Federal – pass through:				
511209 DFW FAST	16.609	FWF4010R	5,458	—
511210 DFW FAST	16.609	FWF4010R	(3,717)	—
511211 DFW FAST	16.609	FWF4010R	23,700	—
Total indirect			25,441	—
Total program			25,441	—
Total CFDA 16.609			25,441	—
Office of Community Oriented Policing Services				
Program – Public Safety Partnership and Community Policing Grants:				
Federal – direct:				
510006 COPS Ahead & UHP	16.710	2002ULWX0044	—	—
510210 Cops Technology Program	16.710	2009-CK-WX-0056	77,500	—
Total Direct			77,500	—
Total program			77,500	—
Total CFDA 16.710			77,500	—
<i>JAG Program Cluster</i>				
U. S. Department of Justice:				
City of Dallas:				
Program – Edward Byrne Memorial Justice Assistance Grant Program:				
Federal – pass through:				
202007 Justice Assistance Grant FY07	16.738	2007-DJ-BX-0568	592	—
202008 Justice Assistance Grant FY08	16.738	2008-DJ-BX-0602	178,731	—
202009 Justice Assistance Grant FY09	16.738	2009-DJ-BX-1444	360,226	—
202010 Justice Assistance Grant FY10	16.738	2010-DJ-BX-0481	238,999	—
Total indirect			778,548	—
Total program			778,548	—

DALLAS COUNTY, TEXAS
Schedule of Expenditures of Federal and State Awards
Year ended September 30, 2011

Federal or state grantor/pass-through grantor/ other grantor/program title/grant title	Federal CFDA number	Grant number	Expenditures	Amounts passed through to subrecipients
Office of the Governor, Criminal Justice Division				
Program – Edward Byrne Memorial Justice Assistance Grant Program:				
Federal – pass through:				
100711 Felony DWI Court	16.738	DJ-11-A10-19689-04	\$ 81,107	—
101011 Dallas County Veterans Court	16.738	DJ-09-A10-24133-01	75,655	—
260010 Drug Intervention Court	16.738	DJ-08-A10-16042-09	(194)	—
601511 Child Abuse Court Prosecutor	16.738	DJ-11-A10-16753-08	58,052	—
Total indirect			214,620	—
Total program			214,620	—
Total CFDA 16.738			993,168	—
U. S. Department of Justice:				
City of Dallas:				
Program – Recovery Act-Edward Byrne Memorial JAG Program/Grants to Units of Local Government:				
Federal – pass through:				
202210 Edward Byrne Memorial JAG Program (ARRA)	16.804	2009-SB-B9-0969	2,481	—
Total indirect			2,481	—
Total program			2,481	—
Total CFDA 16.804			2,481	—
Total JAG Program Cluster			995,649	—
National Institute of Justice:				
Program – Forensic DNA Backlog Reduction Program:				
Federal – direct:				
340008 DNA Backlog Reduction Program	16.741	2007-DN-BX-K106	423,230	—
340009 DNA Backlog Reduction Program	16.741	2008-DN-BX-K037	714,444	—
Total Direct			1,137,674	—
Total program			1,137,674	—
Total CFDA 16.741			1,137,674	—
U.S. Department of Transportation:				
Texas Department of Transportation:				
Program – Highway Planning and Construction:				
Federal – pass through:				
13110 Congestion Mitigation Air Quality (CMAQ)	20.205	N/A	361,842	—
Total indirect			361,842	—
North Central Texas Council of Governments:				
Program – Highway Planning and Construction:				
Federal – pass through:				
530409 Courtesy Patrol Program	20.205	187XXIL001	6,938	—
530410 Courtesy Patrol Program	20.205	187XXIL001	(247,176)	—
530411 Courtesy Patrol Program	20.205	187XXIL001	3,086,549	—
530412 Courtesy Patrol Program	20.205	18-1XXF5005	254,954	—
Total indirect			3,101,265	—
Total program			3,463,107	—
Total CFDA 20.205			3,463,107	—
Texas Department of Transportation:				
Program – Capital Assistance Program for Elderly Persons and Persons with Disabilities:				
Federal – pass through:				
840211 Transportation For Elderly	20.513	51018F7334	25,344	—
Total indirect			25,344	—
Total program			25,344	—
Total CFDA 20.513			25,344	—
U.S. Department of Transportation:				
Texas Department of Transportation:				
Program – State and Community Highway Safety:				
Federal – pass through:				
530309 STEP Comprehensive	20.600	2011-Dallasco-S-MYG-yr3-0262	232,443	—
Total indirect			232,443	—
Total program			232,443	—
Total CFDA 20.600			232,443	—

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Federal or state grantor/pass-through grantor/ other grantor/program title/grant title	Federal CFDA number	Grant number	Expenditures	Amounts passed through to subrecipients
U.S. Department of Energy (DOE):				
Texas Department of Housing and Community Affairs:				
Program – Weatherization Assistance for Low-Income Persons:				
Federal – pass through:				
830510 DOE Weatherization	81.042	56100000967	\$ 342,905	—
831110 DOE Weatherization-ARRA	81.042	16090000661	7,068,334	—
831210 ARRA City of Garland Weatherization	81.042	16090000754	517,116	—
831310 ARRA City of Irving Weatherization Program	81.042	16090000748	555,824	—
831410 ARRA City of Carrollton Weatherization Program	81.042	16090000761	56,011	—
831510 ARRA City of Grand Prairie	81.042	16090000762	247,426	—
831610 ARRA City of Mesquite	81.042	16090000763	316,706	—
831710 ARRA City of Richardson Weatherization Program	81.042	16090000764	129,198	—
831810 ARRA City of Balch Springs/ Hutchins	81.042	16090000782	633,937	—
831911 ARRA City of Dallas	81.042	16090001150	4,146,064	—
Total indirect			14,013,521	—
Total program			14,013,521	—
Total CFDA 81.042			14,013,521	—
<i>Title I Part A Cluster</i>				
U. S Department of Education:				
Texas Education Agency:				
Program – Title I Grants to Local Education Agencies:				
Federal – pass through:				
750110 Title I School Improvement Program	84.010	057-814	(2,805)	—
750210 Improving Basic & Delinquent Programs	84.010	057-814	(33,484)	—
750211 Improving Basic & Delinquent Programs	84.010	S010A100043	343,871	—
750212 Improving Basic & Delinquent Programs	84.010	057-814	19,366	—
750911 Title I Part D Delinquent Program	84.010	057-814	1,037,101	—
Total indirect			1,364,049	—
Total program			1,364,049	—
Total CFDA 84.010			1,364,049	—
Program: Title I (ARRA):				
Federal – pass through:				
753110 Title I Part D (ARRA)	84.389	057-814	446,875	—
753510 Title I SIP, ARRA	84.389	10551004057814	(2,049)	—
Total indirect			444,826	—
Total program			444,826	—
Region 10 Education Services (ESC10):				
Program: Title I (ARRA):				
Federal – pass through:				
753010 Title I Part A – (ARRA/Stimulus)	84.389	10551001057950	172,868	—
Total indirect			172,868	—
Total program			172,868	—
Total CFDA 84.389			617,694	—
Total Title I Part A Cluster			1,981,743	—
<i>Special Education Cluster (IDEA)</i>				
Texas Education Agency:				
Program – Special Education Grants to States:				
Federal – pass through:				
750611 Idea B Formula Idea B Cap Bldg & Improvement	84.027	116600010578146000	54,919	—
Total indirect			54,919	—
Total program			54,919	—
Total CFDA 84.027			54,919	—
Program: Special Education – Grants for Infants & Family, Recovery Act:				
Federal – pass through:				
753210 IDEA B Formula (ARRA)	84.391	057-814	45,880	—
Total indirect			45,880	—
Total program			45,880	—
Total CFDA 84.391			45,880	—
Total Special Education Cluster (IDEA)			100,799	—
U. S Department of Education:				
Region 10 Education Services (ESC10):				
Program – English Language Acquisition Grants:				
Federal – pass through:				
751111 Title III Part A LEP	84.365	S365A100043	2,500	—
Total indirect			2,500	—
Total program			2,500	—
Total CFDA 84.365			2,500	—

