



DALLAS COUNTY, TEXAS

Single Audit

September 30, 2010

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 Commissioner's Court:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Dallas County, Texas (Dallas County) as of and for the year ended September 30, 2010, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 31, 2011. Our report was modified to include reference to other auditors. 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

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 opinion 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.

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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies and that are described in the accompanying schedule of findings and responses as items 2010-01 and 2010-02. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of Dallas County in a separate letter dated June 3, 2011.

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

This report is intended solely for the information and use of Dallas County management, Honorable County Judge, Commissioner’s 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 31, 2011



KPMG LLP
Suite 3100
717 North Harwood Street
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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, 2010. 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 during the year ended September 30, 2010. 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.

In our opinion, 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, 2010. However, the results of our 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 2010-03 and 2010-04.

Internal Control over Compliance

The 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 in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies and others that we consider to be material weaknesses.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to administer a federal or state program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2010-04, 2010-05, and 2010-06 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs, we consider item 2010-03 to be a material weakness.

Schedule of Expenditures of Federal and State Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dallas County as of and for the year ended September 30, 2010, and have issued our report thereon dated March 31, 2011. Our report was modified to include a reference to other auditors. 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, the 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 9, 2011, except for the paragraph related to the
Schedule of Expenditures of Federal and State Awards,
which is as of March 31, 2011

**SCHEDULE OF EXPENDITURES
OF FEDERAL AND STATE AWARDS**

DALLAS COUNTY, TEXAS
Schedule of Expenditures of Federal and State Awards
Year ended September 30, 2010

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 Agriculture:				
Texas Department of State Health Services:				
Program – Food Donation:				
Federal – pass-through:				
5117 Youth Village Commodities	10.550	057-046A	\$ 5,397	—
Total indirect			5,397	—
Total program			5,397	—
Total CFDA 10.550			5,397	—
Texas Health and Human Services Commission:				
Program – School Breakfast Program:				
Federal – pass-through:				
51101 Juvenile Department School Breakfast Program	10.553	2003-705	308,643	—
U.S. Department Total indirect				
Total program			308,643	—
Total CFDA 10.553			308,643	—
Program – National School Lunch Program:				
Federal – pass through:				
5110-5116 Juvenile Department School Lunch/Snack Program	10.555	057-204	606,868	—
Total indirect			606,868	—
Total program			606,868	—
Total CFDA 10.555			606,868	—
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-96-UC-48-0003	41,858	—
Community Development Block Grants	14.218	B-99-UC-48-0003	—	—
Community Development Block Grants	14.218	B-00-UC-48-0003	9,830	—
Community Development Block Grants	14.218	B-01-UC-48-0003	—	—
Community Development Block Grants	14.218	B-03-UC-48-0003	613	—
Community Development Block Grants	14.218	B-04-UC-48-0003	53,059	—
Community Development Block Grants	14.218	B-05-UC-48-0003	14,289	12,731
Community Development Block Grants	14.218	B-06-UC-48-0003	30,608	16,180
Community Development Block Grants	14.218	B-07-UC-48-0003	164,794	22,238
Community Development Block Grants	14.218	B-08-UC-48-0003	429,304	187,715
Community Development Block Grants	14.218	B-09-UC-48-0003	1,366,817	298,985
Community Development Block Grants	14.218	B-10-UC-48-0003	12,770	—
Total direct			2,123,942	537,849
Total program			2,123,942	537,849
Program – Community Development Block Grants/Entitlement Grants:				
Federal – direct:				
950009 Neighborhood Stabilization Program (NSP)	14.218	B-08-UN-48-0001	3,307,213	—
Total direct			3,307,213	—
Total program			3,307,213	—
Total CFDA 14.218			5,431,155	537,849
U.S. Department of Housing and Urban Development:				
Program – Emergency Shelter Grant Program:				
Federal – direct:				
960008 Emergency Shelter Grant	14.231	S07-UC-48-0005	(2,264)	(2,264)
960009 Emergency Shelter Grant	14.231	S08-UC-48-0005	14,677	14,677
960010 Emergency Shelter Grant	14.231	S09-UC-48-0005	89,699	88,819
Total direct			102,112	101,232
Total program			102,112	101,232
Total CFDA 14.231			102,112	101,232

DALLAS COUNTY, TEXAS
Schedule of Expenditures of Federal and State Awards
Year ended September 30, 2010

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 – Shelter Plus Care:				
Federal – Direct:				
290609 Shelter Plus Care	14.238	TX01C600025	\$ 88,474	88,474
Total direct			88,474	88,474
Total program			88,474	88,474
Total CFDA 14.238			88,474	88,474
City of Dallas:				
Program – HOME Investment Partnerships Program:				
Federal – Pass Through:				
810010 City Home	14.239	CTGH184118/184119	300,219	—
Total indirect			300,219	—
Total program			300,219	—
U.S. Department of Housing and Urban Development:				
Program – HOME Investment Partnerships Program:				
Federal – Direct:				
First Time Home Buyer	14.239	M-06-UC-48-0221	62,403	—
American Dream	14.239	M-07-UC-48-0221	92,826	—
Community Housing Development Organization (CHDO)	14.239	M-08-UC-48-0221	151,060	—
Housing Replacement	14.239	M-09-UC-48-0221	131,315	—
Total direct			437,604	—
Total program			437,604	—
Total CFDA 14.239			737,823	—
City of Dallas:				
Program – Housing Opportunities for Persons with AIDS:				
Federal – Pass Through:				
820009 Housing Opportunities for Persons with AIDS	14.241	09-01910	1,164,821	—
820109 Housing Opportunities for Persons with AIDS	14.241	09-01910	40,071	—
Total indirect			1,204,892	—
Total program			1,204,892	—
Department of State Health Services:				
Program – Housing Opportunities for Persons with AIDS (HOPWA):				
Federal – Pass Through:				
820309 DSHS HOPWA/HIV	14.241	2009-030673-001	22,816	22,816
820310 DSHS HOPWA/HIV	14.241	2010-034043-001	31,937	31,937
820409 HOPWA	14.241	2009-030673-001	744	—
820410 DSHS Program HIV HOPWA	14.241	2010-034043-001	56	—
Total indirect			55,553	54,753
Total program			55,553	54,753
Total CFDA 14.241			1,260,445	54,753
U.S. Department of Housing and Urban Development:				
Program – CDBG ARRA Entitlement Grants (CDBG-R) Recovery Act funded:				
Federal – Direct:				
951509 CDBG-Recovery Funding (ARRA)	14.253	B-09-UY-48-0003	566,867	—
Total direct			566,867	—
Total program			566,867	—
Total CFDA 14.253			566,867	—
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	631,845	—
Total direct			631,845	—
Total program			631,845	—
Total CFDA 14.257			631,845	—

DALLAS COUNTY, TEXAS
Schedule of Expenditures of Federal and State Awards
Year ended September 30, 2010

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 Housing and Urban Development:				
Program – Section 8 Housing Choice Vouchers:				
Federal – Direct:				
800102 Section 8-V2	14.871	TX559	\$ 1,878	—
800103 Section 8 – Choice Voucher Program	14.871	TX559VO0084	949	—
800109 Housing Choice Voucher 467	14.871	TX559VO0095	(1,041)	—
800110 Housing Choice Voucher 467	14.871	TX559	27,060,249	—
805004 Section 8 Voucher Program Admin Fee 467	14.871	TX559	282,170	—
805105 Section 8 Undesignated Fund Balance 467	14.871	TX559	(14,867)	—
806003 Section 8 Homeownership Program	14.871	TX559	2	—
806004 Section 8 Homeownership Program	14.871	TX559	4	—
806009 Section 8 Home Ownership Program 467	14.871	TX559VO0095	1	—
806010 Section 8 Home Ownership Program 467	14.871	TX559	311,035	—
Total direct			27,640,380	—
Total program			27,640,380	—
Total CFDA 14.871			27,640,380	—
U.S. Department of Justice:				
Program – State and Local Narcotics Control Assistance:				
Federal – Direct:				
91001 Confiscated Funds Constable Pct 4 – Federal	16.000	N/A	1,000	—
91002 Sheriff Federal Asset Sharing	16.000	N/A	519,665	—
91004 Federal Forfeiture Funds Pct 2	16.000	N/A	10,283	—
91005 Federal Forfeiture Funds Pct3	16.000	N/A	1,040	—
91006 Federal Forfeiture Funds Pct 3	16.000	N/A	23,712	—
Total direct			555,700	—
Total program			555,700	—
Program – State and Local Narcotics Control Assistance:				
Federal 0 Pass Through:				
540 DA Forfeiture – Federal	16.000	N/A	17,845	—
Total indirect			17,845	—
Total program			17,845	—
Total CFDA 16.000			573,545	—
Office of the Governor, Criminal Justice Division:				
Program – Juvenile Accountability Block Grants:				
Federal – Pass Through:				
701210 Dallas County Juvenile Drug Court	16.523	JB-08-J20-18683-04	146,175	—
701211 Dallas County Juvenile Drug Court	16.523	JB-09-J20-23630-01	15,138	—
730210 Juvenile Accountability Incentive Block Grant	16.523	JB-08-J20-13292-11	172,038	—
730211 Juvenile Accountability Incentive Block Grant	16.523	JB-09-J20-13292-12	4,230	—
Total indirect			337,581	—
Total program			337,581	—
Total CFDA 16.523			337,581	—
Office of Justice Programs/Bureau of Justice Assistance:				
Program – Supervised Visitation, Safe Havens for Children:				
Federal – Direct:				
601305 Safe Havens: Supervised Visit & Safe Exchange	16.527	2004-CW-AX-0005	80,673	80,673
Total direct			80,673	80,673
Total program			80,673	80,673
Total CFDA 16.527			80,673	80,673
U.S. Department of Justice:				
City of Dallas:				
Program – Missing Children’s Assistance:				
Federal – Pass Through				
640109 Internet Crimes Against Children	16.543	2006-MC-CX-K031	8,900	—
Total indirect			8,900	—
Total program			8,900	—
Total CFDA 16.543			8,900	—

DALLAS COUNTY, TEXAS
Schedule of Expenditures of Federal and State Awards
Year ended September 30, 2010

Federal or state grantor/pass-through grantor/ other grantor/program title/grant title	Federal CFDA number	Grant number	Expenditures	Amounts passed through to subrecipients
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	\$ 167,892	—
Total direct			167,892	—
Total program			167,892	—
Total CFDA 16.560			167,892	—
U.S. Department of Justice:				
Office of the Governor, Criminal Justice Division:				
Program – Crime Victim Assistance:				
Federal – Pass Through:				
600709 Collaborative Domestic Violence Project Supplemental	16.575	VA-07-V30-21174-01	(8,640)	—
600810 Child Victim's Assistant	16.575	VA-09-V30-15793-09	51,353	—
600811 Child Victim's Assistant	16.575	VA-10-V30-15793-10	4,772	—
602011 Emergency Civil Legal Representation	16.575	VA-09-V30-24002-01	6,608	—
602111 Bilingual Protective Order Assistance	16.575	VA-09-V30-23990-01	4,500	—
602211 Bilingual Criminal Justice Advocacy	16.575	VA-09-V30-24001-01	5,454	—
Total indirect			64,047	—
Total program			64,047	—
Total CFDA 16.575			64,047	—
Federal Bureau of Investigations (FBI):				
Program – Edward Byrne Memorial Formula Grant Program:				
Federal – Pass Through:				
540010 DEA-HIDTA	16.579	2009-2297	13,705	—
540209 FBI – HIDTA	16.579	281D-DL-58600	1,299	—
540210 FBI – HIDTA	16.579	281D-DL-58600	8,508	—
Total indirect			23,512	—
Total program			23,512	—
Total CFDA 16.579			23,512	—
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	107,916	—
Total direct			107,916	—
Total program			107,916	—
Total CFDA 16.585			107,916	—
Office of the Governor, Criminal Justice Division:				
Program – Violence Against Women Formula Grants:				
Federal – Pass Through:				
600010 Protective Order Prosecutor	16.588	WF-09-V30-13430-12	69,499	—
600011 Protective Order Prosecutor	16.588	WF-10-V30-13430-13	6,736	—
600109 Regional Training Coordinator	16.588	WF-08-V30-13429-11	(379)	—
600110 Regional Training Coordinator	16.588	WF-09-V30-13429-12	43,155	—
600111 Regional Training Coordinator	16.588	WF-10-V30-13429-13	3,436	—
600210 Protective Order Case Manager	16.588	WF-09-V30-13609-11	26,382	—
600211 Protective Order Case Manager	16.588	WF-10-V30-13609-12	6,254	—
600710 Collaborative Domestic Violence Project	16.588	WF-09-V30-15785-09	107,200	—
601610 Collaborative Domestic Violence Project VAWA	16.588	WF-09-V30-16181-10	194,082	—
601611 Collaborative Domestic Violence Project VAWA	16.588	WF-10-V30-16181-11	17,368	—
601810 Sexual Assault Prosecutor ARRA	16.588	EF-09-V30-23005-01	50,988	—
601910 Apprehension & Prosecution of Domestic Violence & Sexual	16.588	EF-09-V30-24110-01	11,778	—
602311 Domestic Violence Prosecutor	16.588	WF-10-V30-23998-01	6,376	—
701410 Strengthening Dallas County Victim Restoration Services ARRA	16.588	EF-09-V30-22963-01	3,154	—
Total indirect			546,029	—
Total program			546,029	—
Total CFDA 16.588			546,029	—