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Region 10 Education Services (ESC10):				
Program – Improving Teacher Quality State Grants:				
Federal – pass through:				
750311 Title II Part A Teacher and Principal Training and Recruiting	84.367	S367A10041	\$ 4,499	—
Total indirect			4,499	—
Total program			4,499	—
Total CFDA 84.367			4,499	—
Texas Education Agency:				
Program – School Improvement Grants:				
Federal – pass through:				
751010 Title I School Improvement Program (Academy)	84.377	057-814	(1,874)	—
Total indirect			(1,874)	—
Total program			(1,874)	—
Total CFDA 84.377			(1,874)	—
Program – Education Technology State Grants, Recovery Act:				
Federal – pass through:				
753410 Title II D Technology ARRA	84.386	10553001057814	7,398	—
Total indirect			7,398	—
Total program			7,398	—
Total CFDA 84.386			7,398	—
Texas Education Agency:				
Program – State Fiscal Stabilization Fund – Education State Grants, Recovery Act:				
Federal – pass through:				
753310 Title XIV State Fiscal Stabilization Funds ARRA	84.394	10557001057814	—	—
753311 Title XIV State Fiscal Stabilization Funds ARRA	84.394	11557001057814	89,266	—
Total indirect			89,266	—
Total program			89,266	—
Total CFDA 84.394			89,266	—
U.S. Elections Assistance Commission:				
Texas Secretary of State:				
Program – Help America Vote Act Requirements Payments:				
Federal – pass through:				
230104 General HAVA Compliance	90.401	78532	330,197	—
230209 HAVA Program Income	90.401	78532	48,144	—
230211 HAVA Program Income	90.401	78532	306,495	—
Total indirect			684,836	—
Total program			684,836	—
Total CFDA 90.401			684,836	—
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:				
890207 Capacity Building Award	93.008	MRCSG061001-01	165	—
890210 National Association of County and City	93.008	MRC100154	4,159	—
890211 National Association of County and City	93.008	MRC#11154	719	—
Total indirect			5,043	—
Total program			5,043	—
Total CFDA 93.008			5,043	—
<i>Aging Cluster</i>				
Dallas Area Agency on Aging:				
Program – Grants for Supportive Services and Senior Centers:				
Federal – pass through:				
840110 Nutrition Transportation 2010	93.044	2010-732-P	2,065	—
840111 Nutrition Transportation 2011	93.044	2010-1164	341,487	—
Total indirect			343,552	—
Total program			343,552	—
Total CFDA 93.044			343,552	—
Dallas Area Agency on Aging:				
Program – Special Programs for Aging Title III Part C Nutrition Services:				
Federal – pass through:				
840010 Nutrition 2010	93.045	2010-331-SC	4,901	—
840011 Nutrition 2011	93.045	2010-1164	601,342	—
840012 Nutrition 2012	93.045	2011-1510	502	—
840311 Congregate Meals	93.045	2010-1164	1,178,446	—
Total indirect			1,785,191	—
Total program			1,785,191	—
Total CFDA 93.045			1,785,191	—
<i>Total Aging Cluster</i>			2,128,743	—

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Federal or state grantor/pass-through grantor/ other grantor/program title/grant title	Federal CFDA number	Grant number	Expenditures	Amounts passed through to subrecipients
Department of State Health Services:				
Program – CPS – Laboratory Response Network:				
Federal – pass through:				
872010 Bioterrorism Preparedness lab	93.069	2009-032152-001	\$ 207	—
872011 Bioterrorism Preparedness lab	93.069	2010-035441-001	147,955	—
872012 Bioterrorism Preparedness lab	93.069	2011-038669-001	17,813	—
872310 CPS/Bioterrorism Preparedness	93.069	2009-031826-001	(151,077)	—
872311 CPS/Bioterrorism Preparedness	93.069	2009-035368-001	1,088,926	—
872312 CPS/Bioterrorism Preparedness	93.069	2011-038803-001	230,951	—
872510 CPS – Cities Readiness Initiative	93.069	2009-031826-001	101,158	—
872511 CPS – Cities Readiness Initiative	93.069	2010-035577-001	139,652	—
872512 CPS – Cities Readiness Initiative	93.069	2011-038521-001	31,356	—
873310 CPS – (PHER)	93.069	2010-033408-001	59,344	—
Total indirect			1,666,285	—
Total program			1,666,285	—
Total CFDA 93.069			1,666,285	—
Department of State Health Services:				
Program – Project Grants and Cooperative Agreements for Tuberculosis				
Control Programs:				
Federal – pass through:				
870710 Tuberculosis	93.116	2010-034147-001	96,007	—
870711 Tuberculosis	93.116	2011-037503-001	654,881	—
Total indirect			750,888	—
Total program			750,888	—
Total CFDA 93.116			750,888	—
U.S. Department of Health and Human Services:				
Department of State Health Services:				
Program – Hansen’s Disease National Ambulatory Care Program:				
Federal – pass through:				
870510 Hansen’s Disease	93.215	2010-025324-001	5,347	—
Total indirect			5,347	—
Total program			5,347	—
Total CFDA 93.215			5,347	—
<i>Immunization Cluster</i>				
Department of State Health Services:				
Program – Immunizations Grants:				
Federal – pass through:				
870810 Immunization Registry	93.268	2010-032092-001	3,266	—
870811 Immunization Registry	93.268	2011-036727-001	734,475	—
870812 Immunization Registry	93.268	2012-039557-001	150,848	—
871010 Immunization Registry P I	93.268	2010-032092-001	(524)	—
871011 Immunization Registry P.I.	93.268	2011-36727-001	172,367	—
871012 Immunization Registry P.I.	93.268	2012-39557-001	23,550	—
871511 Adult Safety Net Program	93.268	2011-36727-001	27,324	—
Total indirect			1,111,306	—
Total program			1,111,306	—
Total CFDA 93.268			1,111,306	—
Department of State Health Services:				
Program – Immunizations-ARRA:				
Federal – pass through:				
871111 Immunization ARRA	93.712	2011-036282-001	1,031,029	—
Total indirect			1,031,029	—
Total program			1,031,029	—
Total CFDA 93.712			1,031,029	—
<i>Total Immunization Cluster</i>				
			2,142,335	—
Department of State Health Services:				
Program – Centers for Disease Control & Prevention:				
Direct:				
872911 Infectious Disease Control Unit FLU-LAB	93.283	2011-036295-001	4,995	—
Total Direct			4,995	—
Total program			4,995	—
Total CFDA 93.283			4,995	—
Department of State Health Services:				
Program – Strengthening Public Health Infrastructure:				
Direct:				
890311 Strengthening Public Health	93.507	1U58CD001278-01	47,084	—
Total Direct			47,084	—
Total program			47,084	—
Total CFDA 93.507			47,084	—