DALLAS COUNTY, TEXAS
Schedule of Expenditures of Federal and State Awards
Year ended September 30, 2010

Federal or state grantor/pass-through grantor/ other grantor/program title/grant title	Federal CFDA number	Grant number	Expenditures	Amounts passed through to subrecipients
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	\$ 521,911	—
Total direct			521,911	—
Total program			521,911	—
Total CFDA 16.590			521,911	—
Dallas Community Supervision and Corrections:				
Program – Residential Substance Abuse Treatment for State Prisoners:				
Federal – Pass Through:				
100410 RSAT Wilmer	16.593	RT-09-A10-14879-11	283,555	—
Total indirect			283,555	—
Total program			283,555	—
Office of the Governor, Criminal Justice Division:				
Program – Residential Substance Abuse Treatment for State Prisoners:				
Federal – Pass Through:				
700610 Residential Drug Treatment Center (Juv)	16.593	RT-09-A10-14874-12	157,704	—
Total indirect			157,704	—
Total program			157,704	—
Total CFDA 16.593			441,259	—
U.S. Department of Justice:				
Program – State Criminal Alien Assistance Program:				
Federal – Direct:				
47220 SCAAP 2009	16.606	2009-1902	1,259,167	—
Total direct			1,259,167	—
Total program			1,259,167	—
Total CFDA 16.606			1,259,167	—
U.S. Department of Justice				
Program – Bulletproof Vest Partnership Program:				
Federal – Direct:				
48050 Bulletproof Vest Program	16.607	2008-703	24,628	—
Total direct			24,628	—
Total program			24,628	—
Total CFDA 16.607			24,628	—
North Texas Crime Commission:				
Program – Community Prosecution and Project Safe Neighborhoods:				
Federal – Pass Through:				
511209 DFW FAST	16.609	FWF4010R	23,921	—
511210 DFW FAST	16.609	FWF4010R	37,059	—
Total indirect			60,980	—
Total program			60,980	—
Total CFDA 16.609			60,980	—
Office of Community Oriented Policing Services:				
Program – Public Safety Partnership and Community Policing Grants:				
Federal – Direct:				
510006 COPS Ahead & UHP	16.710	2002ULWX0044	365,814	—
510210 Cops Technology Program	16.710	2009-CK-WX-0056	7,565	—
Total direct			373,379	—
Total program			373,379	—
Total CFDA 16.710			373,379	—
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	341,467	—
202008 Justice Assistance Grant FY08	16.738	2008-DJ-BX-0602	3,238	—
202009 Justice Assistance Grant FY08	16.738	2009-DJ-BX-1444	37,096	—
Total indirect			381,801	—
Total program			381,801	—

DALLAS COUNTY, TEXAS
Schedule of Expenditures of Federal and State Awards
Year ended September 30, 2010

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	\$ 6,477	—
201110 Dallas County DWI Court	16.738	DJ-08-C40-18681-04	86,914	—
260009 Drug Intervention Court	16.738	DJ-07-A10-16042-08	(7,866)	—
260010 Drug Intervention Court	16.738	DJ-08-A10-16042-09	206,239	—
601511 Child Abuse Court Prosecutor	16.738	DJ-11-A10-16753-08	4,999	—
Total indirect			296,763	—
Total program			296,763	—
Total CFDA 16.738			678,564	—
National Institute of Justice:				
Program – Forensic DNA Backlog Reduction Program:				
Federal – Direct:				
340008 DNA Backlog Reduction Program	16.741	2007-DN-BX-K106	366,631	—
340009 DNA Backlog Reduction Program	16.741	2008-DN-BX-K037	19,038	—
Total direct			385,669	—
Total program			385,669	—
Total CFDA 16.741			385,669	—
National Institute of Justice:				
Program – Paul Coverdell Forensic Sciences Improvement Grant Program				
Federal – Direct				
340307 Enhancement of Firearms Analysis Services	16.742	2006-DN-BX-0037	101,164	—
Total direct			101,164	—
Total program			101,164	—
U.S. Department of Justice:				
Office of the Governor, Criminal Justice Division:				
Program – Paul Coverdell Forensic Sciences Improvement Grant Program:				
Federal – Pass Through:				
300710 Backlog Reduction – Non DNA Evidence	16.742	CD-09-A10-19793-03	44,555	—
Total indirect			44,555	—
Total program			44,555	—
Total CFDA 16.742			145,719	—
Office of the Governor, Criminal Justice Division				
Program – Edward Byrne memorial justice Asst. Grant Stimulus 2009 ARRA:				
Federal – Pass Through:				
100810 DC Criminal Justice Improvement Program ARRA	16.803	SU-09-A10-22189-01	297,614	—
500510 DC Criminal Justice Improvements Program ARRA	16.803	SU-09-A10-22189-01	49,671	—
601710 DC Criminal Justice Improvements Program ARRA	16.803	SU-09-A10-22189-01	200,793	—
701310 DC Criminal Justice Improvement Program ARRA	16.803	SU-09-A10-22189-01	200,000	—
Total indirect			748,078	—
Total program			748,078	—
Total CFDA 16.803			748,078	—
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-B9-969	16,308	—
Total indirect			16,308	—
Total program			16,308	—
Total CFDA 16.804			16,308	—
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	33,609	—
31401 Local Project Advanced funding activity	20.205	N/A	161,588	—
Total indirect			195,197	—

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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
North Central Texas Council of Governments:				
Program – Highway Planning and Construction:				
Federal – Pass Through:				
530408 Courtesy Patrol Program	20.205	CSJ-918-00-089	\$ 18,648	—
530409 Courtesy Patrol Program	20.205	187XXIL001	494,684	—
530410 Courtesy Patrol Program	20.205	187XXIL001	3,208,804	—
530411 Courtesy Patrol Program	20.205	187XXIL001	12,029	—
Total indirect			3,734,165	—
Total program			3,929,362	—
Total CFDA 20.205			3,929,362	—
Texas Department of Transportation:				
Program – Capital Assistance Program for Elderly Persons and Persons with Disabilities:				
Federal – Pass Through:				
840209 Transportation For Elderly	20.513	51918F7201	57,830	—
Total indirect			57,830	—
Total program			57,830	—
Total CFDA 20.513			57,830	—
U.S. Department of Transportation:				
Texas Department of Transportation:				
Program – State and Community Highway Safety				
Federal – Pass Through				
530309 STEP Comprehensive	20.600	2008-1820	349,829	—
Total indirect			349,829	—
Total program			349,829	—
Total CFDA 20.600			349,829	—
U.S. Elections Assistance Commission:				
Texas Secretary of State:				
Program – Election Reform Payments:				
Federal – Pass Through:				
230408 TEAM Compatibility	39.011	2008-1551	10,171	—
Total indirect			10,171	—
Total program			10,171	—
Total CFDA 39.011			10,171	—
U.S. Department of Energy (DOE):				
Texas Department of Housing and Community Affairs:				
Program – Weatherization Assistance for Low-Income Persons:				
Federal – Pass Through:				
830509 DOE Weatherization	81.042	56090000460	302,230	—
831810 ARRA City of Balch Springs/ Hutchins	81.042	16090000782	346,887	—
831110 DOE Weatherization-ARRA	81.042	16090000661	6,560,896	—
831210 ARRA City of Garland Weatherization	81.042	16090000754	681,616	—
831310 ARRA City of Irving Weatherization Program	81.042	16090000748	727,849	—
831410 ARRA City of Carrollton Weatherization Program	81.042	16090000761	321,990	—
831510 ARRA City of Grand Prairie	81.042	16090000762	635,939	—
831610 ARRA City of Mesquite	81.042	16090000763	205,668	—
831710 ARRA City of Richardson Weatherization Program	81.042	16090000764	226,989	—
Total indirect			10,010,064	—
Total program			10,010,064	—
Total CFDA 81.042			10,010,064	—
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	135,149	—
750210 Improving Basic & Delinquent Programs	84.010	057-814	351,817	—
750910 Title I Part D Delinquent Program	84.010	057-814	1,323,123	—
750911 Title I Part D Delinquent Program	84.010	057-814	4,500	—
Total indirect			1,814,589	—
Total program			1,814,589	—
Total CFDA 84.010			1,814,589	—

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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
Texas Education Agency:				
Program – Special Education Grants to States:				
Federal – Pass Through:				
750610 Idea B Formula Idea B Cap Bldg & Improv	84.027	057-814	\$ 50,647	—
Total indirect			50,647	—
Region 10 Education Services (ESC10):				
Program – Special Education Grants to States:				
Federal – Pass Through:				
751310 Residential Facility (RF) Tracker IDEA-Part B	84.027	057-814	4,280	—
Total indirect			4,280	—
Total program			54,927	—
Total CFDA 84.027			54,927	—
Region 10 Education Services (ESC10):				
Program – Safe and Drug Free Schools and Communities State Grants:				
Federal – Pass Through:				
751210 Title IV Part A Safe and Drug Free Schools and Community Act	84.186	0186A090045	300	—
Total indirect			300	—
Total program			300	—
Total CFDA 84.186			300	—
Texas Education Agency:				
Program – Title II Part D, Enhancing Education Technology:				
Federal – Pass Through:				
750510 Title II Part D, Enhancing Education Technology	84.318	10630001057814	216	—
Total indirect			216	—
Total program			216	—
Total CFDA 84.318			216	—
U.S. Department of Education:				
Region 10 Education Services (ESC10):				
Program – English Language Acquisition Grants:				
Federal – Pass Through:				
751110 Title III Part A LEP	84.365	S365A090043A	4,736	—
Total indirect			4,736	—
Total program			4,736	—
TOTAL CFDA 84.365			4,736	—
Region X:				
Program – Improving Teacher Quality State Grants:				
Federal – Pass Through:				
750310 Title II Part A Teacher and Principal Training and Recruiting	84.367	S367A090041	10,030	—
Total indirect			10,030	—
Total program			10,030	—
Total CFDA 84.367			10,030	—
Texas Education Agency:				
Program – School Improvement Grants:				
Federal – Pass Through:				
751010 Title I School Improvement Program (Academy)	84.377	057-814	46,517	—
Total indirect			46,517	—
Total program			46,517	—
Total CFDA 84.377			46,517	—
Program – Title I Part D (ARRA):				
Federal – Pass Through:				
753010 Title I Part A – ARRA/Stimulus	84.389	10551001057950	106,347	—
753110 Title I Part D (ARRA)	84.389	057-814	424,521	—
753510 Title I SIP, ARRA	84.389	10551004057814	78,609	—
Total indirect			609,477	—
Total program			609,477	—
Total CFDA 84.389			609,477	—

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Program – Special Education – Grants for Infants & Family, Recovery Act:				
Federal – Pass Through:				
753210 IDEA B Formula (ARRA)	84.391	057-814	\$ 54,675	—
Total indirect			54,675	—
Total program			54,675	—
Total CFDA 84.391			54,675	—
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	98,231	—
Total indirect			98,231	—
Total program			98,231	—
Total CFDA 84.394			98,231	—
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	78,532	18,652	—
230209 HAVA Program Income	90.401	78,532	97,708	—
230210 HAVA Program Income	90.401	78,532	437,900	—
Total indirect			554,260	—
Total program			554,260	—
Total CFDA 90.401			554,260	—
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	3,229	—
Total indirect			3,229	—
Total program			3,229	—
Total CFDA 93.008			3,229	—
Dallas Area Agency on Aging:				
Program – Grants for Supportive Services and Senior Centers:				
Federal – Pass Through:				
840108 Nutrition Transportation	93.044	08-732-P	78,101	—
840109 Nutrition Transportation	93.044	08-732-P	(46,459)	—
840110 Nutrition Transportation 2010	93.044	2010-732-P	403,749	—
840111 Nutrition Transportation 2011	93.044	2010-1164	12,001	—
Total indirect			447,392	—
Total program			447,392	—
Total CFDA 93.044			447,392	—
Dallas Area Agency on Aging:				
Program – Special Programs for Aging Title III Part C Nutrition Services:				
Federal – Pass Through:				
840008 Nutrition 2008	93.045	07-331-SC	263,465	—
840009 Nutrition 2009	93.045	2008-331-SC	(205,754)	—
840010 Nutrition 2010	93.045	2010-331-SC	602,274	—
840309 Congregate Meals	93.045	2010-331-CM	(898)	—
840310 Congregate Meals	93.045	2010-331-CM	1,356,217	—
Total indirect			2,015,304	—
Total program			2,015,304	—
Total CFDA 93.045			2,015,304	—