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Federal or state grantor/pass-through grantor/ other grantor/program title/grant title	Federal CFDA number	Grant number	Expenditures	Amounts passed through to subrecipients
Attorney General of Texas:				
Program – Child Support Enforcement:				
Federal – pass through:				
31901 IV-D Fees Dist Clerk	93.563	N/A	\$ 1,478,041	—
31902 IV-D Fees Constable	93.563	N/A	158,316	—
31903 IV-D Fees Child Support	93.563	N/A	902,805	—
31904 Child Support Customer Service	93.563	N/A	26,408	—
31905 Child Support IV-D Local Rule Incentive	93.563	N/A	72,656	—
Total indirect			2,638,226	—
Total program			2,638,226	—
Total CFDA 93.563			2,638,226	—
U.S. Department of Health and Human Services:				
Department of State Health Services:				
Program – Refugee and Entrant Assistance Discretionary Grants:				
Federal – pass through:				
870211 TB Refugee	93.566	2011-037253-001	930,365	—
Total indirect			930,365	—
Total program			930,365	—
Total CFDA 93.566			930,365	—
Texas Department of Housing and Community Affairs:				
Program – Low Income Home Energy Assistance:				
Federal – pass through:				
830105 CEAP Other	93.568	582102	(95)	—
830109 CEAP 2009	93.568	58090000426	(82,000)	—
830110 CEAP	93.568	58100000838	5,213,977	—
830111 CEAP	93.568	58110001076	6,628,436	—
830210 LIHEAP Weatherization	93.568	81100000906	554,980	—
830211 LIHEAP Weatherization	93.568	81110001163	1,877,799	—
Total indirect			14,193,097	—
Total program			14,193,097	—
Total CFDA 93.568			14,193,097	—
U.S. Department of Health and Human Services:				
Department of State Health Services:				
Program – Refugee and Entrant Assistance Discretionary Grants:				
Federal – pass through:				
870210 TB Refugee	93.576	2010-033371-001	(1,550)	—
870212 TB Refugee	93.576	2012-039935-001	226	—
Total indirect			(1,324)	—
Total program			(1,324)	—
Total CFDA 93.576			(1,324)	—
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	23357384	484,874	—
47760 Child Specific Expense	93.658	23380594	29,711	—
Total indirect			514,585	—
Total program			514,585	—
Texas Juvenile Probation Commission:				
Program – Foster Care – Title IV E:				
Federal – pass through:				
710608 Title IV-E	93.658	TJPC-E-057-2008	500,000	—
Total indirect			500,000	—
Total program			500,000	—
Total CFDA 93.658			1,014,585	—
Department of State Health Services:				
Program – CPS – Laboratory Response Network – HPPL:				
Federal – pass through:				
872810 CPS – Laboratory Response Network – HPP	93.889	2009-032215-001	(22)	—
872811 CPS – Laboratory Response Network	93.889	2010-035150-001	15,237	—
Total indirect			15,215	—
Total program			15,215	—
Total CFDA 93.889			15,215	—

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Federal or state grantor/pass-through grantor/ other grantor/program title/grant title	Federal CFDA number	Grant number	Expenditures	Amounts passed through to subrecipients
U.S. Department of Health and Human Services:				
Program – HIV Emergency Relief Project Grants:				
Federal – direct:				
6550210 RW HIV/AIDS Part A Formula Admin agency	93.914	H 89-HA-00014-20-01	\$ 3,474,208	2,762,614
6550211 RW HIV/AIDS TEA 2009 Part A Formula Admin agency	93.914	H89HA00014-21-04	6,167,579	5,800,744
6550310 RW HIV/AIDS Part A Formula Admin Agency	93.914	H 89-HA-00014-20-01	284,287	—
6550311 RW HIV/AIDS TEA 2009 Part A Formula Quality Management	93.914	H89HA00014-21-04	103,857	—
6550610 RW HIV/AIDS Part A Formula Admin Agency	93.914	H 89-HA-00014-20-01	31,838	—
6550611 RW HIV/AIDS TEA 2009 Part A Formula	93.914	H89HA00014-21-04	115,580	—
6550810 RW HIV/AIDS Part A Supplemental	93.914	H 89-HA-00014-20-01	2,772,953	2,554,357
6550811 RW HIV/AIDS TEA 2009 Part A Supplemental	93.914	H89HA00014-21-04	593,129	593,129
6550910 RW TMA 2006 Part A Supplemental	93.914	H 89-HA-00014-20-01	71,687	—
6551010 RW TMA 2006 Minority AIDS Initiative Admin and Contractual	93.914	H-89-HA-00014-20-01	384,741	365,482
6551011 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Admin Agency	93.914	H89HA00014-21-04	293,941	264,206
6551110 RW TMA 2006 Minority AIDS Initiative Quality Management	93.914	H-89-HA-00014-20-01	13,024	—
6551111 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Quality Management	93.914	H89HA00014-21-04	15,551	—
Total Direct			<u>14,322,375</u>	<u>12,340,532</u>
Total program			<u>14,322,375</u>	<u>12,340,532</u>
Total CFDA 93.914			<u>14,322,375</u>	<u>12,340,532</u>
Department of State Health Services:				
Program – HIV Care Formula Grants:				
Federal – pass through:				
6560010 DSHS Part B – HIV RW Admin Agency	93.917	2010-034671	213,642	—
6560011 DSHS Part B – HIV RW Admin Agency	93.917	2011-037895	151,979	—
6560310 DSHS Part B--HIV – RW Service Delivery	93.917	2010-034671	2,183,052	2,183,052
6560311 DSHS Part B--HIV – RW Service Delivery	93.917	2011-037895	1,715,687	1,715,687
Total indirect			<u>4,264,360</u>	<u>3,898,739</u>
Total program			<u>4,264,360</u>	<u>3,898,739</u>
Total CFDA 93.917			<u>4,264,360</u>	<u>3,898,739</u>
U.S. Department of Health and Human Services:				
Department of State Health Services:				
Program – Human Immune Virus/Acquired Immunio-Deficiency Syndrome Surveillance:				
Federal – pass through:				
870310 AIDS Surveillance	93.944	2010-034510-001	61,609	—
870311 AIDS Surveillance	93.944	2011-037682-001	249,768	—
872710 AIDS Surveillance Prenatal	93.944	2010-034572-001	9,914	—
872711 AIDS Surveillance Prenatal	93.944	2011-037637-001	43,201	—
Total indirect			<u>364,492</u>	<u>—</u>
Total program			<u>364,492</u>	<u>—</u>
Total CFDA 93.944			<u>364,492</u>	<u>—</u>
Department of State Health Services:				
Program – Preventive Health Services Sexually Transmitted Disease Control Grants:				
Federal – pass through:				
870610 VD Epidemiology	93.977	2010-034549-001	590,527	—
870611 VD Epidemiology	93.977	2011-037542-001	1,038,154	—
874010 Sypthilis Elimination effort program	93.977	2010-034549-001	86,561	—
874011 Sypthilis Elimination effort program	93.977	2011-037542-001	276,388	—
874110 HIV Prevention Special Projects	93.977	2010-034549-001	21,595	—
874111 HIV Prevention Special Projects	93.977	2011-037542-001	259,363	—
874210 Expanded HIV Testing Budget	93.977	2010-034549-001	9,236	—
874211 Expanded HIV Testing Budget	93.977	2011-037542-001	50,795	—
Total indirect			<u>2,332,619</u>	<u>—</u>
Total program			<u>2,332,619</u>	<u>—</u>
Total CFDA 93.977			<u>2,332,619</u>	<u>—</u>
Department of State Health Services:				
Program – Preventive Health Services Sexually Transmitted Disease Research, Demonstrations, and Public Information Education Grants:				
Federal – pass through:				
870910 STD Training	93.978	2010-034637-001	74,321	—
Total indirect			<u>74,321</u>	<u>—</u>
Total program			<u>74,321</u>	<u>—</u>
Total CFDA 93.978			<u>74,321</u>	<u>—</u>
Department of State Health Services:				
Program – Preventive Health and Health Services Block Grant:				
Federal – pass through:				
871211 RLSS-Local Public Health System	93.991	2010-035515-001	185,417	—
Total indirect			<u>185,417</u>	<u>—</u>
Total program			<u>185,417</u>	<u>—</u>
Total CFDA 93.991			<u>185,417</u>	<u>—</u>