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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	\$ 176,798	—
872011 Bioterrorism Preparedness lab	93.069	2010-035441-001	18,617	—
872511 CPS – Cities Readiness Initiative	93.069	2010-035577-001	34,234	—
872310 CPS/Bioterrorism Preparedness	93.069	2009-031826-001	1,192,079	—
872311 CPS/Bioterrorism Preparedness	93.069	2009-035368-001	27,565	—
872510 CPS – Cities Readiness Initiative	93.069	2009-031826-001	160,875	—
873310 CPS – (PHER)	93.069	2010-033408-001	783,828	—
873410 CPS – (PHER) Focus Area 2	93.069	2010-033398-001	198,184	—
Total indirect			2,592,180	—
Total program			2,592,180	—
Total CFDA 93.069			2,592,180	—
Department of State Health Services:				
Program – Project Grants and Cooperative Agreements for Tuberculosis Control Programs:				
Federal – Pass Through:				
870709 Tuberculosis	93.116	2009-030775-001	56,831	—
870710 Tuberculosis	93.116	2010-034147-001	589,398	—
Total indirect			646,229	—
Total program			646,229	—
Total CFDA 93.116			646,229	—
U.S. Department of Health and Human Services:				
Department of State Health Services:				
Program – Hansen’s Disease National Ambulatory Care Program:				
Federal – Pass Through:				
870509 Hansen’s Disease	93.215	2009-030537-001	7,318	—
870510 Hansen’s Disease	93.215	2010-025324-001	64,987	—
Total indirect			72,305	—
Total program			72,305	—
Total CFDA 93.215			72,305	—
Department of State Health Services:				
Program – Immunizations Grants:				
Federal – Pass Through:				
870808 Immunization Registry	93.268	2008-023557-001	169,320	—
870808 Immunization Registry	93.268	2009-028946-001	(126,290)	—
870809 Immunization Registry	93.268	2010-032092-001	1,534,326	—
870810 Immunization Registry	93.268	2011-036727-001	116,069	—
870811 Immunization Registry	93.268	2008-023557-001	(169,320)	—
871008 Immunization Program Income	93.268	2009-028946-001	126,330	—
871009 Immunization Program Income	93.268	2010-032092-001	(38,209)	—
871010 Immunization Registry P I	93.268	2011-36727-001	(6,214)	—
871011 Immunization Registry P.I.	93.268	2011-36727-001	239	—
871511 Adult Safety Net Program	93.268	7560009056-2005-04	7,303,751	—
Total indirect			8,910,002	—
Total program			8,910,002	—
Total CFDA 93.268			8,910,002	—
Attorney General of Texas:				
Program – Child Support Enforcement:				
Federal – Pass Through:				
31901 IV-D Fees Dist Clerk	93.563	N/A	1,403,112	—
31902 IV-D Fees Constable	93.563	N/A	159,964	—
31903 IV-D Fees Child Support	93.563	N/A	810,525	—
31904 Child Support Customer Service	93.563	N/A	33,612	—
31905 Child Support IV-D Local Rule Incentive	93.563	N/A	46,806	—
Total indirect			2,454,019	—
Total program			2,454,019	—
Total CFDA 93.563			2,454,019	—

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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
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	1,664,561	—
830110 CEAP	93.568	58100000838	5,514,214	—
830209 LIHEAP Weatherization	93.568	81090000493	526,557	—
830210 LIHEAP Weatherization	93.568	81100000906	1,333,906	—
Total indirect			9,039,333	—
Total program			9,039,333	—
Total CFDA 93.568			9,039,333	—
U.S. Department of Health and Human Services:				
Department of State Health Services:				
Program – Refugee and Entrant Assistance Discretionary Grants:				
Federal – Pass Through				
870209 TB Refugee	93.576	2009-029960-001	(472)	—
870210 TB Refugee	93.576	2010-033371-001	879,289	—
Total indirect			878,817	—
Total program			878,817	—
Total CFDA 93.576			878,817	—
Admin for Children and Families:				
Program – State Court Improvement Program:				
Federal – Pass Through:				
741110 Juvenile Court Video Conferencing	93.586	201-10-0032	50,000	—
Total indirect			50,000	—
Total program			50,000	—
Total CFDA 93.586			50,000	—
U.S. Elections Assistance Commission:				
Texas Secretary of State:				
Program – Voting Access For Individuals:				
Federal – Pass Through:				
230508 Opportunity for Access	93.617	78532	3,000	—
230608 Polling Place Accessibility	93.617	78532	8,448	—
Total indirect			11,448	—
Total program			11,448	—
Total CFDA 93.617			11,448	—
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	561,011	—
47760 Child Specific Expense	93.658		47,802	—
Total indirect			608,813	—
Total program			608,813	—
Texas Juvenile Probation Commission:				
Program – Foster Care – Title IV E:				
Federal – Pass Through:				
710607 Title IV-E Federal Foster Care	93.658	TJCP-E-057-2007	83,935	—
710608 Title IV-E	93.658	TJPC-E-057-2008	71,980	—
Total indirect			155,915	—
Total program			155,915	—
Total CFDA 93.658			764,728	—

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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 – ARRA-Immunization:				
Federal – Pass Through:				
871111 Immunizations ARRA	93.712	2011-036282-001	\$ 68,450	—
Total indirect			68,450	—
Total program			68,450	—
Total CFDA 93.712			68,450	—
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	20,054	—
872811 CPS – Laboratory Response Network	93.889	2010-035150-001	5,715	—
Total indirect			25,769	—
Total program			25,769	—
Total CFDA 93.889			25,769	—
U.S. Department of Health and Human Services:				
Program – HIV Emergency Relief Project Grants:				
Federal – Direct:				
6550209 RW HIV/AIDS Part A Formula Admin agency	93.914	H 89-HA-00014-19-00	3,448,687	2,719,325
6550210 RW HIV/AIDS Part A Formula Admin agency	93.914	H 89-HA-00014-20-01	5,895,900	5,496,325
6550309 RW HIV/AIDS Part A Formula Admin Agency	93.914	H 89-HA-00014-19-00	166,079	—
6550310 RW HIV/AIDS Part A Formula Admin Agency	93.914	H 89-HA-00014-20-01	129,203	—
6550609 RW HIV/AIDS Part A Formula Admin Agency	93.914	H 89-HA-00014-19-00	64,520	—
6550610 RW HIV/AIDS Part A Formula Admin Agency	93.914	H 89-HA-00014-20-01	128,910	—
6550809 RW HIV/AIDS Part A Supplemental	93.914	H 89-HA-00014-19-01	2,938,286	2,847,578
6550810 RW HIV/AIDS Part A Supplemental	93.914	H 89-HA-00014-19-01	1,399,079	1,399,079
6550909 RW TMA 2006 Part A Supplemental	93.914	H 89-HA-00014-19-01	55,655	—
6550910 RW TMA 2006 Part A Supplemental	93.914	H 89-HA-00014-19-01	7,974	—
6551009 RW TMA 2006 Minority AIDS Initiative Admin and Contractual	93.914	H3MHA08459AO	681,999	639,907
6551010 RW TMA 2006 Minority AIDS Initiative Admin and Contractual	93.914	H-89-HA-00014-20-01	286,725	279,719
6551109 RW TMA 2006 Minority AIDS Initiative Quality Management	93.914	H3MHA08459AO	25,578	—
6551110 RW TMA 2006 Minority AIDS Initiative Quality Management	93.914	H-89-HA-00014-20-01	5,478	—
Total direct			15,234,073	13,381,933
Total program			15,234,073	13,381,933
Total CFDA 93.914			15,234,073	13,381,933
Department of State Health Services:				
Program – HIV Care Formula Grants:				
Federal – Pass Through:				
6560009 DSHS Part B – HIV RW Admin Agency	93.917	2009-030893	212,530	—
6560010 DSHS Part B – HIV RW Admin Agency	93.917	2010-034671	149,982	—
6560309 DSHS Part B--HIV – RW Service Delivery	93.917	2009-030805	1,103,630	1,103,630
6560310 DSHS Part B--HIV – RW Service Delivery	93.917	2010-034671	870,852	870,852
Total indirect			2,336,994	1,974,482
Total program			2,336,994	1,974,482
Total CFDA 93.917			2,336,994	1,974,482
U.S. Department of Health and Human Services:				
Department of State Health Services:				
Program – Human Immune Virus/Acquired Immuno-Deficiency Syndrome Surveillance:				
Federal – Pass Through:				
870309 AIDS Surveillance	93.944	2009-030609-001	54,821	—
870310 AIDS Surveillance	93.944	2010-034510-001	230,681	—
872709 AIDS Surveillance (IPP)	93.944	2009-030637-001	10,909	—
872710 AIDS Surveillance Perinatal	93.944	2010-034572-001	44,202	—
Total indirect			340,613	—
Total program			340,613	—
Total CFDA 93.944			340,613	—

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Department of State Health Services:				
Program – Preventive Health Services Sexually Transmitted Disease Control Grants:				
Federal – Pass Through:				
870607 VD Epidemiology	93.977	2007-021958-001	\$ 4,250	—
870609 VD Epidemiology	93.977	2009-030622-001	666,559	—
870610 VD Epidemiology	93.977	2010-034549-001	1,033,777	—
874010 Syphilis Elimination Effort Program	93.977	2010-034549-001	312,303	—
874110 HIV Prevention Special Projects	93.977	2010-034549-001	268,115	—
874210 Expanded HIV Testing Budget	93.977	2010-034549-001	32,505	—
Total indirect			2,317,509	—
Total program			2,317,509	—
Total CFDA 93.977			2,317,509	—
Department of State Health Services:				
Program – Preventive Health Services Sexually Transmitted Disease Research, Demonstrations, and Public Information Education Grants:				
Federal – Pass Through:				
870909 STD Training	93.978	2009-030925-001	108,273	—
870910 STD Training	93.978	2010-034637-001	111,613	—
Total indirect			219,886	—
Total program			219,886	—
Total CFDA 93.978			219,886	—
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	16,503	—
871210 RLSS-Local Public Health System	93.991	2010-032748-001	173,065	—
Total indirect			189,568	—
Total program			189,568	—
Total CFDA 93.991			189,568	—
U.S. Department of Homeland Security:				
U.S. Immigration and Customs Enforcement:				
Program – High Intensity Drug Trafficking Areas Program:				
Federal – Direct:				
540109 DHS/ICE Joint Task Forces	95.001	2007-2038	11,153	—
540110 DHS/ICE Joint Task Forces	95.001	2007-2038	45,108	—
Total direct			56,261	—
Total program			56,261	—
Total CFDA 95.001			56,261	—
Social Security Administration:				
Social Security Administration:				
Program – Social Security Disability Insurance:				
Federal – Direct:				
590009 Social Security Fraud Investigation	96.001	SS06-04-60001	137,201	—
590010 Social Security Fraud Investigation	96.001	SS06-10-60012	154,564	—
47750 Social Security Recovery	96.001	N/A	386,400	—
Total direct			678,165	—
Total program			678,165	—
Total CFDA 96.001			678,165	—
U.S. Department of Homeland Security:				
Governors Division of Emergency Management:				
Program – Urban Area Security Initiative:				
Federal – Pass Through:				
410703 2003 Urban Areas Security Initiative Part II	97.008	2003 USAI II-48113	1,609	—
410706 2006 Urban Area Security Initiative	97.008	2006-GE-T6-0068	147	—
410707 Urban Areas Security Initiative	97.008	2007-GE-T7-0024	5,487	—
410708 Urban Areas Security Initiative	97.008	2008-GE-T8-0034	120,107	—
410709 Urban Areas Security Initiative	97.008	2009-SS-T9-0064	112,125	—
Total indirect			239,475	—
Total program			239,475	—
Total CFDA 97.008			239,475	—

DALLAS COUNTY, TEXAS
Schedule of Expenditures of Federal and State Awards
Year ended September 30, 2010

Federal or state grantor/pass-through grantor/ other grantor/program title/grant title	Federal CFDA number	Grant number	Expenditures	Amounts passed through to subrecipients
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	\$ 11,378	—
430508 Hurricane Ike Emergency Assistance	97.036	DR-1791-TX	72,120	—
Total indirect			83,498	—
Total program			83,498	—
Total CFDA 97.036			83,498	—
U.S. Department of Homeland Security:				
Office of Domestic Preparedness:				
Program – Assistance to Firefighters:				
Federal – Pass Through:				
410109 Federal Assistance to Firefighters	97.044	EMW-2008-FO-09613	6,789	—
Total indirect			6,789	—
Total program			6,789	—
Total CFDA 97.044			6,789	—
Governors Division of Emergency Management:				
Program – Citizen Corps:				
Federal – Pass Through:				
410807 CCP – Citizen Corps	97.053	2007-GE-T7-0024	6,284	—
Total indirect			6,284	—
Total program			6,284	—
Total CFDA 97.053			6,284	—
Grand Total Federal			\$ 111,239,300	16,219,396
State of Texas:				
Attorney General of Texas:				
Program – Victim Information and Notification Everyday:				
Direct:				
240011 Victim Information Notification Everyday	N/A	1120716	\$ 10,493	—
Total direct			10,493	—
Total program			10,493	—
Attorney General of Texas:				
Program – Other Victim Assistance:				
Direct:				
690010 Family Violence Victim Caseworker	N/A	1015932	45,473	—
690011 Family Violence Victim Caseworker	N/A	1015932	4,179	—
Total direct			49,652	—
Total program			49,652	—
Community Justice Assistance Program:				
Dallas Community Supervision and Corrections:				
Program – Jail Chemical Dependency Treatment Program:				
Pass Through:				
110009 Jail Substance Abuse	N/A	PRG IN#009	(1,776)	—
Total indirect			(1,776)	—
Total program			(1,776)	—
Department of State Health Services:				
Program – Centers for Disease Control & Prevention:				
Direct:				
872910 Infectious Disease Control Unit FLU-LAB	N/A	2010-031534-001	4,647	—
Total direct			4,647	—
Total program			4,647	—