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U.S. Department of Homeland Security:				
U.S. Immigration and Customs Enforcement:				
Program – High Intensity Drug Trafficking Areas Program:				
Federal – direct:				
540110 DHS/ICE Joint Task Forces	95.001	2007-2038	\$ 10,244	—
540111 DHS/ICE Joint Task Forces	95.001	2010-1918	58,731	—
Total Direct			68,975	—
Total program			68,975	—
Total CFDA 95.001			68,975	—
Social Security Administration:				
Social Security Administration:				
Program – Social Security Disability Insurance:				
Federal – direct:				
590010 Social Security Fraud Investigation	96.001	SS06-10-60012	155,117	—
590011 Social Security Fraud Investigation	96.001	SS06-10-60012	139,635	—
47750 Social Security Recovery	96.001	N/A	465,800	—
Total Direct			760,552	—
Total program			760,552	—
Total CFDA 96.001			760,552	—
U.S. Department of Homeland Security:				
Governor's Division of Emergency Management:				
Program – State Homeland Security Program:				
Federal – pass through:				
410504 2004 State Homeland Security Program	97.004	2004-SHSP-48113	203	—
Total indirect			203	—
Total program			203	—
Total CFDA 97.004			203	—
U.S. Department of Homeland Security:				
Governors Division of Emergency Management:				
Program – Urban Area Security Initiative:				
Federal – pass through:				
410706 2006 Urban Area Security Initiative	97.008	2006-GE-T6-0068	543	—
410709 Urban Areas Security Initiative	97.008	2009-SS-T9-0064	104,798	—
410710 Urban Areas Security Initiative	97.008	2010-SS-T0-0008	68,201	—
Total indirect			173,542	—
Total program			173,542	—
Total CFDA 97.008			173,542	—
Governor's Division of Emergency Management:				
Program – Disaster Grants – Public Assistance (Presidentially Declared Disaster):				
Federal – pass through:				
430408 Hurricane Gustav Emergency Assistance	97.036	EM-3290-TX	57,991	—
Total indirect			57,991	—
Total program			57,991	—
Total CFDA 97.036			57,991	—
Governors Division of Emergency Management:				
Program – Citizen Corps:				
Federal – pass through:				
410806 CCP – Citizen Corps	97.053	2006-GE-T6-0068	(543)	—
410807 CCP – Citizen Corps	97.053	2007-GE-T7-0024	—	—
Total indirect			(543)	—
Total program			(543)	—
Total CFDA 97.053			(543)	—
Grand total federal			111,616,296	17,195,727
State of Texas:				
Attorney General of Texas:				
Program – Victim Information and Notification Everyday:				
Direct:				
240011 Victim Information Notification Everyday	N/A	1120716	115,425	—
240012 Victim Information Notification Everyday	N/A	1224203	125,918	—
Total Direct			241,343	—
Total program			241,343	—

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Schedule of Expenditures of Federal and State Awards
Year ended September 30, 2011

Federal or state grantor/pass-through grantor/ other grantor/program title/grant title	Federal CFDA number	Grant number	Expenditures	Amounts passed through to subrecipients
Attorney General of Texas:				
Program – Other Victim Assistance:				
Direct:				
690011 Family Violence Victim Caseworker	N/A	1015932	\$ 45,559	—
690012 Family Violence Victim Caseworker	N/A	1226778	4,199	—
Total Direct			49,758	—
Total program			49,758	—
Community Justice Assistance Program:				
Department of State Health Services:				
Program – Hansen’s Disease National Ambulatory Care Program:				
Pass through:				
870511 Hansen’s Disease	N/A	2011-037656-001	63,890	—
Total indirect			63,890	—
Total program			63,890	—
Department of State Health Services:				
Program – HIV Care Formula Grant:				
Direct:				
6550111 DSHS HIV State Services	N/A	2011-035175	1,484,244	1,484,244
6550112 DSHS HIV State Services	N/A	2012-039164	95,293	95,293
Total Direct			1,579,537	1,579,537
Total program			1,579,537	1,579,537
Department of State Health Services:				
Program – Preventive Health and Health Services Block Grant:				
Direct:				
871212 RLSS-Local Public Health System	N/A	2012-039508-001	16,857	—
Total Direct			16,857	—
Total program			16,857	—
Department of State Health Services:				
Program – Tuberculosis Control:				
Direct:				
870110 TB Prevention & Control	N/A	2010-032848-001	(1,003)	—
870111 TB Prevention & Control	N/A	2011-036068-001	913,908	—
871411 Tuberculosis-Epidemiologic Studies Consortiums	N/A	2011-037262	28	—
Total Direct			912,933	—
Total program			912,933	—
Department of State Health Services:				
Program – African American TB:				
Direct:				
871311 TB State African American Project	N/A	2011-036068-001	113,660	—
871312 TB State African American Project	N/A	2012-039417-001	8,954	—
Total Direct			122,614	—
Total program			122,614	—
District Court:				
Program – State and Local Narcotics Control Assistance:				
Direct:				
91042 State: Sheriff Narcotics Seizure Fund	N/A	N/A	7,652	—
91049 State: Constable 2 Seizures	N/A	N/A	3,124	—
91052 State: Constable 4 Forfeiture Funds	N/A	N/A	9,169	—
91053 State: Constable 5 Confiscated Funds	N/A	N/A	3,301	—
Total Direct			23,246	—
Pass through:				
541 DA Forfeiture – State	N/A	N/A	1,163,482	—
547 DA Forfeitures Gambling	N/A	N/A	258	—
Total indirect			1,163,740	—
Total program			1,186,986	—
Office of the Governor, Criminal Justice Division:				
Program – Crime Lab Equipment:				
Pass through:				
300009 DNA Profiling – Program Income	N/A	SF97-A03-10139	60,853	—
300200 Forensic DNA Lab	N/A	SF00-A10-14610-01	2	—
Total indirect			60,855	—
Total program			60,855	—

DALLAS COUNTY, TEXAS
Schedule of Expenditures of Federal and State Awards
Year ended September 30, 2011

Federal or state grantor/pass-through grantor/ other grantor/program title/grant title	Federal CFDA number	Grant number	Expenditures	Amounts passed through to subrecipients
Program – Criminal Justice Planning (421) Fund:				
Direct:				
100611 Female Offender Program (Felony)	N/A	SF-11-A10-19733-04	\$ 99,394	—
201111 Dallas County DWI Court	N/A	SF-11-A10-18681-05	122,757	—
260212 State Drug Court Training	N/A	SF-12-A10-25027-01	25,760	—
261111 Mental Health Diversion Court	N/A	SF-11-A10-18046-06	19,510	—
601512 Child Abuse Court Prosecutor	N/A	SF-12-A10-16753-09	16,266	—
Total Direct			<u>283,687</u>	—
Total program			<u>283,687</u>	—
Program – Drug Court Program:				
Direct:				
100612 Felony Female Offender Program	N/A	DC-12-A10-19733-05	3,923	—
100712 Felony DWI	N/A	DC-12-A10-19689-05	4,759	—
101012 Dallas County Veterans Court	N/A	DC-12-A10-24133-02	4,651	—
101111 Successful Treatment of Addiction through collaboration	N/A	DC-11-A10-24134-01	174,284	—
101112 Successful Treatment of Addiction through collaboration	N/A	DC-12-A10-24134-02	7,755	—
201112 DWI Misdemeanor Divert Court	N/A	DC-12-A10-18681-06	8,637	—
260011 Drug Intervention Court	N/A	DC-11-A10-16042-10	203,866	—
260012 Drug Intervention Court	N/A	DC-12-A10-16042-11	12,238	—
Total Direct			<u>420,113</u>	—
Total program			<u>420,113</u>	—
TAIP (Treatment Alternative to Incarceration Program):				
Dallas Community Supervision and Corrections:				
Program – Residential Substance Abuse Treatment for State Prisons:				
Pass through:				
100410 Wilmer Residential Substance Abuse	N/A	RT-09-A10-14879-11	286,468	—
Total indirect			<u>286,468</u>	—
Total program			<u>286,468</u>	—
Task Force on Indigent Defense:				
Program – Indigent Defense Grant:				
Direct:				
46645 SB 7 – Indigent Defense Grant	N/A	212-02-057	1,606,934	—
Total Direct			<u>1,606,934</u>	—
Total program			<u>1,606,934</u>	—
Texas Board Foundation:				
Program – Specialized Veterans Court:				
Direct:				
262010 Dallas County Specialized Veterans Court	N/A	40 10	7,432	—
Total Direct			<u>7,432</u>	—
Total program			<u>7,432</u>	—
Texas Commission on Environmental Quality:				
Program – Local Initiative Project:				
Direct:				
200408 Dallas County Clean Air Emissions Task Force	N/A	582-8-89951	1,953	—
200409 Dallas County Clean Air Emissions Task Force	N/A	582-8-89951	796	—
200410 Dallas County Clean Air Emissions Task Force	N/A	582-8-89951	98,620	—
200411 Dallas County Clean Air Emissions Task Force	N/A	582-8-89951	665,536	—
200509 Dallas County Clean Air Vehicle Fleet Initiative	N/A	582-8-89951	(261)	—
200510 Dallas County Clean Air Vehicle Fleet Initiative	N/A	582-8-89951	218	—
94072 Dallas County Clean Air Emissions Task Force		n/a	5,729	—
Total Direct			<u>772,591</u>	—
Total program			<u>772,591</u>	—
Texas Commission on Environmental Quality:				
Program – Air Check Texas Repair & Replacement Assistance Program:				
Direct:				
200311 AirCheck Texas Repair & Replacement	N/A	582-9-90416-05	8,870,813	8,870,813
Total Direct			<u>8,870,813</u>	<u>8,870,813</u>
Total program			<u>8,870,813</u>	<u>8,870,813</u>
Texas Department of Criminal Justice:				
Program – TX Correctional Office on Offenders w/Medical & Mental Impairments:				
Direct:				
204010 TCOOMMI	N/A	696-TC-8-9-L0090	68,750	—
Total Direct			<u>68,750</u>	—
Total program			<u>68,750</u>	—

DALLAS COUNTY, TEXAS
Schedule of Expenditures of Federal and State Awards
Year ended September 30, 2011

Federal or state grantor/pass-through grantor/ other grantor/program title/grant title	Federal CFDA number	Grant number	Expenditures	Amounts passed through to subrecipients
Texas Department of Criminal Justice:				
Program – Alternative to Transitional Treatment Center Program:				
Direct:				
37009 DC Community Continuum of Care (4C Program)	N/A	696-TC-8-9-L00090	\$ (305)	—
37010 DC Community Continuum of Care (4C Program)	N/A	696-CJ-10-11-L124	309,550	—
37012 DC Community Continuum of Care (4C Program)	N/A	696-CJ-12-13-L032	38,834	—
Total Direct			348,079	—
Total program			348,079	—
Texas Department of Motor Vehicles:				
Program – Automobile Theft Prevention Authority:				
Direct:				
560010 North Tx Auto Theft Task Force	N/A	SA-T01-10047-10	995	—
560011 North Tx Auto Theft Task Force	N/A	SA-T01-10047-11	818,943	—
560012 North Tx Auto Theft Task Force	N/A	SA-T01-10047-12	108,273	—
560209 Auto Theft Program Income	N/A	10047-09	25,272	—
Total Direct			953,483	—
Total program			953,483	—
Texas Education Agency:				
Program – Juvenile Justice Alternative Education:				
Direct:				
720111 JJAEP School	N/A	TJPC-P-11-057	887,984	—
720112 JJAEP School	N/A	TJPC-P-2012-057	66,877	—
Total Direct			954,861	—
Total program			954,861	—
Texas Juvenile Probation Commission:				
Program – Juvenile Justice Delinquency Prevention – State:				
Direct:				
710010 TJPC Interest Account	N/A	7100-2010	2,296	—
710311 Community Corrections Assistance Program	N/A	TJPC-Y-2011-057	2,290,345	—
710811 State Aid	N/A	TJPC-A-2011-057	1,336,447	—
710812 State Aid	N/A	TJPC-A-2012-057	676,472	—
711211 Local Post Adjudication Fund	N/A	TJPC-V-2011-057	443,111	—
711511 Salary Adj Funding for Juvenile Probation, Detention, & Correction Officers	N/A	TJPC-Z-2011-057	1,110,792	—
711611 Special Needs Diversionary Program	N/A	TJPC-M-2011-057	221,062	—
711612 Special Needs Diversionary Program	N/A	TJPC-M-2012-057	18,390	—
711811 Progressive Sanctions JPO	N/A	TJPC-F-2011-057	670,412	—
712011 Progressive Sanctions ISJPO	N/A	TJPC-O-2011-057	240,255	—
712211 Intensive Community Based Pilot	N/A	TJPC-U-2011-057	215,481	—
712311 Intensive Community Based Program	N/A	TJPC-X-2011-057	326,968	—
712408 H-Diversion Placement Fund	N/A	TJPC-H-2008-057	286,435	—
712411 H-Diversion Placement Fund	N/A	TJPC-H-2011-057	1,284,262	—
712511 Commitment Reduction Program	N/A	TJPC-C-11-057	2,289,688	—
712512 Commitment Reduction Program	N/A	TJPC-C-2012-057	9,720	—
712610 Reallocation Reimbursement Fund	N/A	TJPC-I-10-057	426,661	—
720111 JJAEP School	N/A	TJPC-P-2011-057	856,360	—
720112 JJAEP School	N/A	TJPC-P-2012-057	98,592	—
Total Direct			12,803,749	—
Total program			12,803,749	—
State Comptroller:				
Program – Tobacco Compliance for Local Law Enforcement:				
Direct:				
1000510 Tobacco Compliance Grant for Local Law Enforcement Agency	N/A	2009-1487	3,856	—
1000711 Tobacco Compliance Grant for Local Law Enforcement Agency	N/A	2010-1479	9,612	—
520010 Tobacco Compliance Grant	N/A	2009-1370	(4,562)	—
520011 Tobacco Compliance Grant	N/A	2010-0734	94,363	—
520012 Tobacco Compliance Grant	N/A	2011-1260	11,241	—
Total Direct			114,510	—
Total program			114,510	—
Program – Minority Business Office:				
Direct:				
200108 Minority Business Office	N/A	2008-1289	33,165	—
Total Direct			33,165	—
Total program			33,165	—
Department of State Health Services:				
Program – HIV Prevention Actives-Health Dept Based:				
Direct:				
870411 HIV Prevention Plan	N/A	2011-037667-001	80,095	—
Total Direct			80,095	—
Total program			80,095	—

DALLAS COUNTY, TEXAS
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Year ended September 30, 2011

Federal or state grantor/pass-through grantor/ other grantor/program title/grant title	Federal CFDA number	Grant number	Expenditures	Amounts passed through to subrecipients
Task Force on Indigent Defense:				
Program – Enhanced & Expanded Video Conference Systems:				
Direct:				
660411 Enhanced & Expanded Video Conferencing	N/A	212-TS-057	\$ 256,773	—
Total Direct			<u>256,773</u>	<u>—</u>
Total program			<u>256,773</u>	<u>—</u>
Dallas Community Supervision and Corrections:				
Program – Texas Veterans Commission Grant:				
Direct:				
262111 Texas Veterans Commission Grant	N/A	FVA 11 0019	39,710	—
262112 Texas Veterans Commissions	N/A	FVA-12-0046	3,310	—
Total Direct			<u>43,020</u>	<u>—</u>
Total program			<u>43,020</u>	<u>—</u>
Grand Total State			<u>\$ 32,139,296</u>	<u>10,450,350</u>

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

DALLAS COUNTY, TEXAS

Notes to Schedule of Expenditures of Federal and State Awards

Year ended September 30, 2011

(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, 2011. 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 \$6,358,924 for the fiscal year ended September 30, 2011. The vaccines are not awards under the grant and have not been included in the Schedule.

(4) State Grants

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

DALLAS COUNTY, TEXAS

Schedule of Findings and Questioned Costs

September 30, 2011

Section I--Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:

Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? _____ X _____ yes _____ no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ yes _____ X _____ none reported

Noncompliance material to the financial statements noted?

_____ yes _____ X _____ no

Federal and State Awards

Internal control over major programs:

- Material weakness(es) identified? _____ yes _____ X _____ no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ X _____ yes _____ none reported

Type of auditors' report issued on compliance for major programs

Unqualified, except for Violence Against Women Formula Grants (ARRA), which is qualified.

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 and UGMS?

_____ X _____

CFDA number	Name of federal program or cluster
16.523	Juvenile Accountability Block Grants
16.588	Violence Against Women Formula Grants (ARRA)
20.205	Highway Planning and Construction
81.042	Weatherization Assistance for Low-Income Persons
84.010 / 84.389	Title 1 Grants to Local Educational Agencies Cluster (ARRA)
93.268/93.712	Immunization Cluster (ARRA)
93.568	Low-Income Home Energy Assistance
93.914	HIV Emergency Relief Project Grants
93.917	HIV Care Formula Grants

DALLAS COUNTY, TEXAS

Schedule of Findings and Questioned Costs

September 30, 2011

**CFDA
number**

Name of state program or cluster

Air Check Texas Repair and Replacement Program
 State and Local Narcotics Control Assistance
 Indigent Defense Grant
 Juvenile Justice Delinquency Prevention and Alternative Education

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

Federal	\$3,000,000
State	\$964,179

Auditee qualified as low-risk auditee?