DALLAS COUNTY, TEXAS
Schedule of Expenditures of Federal and State Awards
Year ended September 30, 2010

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 – HIV Care Formula Grant:				
Direct:				
6550110 DSHS HIV State Services	N/A	2010-031494-001	\$ 1,501,541	1,501,541
6550111 DSHS HIV State Services	N/A	2011-035175	82,524	82,523
Total direct			<u>1,584,065</u>	<u>1,584,064</u>
Total program			<u>1,584,065</u>	<u>1,584,064</u>
Department of State Health Services:				
Program – Tuberculosis Control:				
Direct:				
870110 TB Prevention & Control	N/A	2010-032848.001	898,526	—
870111 TB Prevention & Control	N/A	2011-036068.001	83,407	—
871409 Tuberculosis-Epidemiologic Studies Consortiums	N/A	2009-030441-001	(1,031)	—
Total direct			<u>980,902</u>	<u>—</u>
Total program			<u>980,902</u>	<u>—</u>
Department of State Health Services:				
Program – African American TB:				
Direct:				
871311 TB State African American Project	N/A	2011-036068-001	6,385	—
Total direct			<u>6,385</u>	<u>—</u>
Total program			<u>6,385</u>	<u>—</u>
District Court:				
Program – State and Local Narcotics Control Assistance:				
Direct:				
91042 State: Sheriff Narcotics Seizure Fund	N/A	N/A	8,704	—
91049 State: Constable 2 Seizures	N/A	N/A	662	—
91052 State: Constable 4 Forfeiture Funds	N/A	N/A	5,032	—
91053 State: Constable 5 Confiscated Funds	N/A	N/A	1,323	—
Total direct			<u>15,721</u>	<u>—</u>
Pass Through:				
541 DA Forfeiture – State	N/A	N/A	261,945	—
Total indirect			<u>261,945</u>	<u>—</u>
Total program			<u>277,666</u>	<u>—</u>
Office of the Governor, Criminal Justice Division:				
Program – Crime Lab Equipment:				
Crime Lab Equipment:				
300009 DNA Profiling – Program Income	N/A	SF97-A03-10139	27,713	—
Total pass thru			<u>27,713</u>	<u>—</u>
Total program			<u>27,713</u>	<u>—</u>
Program – Criminal Justice Planning (421) Fund:				
Criminal Justice Planning (421) Fund:				
Direct:				
100510 SAFPFF Re-Entry Court	N/A	SF-10-A10-18041-05	55,813	—
100609 Female Offender Program (Felony)	N/A	SF-09-A10-19733-02	363	—
100610 Female Offender Program (Felony)	N/A	SF-10-A10-19733-03	88,065	—
100611 Female Offender Program (Felony)	N/A	SF-11-A10-19733-04	10,781	—
100710 Felony DWI Court	N/A	SF-10-A10-19689-03	45,574	—
201111 Dallas County DWI Court	N/A	SF-11-A10-18681-05	11,699	—
261110 Mental Health Diversion Court	N/A	SF-10-A10-18046-05	23,012	—
261111 Mental Health Diversion Court	N/A	SF-11-A10-18046-06	1,036	—
600910 Collaborative Domestic Violence Project	N/A	SF-10-V30-15871-09	128,028	—
601110 Collaborative Prosecutor Project	N/A	SF-10-A10-18716-04	51,919	—
601510 Child Abuse Court Prosecutor	N/A	SF-10-A10-16753-07	67,745	—
Total direct			<u>484,035</u>	<u>—</u>
Total program			<u>484,035</u>	<u>—</u>
Program – Drug Court Program:				
Direct:				
	N/A	DJ-09-A10-16042-10	11,310	—
Total direct			<u>11,310</u>	<u>—</u>
Total program			<u>11,310</u>	<u>—</u>

DALLAS COUNTY, TEXAS
Schedule of Expenditures of Federal and State Awards
Year ended September 30, 2010

Federal or state grantor/pass-through grantor/ other grantor/program title/grant title	Federal CFDA number	Grant number	Expenditures	Amounts passed through to subrecipients
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	\$ 94,518	—
Total indirect			94,518	—
Total program			94,518	—
Tarrant County:				
Program – Tarrant County for Influenza Surveillance:				
Pass Through:				
873209 Tarrant County for Influenza Surveillance	N/A	2009-030452	1,030	—
Total indirect			1,030	—
Total program			1,030	—
Task Force on Indigent Defense:				
Program – Indigent Defense Grant:				
Direct:				
46645 SB 7 – Indigent Defense Grant	N/A	212-02-057	1,616,452	—
Total direct			1,616,452	—
Total program			1,616,452	—
Texas Board Foundation:				
Program – Specialized Veterans Court:				
Direct:				
262010 Dallas County Specialized Veterans Court	N/A		214	—
Total direct			214	—
Total program			214	—
Texas Commission on Environmental Quality:				
Program – Local Initiative Project:				
Direct:				
200408 Dallas County Clean Air Emissions Task Force	N/A	582-8-89951	52,240	—
200409 Dallas County Clean Air Emissions Task Force	N/A	582-8-89951	99,621	—
200410 Dallas County Clean AIR Emissions Task Force	N/A	582-8-89951	317,408	—
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	56,944	—
200609 Dallas County Counterfeit Inspections Initiative	N/A	582-8-89951	35,933	—
200610 Dallas County Counterfeit Inspections Initiative	N/A	582-8-89951	572,906	—
94072 Dallas County Clean Air Emissions Task Force			2,000	—
Total direct			1,137,313	—
Total program			1,137,313	—
Texas Commission on Environmental Quality:				
Program – Air Check Texas Repair & Replacement Assistance Program:				
Direct:				
200310 AirCheck Texas Repair & Replacement	N/A	582-9-90416-05	2,390,548	2,390,548
Total direct			2,390,548	2,390,548
Total program			2,390,548	2,390,548
Texas Department of Criminal Justice:				
Program – TX Correctional Office on Offenders w/Medical & Mental Impairments:				
Direct:				
204008 TCOOMMI	N/A	696-TC-8-9-L00090	18,750	—
204010 TCOOMMI	N/A	696-TC-8-9-L00090	81,250	—
Total direct			100,000	—
Total program			100,000	—