Federal	<u> </u>	yes	<u> X </u>	no
State	<u> X </u>	yes	<u> </u>	no

DALLAS COUNTY, TEXAS

Schedule of Findings and Questioned Costs

September 30, 2011

Section II-Financial Statement Findings

Finding 2011-01: *Financial Reporting*

Condition

In the prior year, we reported that the County's financial reporting process to prepare the Comprehensive Annual Financial Report (CAFR) is not formally documented. Reliance is placed on Excel extracts and formulas to generate the CAFR. Though the County has identified two possible software packages for CAFR preparation, we note the following deficiencies in the current process until such time as an adequate financial reporting system is put in place:

- The process of downloads, look-ups, eliminations, and report generation requires manual coordination of tasks. The requisite conversion of account codes for basic statement preparation requires manual, labor intensive, and error prone mapping updates. Complexity of account roll-up and elimination leads to difficulty of tracing output to trial balance.
- There is only one employee experienced in the process of converting the fund-level financial statements to government-wide financial statements using Excel.

The combination of the lack of formal, detailed documentation of the process and the fact the process control is vested in a single individual continues to be a single point of failure. This single point of failure increases the risk that if this employee was unable to perform his duties or was no longer employed by the County, the County would require high level skills in Excel and GAAP to produce its CAFR.

In addition, during our journal entry testwork, we found that the Financial Audit Manager has the ability to both prepare and post journal entries to the Oracle system. Additionally, we noted that GASB 34 conversion entries are tracked in an excel spreadsheet, but we were not able to obtain verifiable evidence that these entries were reviewed and approved prior to being incorporated in the GASB 34 conversion schedules. These represent segregation of duties issues and lack of adequate verifiable control over the GASB 34 conversion spreadsheets.

Furthermore, GASB 54: *Fund Balance Reporting and Governmental Fund Type Definitions* was implemented by the County during the current fiscal year. The County did not appear to have completely evaluated the impact of adopting this new standard and did not take the appropriate actions in a timely manner to ensure that the County was ready to implement the new standard. As such, the County did not adopt an accounting policy related to the GASB 54 classification until after year end. While financial statements are correctly stated as of year-end, there were significant adjustments required to accurately reflect these balances from the initial draft financial statements received.

Recommendation

We recommend that management implement a financial reporting system that addresses the risks identified above. The documentation of the financial reporting process should include sufficient detail to enable an individual with adequate knowledge of the Government Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis – for State and Local Governments reporting model to prepare the CAFR in a timely manner. This formal documentation would reduce the risk of a single point of failure related to the preparation of the CAFR.

DALLAS COUNTY, TEXAS

Schedule of Findings and Questioned Costs

September 30, 2011

Additionally, we recommend that the County implement a process to ensure:

- There is proper segregation of duties over the preparation and posting of journal entries
- There is verifiable evidence for review controls in place over the GASB 34 conversion schedules.
- There is proper controls in place to ensure fund balance classifications are properly and accurately recorded in accordance with GASB 54: *Fund Balance Reporting and Governmental Fund Type Definitions*.
- Policies and procedures are in place to properly evaluate and implement newly adopted accounting standards.

Views of Responsible Officials

County Auditor

Excel programs developed internally are highly evolved with GL extracts, calculations and look-up-tables, include explanatory comments, are specifically mapped to a chart of accounts and file layouts conforming to standard statements/schedules. Due to the County's large number of funds and accounts, significant analysis is needed to verify accuracy of transfers and eliminations for both the fund basis and government wide basis of reporting. The work paper journals and reconciliations are delineated within a tab of the excel CAFR tool. Selected reconciliations are performed outside both the core financial system and the excel CAFR tool to confirm accuracy of the output documents. Various staff are assigned components of reconciliations, the primary CAFR preparer summarizes and several reviewers then test the accuracy of reconciliations tracing balances to the GL. We agree evidence of work papers journal review is not denoted in the electronic files. Paper copies with signature will be retained.

While one person is experienced with entry and updates to the excel CAFR tool, back-up is available as team 1 (experienced GL supervisor, experienced Accounting System manager and County Auditor) as well as a third level of support from team 2 (experienced CAFR preparer/Grants Supervisor, experienced system analyst/Grants Supervisor). Functionality, reliability, traceability of the excel CAFR tool is evidenced in the printable lead sheets from the different tabs in the workbooks that tie easily to both prior year CAFR and the Oracle trial balance by fund albeit using an account code conversion matrix.

Agree the Financial Audit Manager has the ability to both prepare and post journal entries to the Oracle System. To compensate for this weakness, support staff will prepare a listing of all journals posted by the manager and initial routine/necessary entries or forward to management.

While the financial preparers were unable to meet target completion dates due to staff shortages, there were no errors discovered nor any adjustment/passed adjustments required to finalize the CAFR after audit review. Staff turnover rate of 36% hampered progress on training programs for CAFR preparation. However, work paper and support documents were reviewed and updated. Options to further automate CAFR preparation included demonstration of three vendor products, and outlined specific tasks for delegation. Pre-planning and calendarizing of task-associated with Oracle 12 was initiated in late FY2011

DALLAS COUNTY, TEXAS

Schedule of Findings and Questioned Costs

September 30, 2011

Finding 2011-02: Bank Reconciliations

Condition

During our audit we found that bank reconciliations for the County's main operating bank account in the general fund had not been prepared by the County Treasurer's Office for the period from June 2011 through September 2011. Staffing constraints and lack of detailed documentation of the process and procedure to perform bank reconciliations have contributed to the delay in preparation of the aforementioned bank reconciliation. It was determined the individual that previously performed the reconciliation for this bank account changed positions and there was no succession plan or knowledge transfer. The effectiveness of the bank reconciliation is diminished when it is not prepared or not prepared in a timely manner. This increases the risk that errors and irregularities will not be identified and resolved.

We also noted that a number of the County's bank reconciliations were not properly reconciling the bank balance to the general ledger balance. There were transactions that should have been included as adjustments to the bank balance (i.e., outstanding wire transfers) to arrive at the adjusted general ledger balance that were included as adjustments to the general ledger balance and vice versa. Consequently, the adjusted general ledger balance was incorrect.

Furthermore, we noted that the unadjusted general ledger balances per the bank reconciliation were reflected in the CAFR as opposed to the adjusted general ledger balances.

Recommendation

We recommend that the County implement a system of internal controls to ensure that all bank reconciliations are prepared in a timely manner and that non-preparation of bank reconciliations are identified and reported in a timely manner. This system of internal controls should include detailed documentation of the process and procedures to reconcile the general fund bank reconciliation and policies for communicating a breakdown in internal controls that could result in increased risks of errors and irregularities.

The County should also implement a system of internal controls to ensure incorrect preparation of bank reconciliations are caught in the normal course of business. This should include proper training of the individuals that prepare and review these bank reconciliations.

Furthermore, the County should implement a process to ensure that the correct cash balances are reflected in the financial statements.

Views of Responsible Officials

County Treasurer:

Agreed, timely, complete and accurate bank reconciliations and communication between Treasurer and Auditor regarding the status and completions of Bank Reconciliation is required.

As noted, during the period June through September 2011, Bank Reconciliations were incomplete as a result of the two primary staff accountable for Bank Reconciliation terminating employment in the Treasurer's office.

DALLAS COUNTY, TEXAS

Schedule of Findings and Questioned Costs

September 30, 2011

The Treasurer's office had and has a succession plan and knowledge transfer capability. The Chief Accountant who supervises the Bank Reconciliation Accountant is responsible to maintain bank reconciliations in the event the Reconciliation Accountant position is vacant or on leave.

A succession of turnover and unavoidable delays in hiring/training replacements caused delays in finalizing preparation of and completing supervisor review of the monthly bank reconciliations.

Bank Reconciliations are current, complete and being communicated timely to the Auditor's office.

Documentation of the Reconciliation Accountant procedures and process has been developed enhancing transfer of knowledge and documentation will continue to be improved to facilitate timely accurate Reconciliation of Bank Accounts in the event of future staffing disruptions.

Treasurer's Reconciliation Accountant and County Auditor staff communication and coordination enhancements have been implemented. Monthly meetings between the staff of both offices occur to better monitor completion and accuracy of Reconciliation process. Treasurer's office provides complete Reconciliations to County Auditor monthly upon completion. The 45 day from the end of each month schedule for completion of the Reconciliations has been adhered to consistently. This is confirmed by monthly report signed by Chief Accountant and Reconciliation Accountant and delivered to County Treasurer and Chief Deputy.

Treasurer Chief Accountant's daily review of Bank Balances, including review of prior day's banking activity in comparison with Bank Balances has always been done as an interim control prior to completion of monthly Reconciliations. Any significant exceptions are immediately provided to the Chief Deputy for review.

In addition the Reconciliation Accountant now completes daily review of General Fund bank account activity including deposits, debits and investments. Paid Items which include checks and electronic payments are updated on a daily basis.

Standard practice was followed regarding timing differences by Treasurer's office with journals submitted to County Auditor. Although final adjusting entries were not submitted prior to year end close, staff review of daily exceptions indicated outstanding entries were not significant compared to the individual fund balances.

County Auditor:

Several mitigating controls are exercised daily and quarterly regarding cash controls. A Proof of Cash completed for each month within 30 days of month end did not disclose any material discrepancies. Daily reconciliation of deposit tickets to online bank reports disclosed minor differences and explained timing issues. The Treasurer regularly communicated concerns about electronic transmissions, returned advices, and departmental deposit shortages. Entries for year end cash count noted Treasurer status and progress toward completing research for bank discrepancies.

Actual general ledger balances were extracted for CAFR preparation. Any material adjustments not booked to the General Ledger are posted to the CAFR as work paper entries. The noted bank reconciliation adjustments (tracked through proof of cash and review of online statements) were determined immaterial and not adjusted to CAFR cash.

DALLAS COUNTY, TEXAS

Schedule of Findings and Questioned Costs

September 30, 2011

Finding 2011-03: *Noncompliance with Texas laws and regulations on annual audit of registry funds*

Condition

The Texas Local Government Code, Section 117.123. Audit, requires that the registry funds be audited at the end of each county fiscal year by an independent certified public accountant in order to issue a written report of the audit to the county judge, each county commissioner, and the clerks within 90 days after the last day of the fiscal year. The required financial information to be reported on has not been produced or finalized for the years ending September 30, 2010 and 2011. As such, the County is not in compliance with the regulations as specified in the Texas Local Government Code, Section 117.123. Audit.

Recommendation

We recommend that the County take the necessary steps to ensure compliance with the above mentioned regulations at its earliest convenience. Additionally, the County should devise a process where necessary financial information on the registry funds is maintained by the District Clerk and County Clerk throughout the year to facilitate the preparation of the financial statements within the prescribed timeframe.

Views of Responsible Officials

As this was a new requirement due to recent statutory changes that affected Dallas County registry funds, the information was not readily available in the format required for the external audit. Both the County and District Clerks offices are working on providing the information in the format required to allow the external auditors to complete the annual audit reports and establish compliance with Texas Local Government Code, Section 117.123.

DALLAS COUNTY, TEXAS

Schedule of Findings and Questioned Costs

September 30, 2011

Section III Federal and State Award Findings and Questioned Costs

CFDA Title: Foster Care – Title IV E

CFDA Number: 93.658

Federal Award Number & Expenditures:

TJPC-E-0572008 \$500,000

Federal Award Year: 2008 – 2011

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

Pass through Entity: Texas Juvenile Probation Commission

Finding 2011-04: Cash Management – Interest Generated

Type of Finding: Significant Deficiency & Noncompliance

Criteria or Specific Requirement

Idle funds are required to be invested in an account that provides a reasonable interest rate and provides necessary protection of principal. Interest generated as a result of Title IV-E Foster Care funds deposited from the Commission is credited to the account for enhancing juvenile justice services.

Condition

The Dallas County Juvenile Probation Commission Grant Funds did not contribute interest on Title IV-E Foster Care funds' idle funds for the year ended August 31, 2011. Idle funds at August 31, 2011 were \$1,952,770.

Questioned Costs

The estimated potential questioned cost is \$2,751, which is determined based on the average of the beginning and ending fund balance of all the Title IV-E funds multiplied by the average monthly TexPool interest rates for the period from September 1, 2010 through August 31, 2011.

Cause

It is the Dallas County informal/unwritten policy not to accrue interest since the Dallas County Juvenile Probation Commission Grant Funds do not receive any indirect cost to help defray administrative cost related to administering the Title IV-E Foster Care Funds. The TexPool overnight interest rate during the year ended August 31, 2011 was less than the administrative/processing charge of .5% to offset the overhead cost by Dallas County. This Dallas County policy was not submitted to the Commission for their approval.

Effect

Interest has not been appropriately applied to the Title IV-E programs.

Recommendation

Dallas County should submit their interest calculation policy to the Commission for review and approval.

DALLAS COUNTY, TEXAS

Schedule of Findings and Questioned Costs

September 30, 2011

Planned Corrective Actions/View of Responsible Officials

Dallas County estimates its minimum overhead cost of investment administration is equal to .5%. Accordingly, the County had an informal policy of not allocating interest until the earned interest rate was equal to or more than .5%.

The County determined that for the entire fiscal period under audit (FY11), the earned interest rate remained below .5% and therefore, no interest was allocated to the Funds.

Due to the continued diminished interest rates, the County adopted a formal policy for FY12 of allocating interest for idle funds using TexPool's overnight interest rate less .5% for overhead costs. If the earned rate of interest is equal to or is less than .5% overhead, the interest is split evenly with the County to help defray the County's administrative costs for handling the investment.

Contact Person and Position

Wessen Stefanos, Grants Audit Manager

Expected Completion Date

October 1, 2011

DALLAS COUNTY, TEXAS

Schedule of Findings and Questioned Costs

September 30, 2011

CFDA Title: Violence Against Women Formula Grant

CFDA Number: 16.588

Federal Award Number & Expenditures:

WF-10-V30-13430-13	\$69,169
WF-10-V30-13429-13	\$40,833
WF-10-V30-23998-01	\$68,039
EF-09-V30-24110-01 – ARRA	\$481,886

Federal Award Year: 2009, 2010

Federal Agency: U.S. Department of Justice

Pass-through Entity: Office of the Governor, Criminal Justice Division

Finding 2011-05: Reporting – No review of informational reports

Type of Finding: Significant Deficiency

Criteria or Specific Requirement

Grantees must submit required reports regarding grant information, performance, and progress towards goals and objectives in accordance with the instructions provided by CJD, or its designee. To remain eligible for funding, the grantee must be able to show the scope of services provided and the impact and quality of those services.

Condition

The Violence Against Women Formula grant has informational reporting requirements twice a year, at the end of January and the end of August. The report is an informational report detailing data about the grant (i.e. how people were served by the grant, the type of services offered, and training requirements that are required by the grant). The Violence Division Administrative Chief did not sign off or document the review of 4 out of 4 programmatic reports selected.

Questioned Cost

None.

Cause

Management does not document its review of the programmatic reports.

Effect

The lack of adequate policies and procedures in place to ensure review of information included in the programmatic report increases the risk that the County will not be in compliance with grant requirements.

DALLAS COUNTY, TEXAS

Schedule of Findings and Questioned Costs

September 30, 2011

Recommendation

Management should implement policies and procedures to ensure all programmatic reports are reviewed and approved by management before being submitted. Additionally, there should be documentation of the review.

Planned Corrective Actions/ Views of Responsible Officials

Programmatic reports are reviewed as part of the normal course of business operations. Historically these reviews were not logged; therefore, there was no record of the review process to track. We have changed our procedures so that as each report is reviewed, the review process is manually logged. This will provide a tracking mechanism for Audit purposes.

Contact Person and Position

Erika Williams, Grant Writer.

Expected Completion Date

06-01-2012 and continuing.

DALLAS COUNTY, TEXAS

Schedule of Findings and Questioned Costs

September 30, 2011

CFDA Title: Violence Against Women Formula Grant

CFDA Number: 16.588

Federal Award Number & Expenditures:

WF-10-V30-13430-13	\$69,169
WF-10-V30-13429-13	\$40,833
WF-11-V30-13429-14	\$2,958
WF-10-V30-13609-12	\$68,146
WF-10-V30-16181-11	\$189,601

Federal Award Year: 2010, 2011

Federal Agency: U.S. Department of Justice

Pass-through Entity: Office of the Governor, Criminal Justice Division

Finding 2011-06: Matching – No monthly activity report filed to document intern hours

Type of Finding: Material noncompliance & Significant Deficiency

Criteria or Specific Requirement

Each intern/volunteer is required to fill out a monthly activity report documenting the number of hours worked each day and type of activities performed. The intern/volunteer's activity report should agree to the number of hours reported in the database, and the intern/volunteer's direct supervisor should review and approve the activity sheet.

Condition

There were several time periods that there were no activity sheets submitted, or the activity sheets submitted had not been reviewed by a supervisor. There were also time periods where the hours reported on the activity sheet did not agree to the number of hours within the database. Additionally, hours that did not qualify as in-kind hours were incorrectly being applied to the grant.

DALLAS COUNTY, TEXAS

Schedule of Findings and Questioned Costs

September 30, 2011

Questioned Costs

There were several time periods that the hours reported on the activity sheet did not tie to the number of hours in the database.

<u>Period</u>	<u>Hour difference</u>	<u>Rate</u>	<u>Total</u>
9/1/10 – 9/30/10	136.5	\$ 21	2,866.50
10/1/10 – 12/31/10	96	21	2,016.00
1/1/11 – 3/31/11	6.9	21	144.90
4/1/11 – 6/30/11	106.75	21	2,241.75
7/1/11 – 8/31/11	14.5	21	304.50
		\$	<u><u>7,573.65</u></u>

Of the \$7,573.65 in questioned costs above, there were no supporting activity reports for a total number of 339.5 hours x \$21/hour = \$7,129.50. This represents 6 out of 39 items (entire population) selected for testwork.

Training hours were being reported as in-kind hours which the grantor agency did not approve as qualifying in-kind hours.

Total in-kind hours reported to the grantor agency	\$ 5,097
Total allowable/valid (non-training) hours	<u>3,466</u>
Total unallowable hours	1,631
Rate/hr.	<u>21</u>
Questioned costs	<u><u>\$ 34,251</u></u>

Cause

Management did not have proper policies and procedures in place to ensure all interns/volunteers submitted monthly activity sheets, and that these monthly activity sheets were reviewed and approved by the intern/volunteer's direct supervisor. Management also did not have proper policies and procedures in place to ensure all hours reported on the activity sheet agree to the number of hours in the database, and all hours reported to the grantor are supported by qualifying in-kind hours per the grant agreement.

Effect

The County did not meet its in-kind contribution match as stipulated in the grant agreement.

Recommendation

Management should implement policies and procedures to ensure all programmatic reports are reviewed and approved by management before being submitted. Additionally, there should be documentation of the review.

DALLAS COUNTY, TEXAS

Schedule of Findings and Questioned Costs

September 30, 2011

Planned Corrective Actions/Views of Responsible Officials

Historically this office has tracked and reported in-kind hours on an Access database. The interns would complete an activity sheet and turn into their supervisor. These spreadsheets were then sent to the Auditor's office electronically through the use of E-Mail. We will adjust our reporting procedures so that these reports will be printed and signed by the interns and intern's supervisor.

We are going to add personnel/interns to assist the attorneys and track their hours worked as in-kind hours on activity sheets. These reports will be printed and signed by the intern's supervisor, interns and management.

Due to a misinterpretation of the reporting requirements for In Kind/Matching we reported what we believed to be relevant hours. We now have a proper understanding of which hours to report and how to report them correctly. All future reporting will be correct.

Contact Person and Position

Erika Williams, Grant Writer

Expected Completion Date

06-01-2012 and continuing

DALLAS COUNTY, TEXAS

Schedule of Findings and Questioned Costs

September 30, 2011

CFDA Title 1 Grants to Local Educational Agencies Cluster

CFDA # 84.010 & 84.389

Federal Award Number and Expenditures

Improving Basic and Delinquent Programs	S010A100043	\$343,871
Improving Basic and Delinquent Programs	057-814	\$19,366
Title 1 Part D Delinquent Program	057-814	\$1,037,101
Title 1 Part D ARRA	057-814	\$446,875

Federal Award Year: 2011

Federal Agency: U.S. Department of Education

Pass Through Entity

Findings 2011-07: Allowable Costs/Cost Principles – Certification of Pay

Type of Finding: Noncompliance & Significant Deficiency

Criteria

OMB Circular A-87, Attachment B, 8.h.(3):

Where employees are expected to work solely on a single Federal Award their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee.

Condition

The Certification of Pay forms were not signed semi-annually for 14 out of 42 pay periods for employees selected.

Questioned Cost

None

Cause

The Juvenile Department had major turnover during the year. As a result of the change in key employees the signing of certification of pay by employees was not performed by the new management. Management failed to implement adequate controls to ensure that certifications were completed by and received at least semiannually from all employees who solely worked on the Charter School grants.

Effect

The lack of adequate control processes and procedures increases the risk that the County will not be in compliance with grant requirements.

DALLAS COUNTY, TEXAS

Schedule of Findings and Questioned Costs

September 30, 2011

Recommendation

Dallas County should implement policies and procedures to ensure certification of pay forms are signed at least semi-annually for those employees who work solely on a single federal award.

Planned Corrective Actions/Views of Responsible Officials

Dallas County Juvenile Justice Charter School has implemented the following policy and procedure.

- In December and May of every school year, the campus administrator will complete the certification of pay form for employees who are paid with Title I grant monies.
- After the forms are completed, they will have staff sign verifying they have worked solely on the grant specified.
- Three copies will be made, one for auditors, one for campus and one for district office for Title I binder.
- If the Charter school provides summer school and it is budgeted out of grant money, the Instructional Manager will ensure that a certification of pay is completed. The date for completion will be the last day of summer school. The forms will be distributed to auditors, and district.

The Operational Manager will ensure they are completed and turned in semi-annually to auditors.

This procedure will allow the district to comply with the Certification of Pay policy OMB Circular A-87, Attachment B, 8.h(3)

Contact Person and Position

Angelica Borrego, Instructional Manager

Expected Completion Date

February 10, 2012

DALLAS COUNTY, TEXAS

Schedule of Findings and Questioned Costs

September 30, 2011

CFDA Number: N/A

State Award Number & Expenditures:

A-11-057	\$1,336,447
F-11-057	\$670,412
M-11-057	\$221,062
O-11-057	\$240,255
U-11-057	\$215,481
V-11-057	\$443,111
Y-11-057	\$2,290,345

State Award Year: 2010, 2011

State Agency: Texas Juvenile Probation Commission

Pass-through Entity: N/A

Finding 2011-08: Allowable Costs/Cost Principles – Certification of Pay

Type of Finding: Noncompliance & Significant Deficiency

Criteria or Specific Requirement

Where employees are expected to work solely on a single State Award their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee.

Condition

We noted that for 25 out of 25 employees selected for testwork the Certification of Pay forms were not signed for the time period of March 1, 2011 – August 31, 2011 by employees until February 7, 2012.

Questioned Cost

None

Cause

The Juvenile Department had major turnover during the year. As a result of the change in key employees the signing of certification of pay by employees was not performed by the new management. Management failed to implement adequate controls to ensure that certifications were completed by and received at least semiannually from all employees who solely worked on the TJPC state grants.

Effect

The lack of adequate control processes and procedures increases the risk that the County will not be in compliance with grant requirements.

DALLAS COUNTY, TEXAS

Schedule of Findings and Questioned Costs

September 30, 2011

Recommendation

Dallas County should implement policies and procedures to ensure certification of pay forms are signed at least semi-annually for those employees who work solely on a single state award.

Planned Corrective Actions/Views of Responsible Officials

Dallas County, Juvenile Department has implemented policies and procedures to ensure certification of pay forms are signed at least semi-annually for those employees who work solely on a single federal award.

Contact Person and Position

Kima S. E. Letcher, Manager of Budget and Contract Services

Expected Completion Date

May 11, 2012