DALLAS COUNTY, TEXAS
Schedule of Expenditures of Federal and State Awards
Year ended September 30, 2010

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	\$ 239,323	—
37010 DC Community Continuum of Care (4C Program)	N/A	696-CJ-10-11-L124	93,778	—
Total direct			333,101	—
Total program			333,101	—
Texas Department of Transportation:				
Program – Automobile Theft Prevention Authority:				
Direct:				
560009 North Tx Auto Theft Task Force	N/A	SA-T01-10047-09	579	—
560010 North Tx Auto Theft Task Force	N/A	SA-T01-10047-10	980,878	8,280
560011 North Tx Auto Theft Task Force	N/A	SA-T01-10047-11	129,465	—
560209 Auto Theft Program Income	N/A	10047-09	19,416	—
Total direct			1,130,338	8,280
Total program			1,130,338	8,280
Texas Education Agency:				
Program – Juvenile Justice Alternative Education:				
Direct:				
720109 JJAEP School	N/A	TJPC-P-2009-057	(155,915)	—
720110 JJAEP School	N/A	TJPC-P-2010-057	1,158,104	—
720111 JJAEP School	N/A	TJPC-P-11-057	53,485	—
Total direct			1,055,674	—
Total program			1,055,674	—
Texas Education Agency:				
Program – Texas Educator Excellence Award Program:				
Direct:				
750809 Texas Educator Excellence Grant (TEFG)	N/A	57814	(2,000)	—
Total direct			(2,000)	—
Total program			(2,000)	—
Texas Juvenile Probation Commission:				
Program – Juvenile Justice Delinquency Prevention – State:				
Direct:				
710010 TJPC Interest Account	N/A	7100-2010	49,732	—
710310 Community Corrections Assistance Program	N/A	TJPC-Y-2010-057	2,257,573	—
710311 Community Corrections Assistance Program	N/A	TJPC-Y-2011-057	146,277	—
710810 State Aid	N/A	TJPC-A-2010-057	1,306,369	—
710811 State Aid	N/A	TJPC-A-2011-057	109,960	—
711210 Local Post Adjudication Fund	N/A	TJPC-V-2010-057	481,126	—
711211 Local Post Adjudication Fund	N/A	TJPC-V-2011-057	38,015	—
711510 Salary Adj Funding for Juvenile Probation, Detention, & Correction Officers	N/A	TJPC-Z-2010-057	1,012,060	—
711511 Salary Adj Funding for Juvenile Probation, Detention, & Correction Officers	N/A	TJPC-Z-2011-057	33,405	—
711610 Special Needs Diversionary Program	N/A	TJPC-M-2010-057	218,841	—
711611 Special Needs Diversionary Program	N/A	TJPC-M-2011-057	18,570	—
711810 Progressive Sanctions JPO	N/A	TJPC-F-2010-057	660,416	—
711811 Progressive Sanctions JPO	N/A	TJPC-F-2011-057	170,509	—
712010 Progressive Sanctions ISJPO	N/A	TJPC-O-2010-057	239,569	—
712011 Progressive Sanctions ISJPO	N/A	TJPC-O-2011-057	55,696	—
712210 Intensive Community Based Pilot	N/A	TJPC-U-2010-057	187,362	—
712211 Intensive Community Based Pilot	N/A	TJPC-U-2011-057	9,519	—
712310 Intensive Community Based Program	N/A	TJPC-X-2010-057	330,431	—
712311 Intensive Community Based Program	N/A	TJPC-X-2011-057	4,073	—
712410 H-Diversion Placement Fund	N/A	TJPC-H-2010-057	1,284,262	—
712510 Commitment Reduction Program	N/A	TJPC-C-10-057	2,299,500	—
712511 Commitment Reduction Program	N/A	TJPC-C-11-057	9,812	—
712610 Reallocation Reimbursement Fund	N/A	TJPC-I-10-057	426,661	—
720110 x JJAEP School	N/A	TJPC-P-2010-057	1,015,387	—
720111 x JJAEP School	N/A	TJPC-P-2011-057	118,658	—
Total direct			12,483,783	—
Total program			12,483,783	—
State Comptroller:				
Program – Tobacco Compliance for Local Law Enforcement:				
Direct:				
1000609 Tobacco Compliance Grant for Local Law Enforcement Agency	N/A	2008-1650	34,000	—
520010 Tobacco Compliance Grant	N/A	2009-1370	97,801	—
520011 Tobacco Compliance Grant	N/A		4,363	—
Total direct			136,164	—
Total program			136,164	—

DALLAS COUNTY, TEXAS
 Schedule of Expenditures of Federal and State Awards
 Year ended September 30, 2010

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 – Minority Business Office:				
Direct:				
200104 Minority Business Office	N/A	2005-1222	\$ 73	—
200107 Minority Business Office	N/A	2007-1475	877	—
200108 Minority Business Office	N/A		<u> 3,015</u>	<u>—</u>
Total direct			<u> 3,965</u>	<u>—</u>
Total program			<u> 3,965</u>	<u>—</u>
Grant total state			<u>\$ 23,916,192</u>	<u>3,982,892</u>

DALLAS COUNTY, TEXAS

Notes to Schedule of Expenditures of Federal and State Awards

Year ended September 30, 2010

(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, 2010. 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) Noncash Awards

Certain federal award programs reported in the Schedule do not involve cash awards to the County. They are as follows:

Childhood Immunization Grants CFDA 93.268:	
Health Department: Immunizations	\$ 7,303,751
Food Donation Program CFDA 10.550:	
Youth Village: Food Donations	<u>5,397</u>
Total value of noncash awards	<u><u>\$ 7,309,148</u></u>

(4) State Grants

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

**SCHEDULE OF FINDINGS
AND QUESTIONED COSTS**

DALLAS COUNTY, TEXAS

Schedule of Findings and Questioned Costs

September 30, 2010

Section I--Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: **Unqualified**

Internal control over financial reporting:

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

Noncompliance material to the financial statements noted? yes no

Federal and State Awards

Internal control over major programs:

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

Type of auditors' report issued on compliance for major programs **Unqualified**

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 and UGMS? yes no

CFDA number	Name of federal program or cluster
14.218/14.253	Community Development Block Grants/Entitlement Grants Cluster (CDBG)
14.257	Homelessness Prevention and Rapid Re-Housing (HPRP)
16.803	Edward Byrne Memorial Justice Assistance Grant – ARRA
81.042	Weatherization Assistance of Low-income Persons – ARRA
84.010/84.389	Title I Grants to Local Education Agencies Cluster
93.268	Immunization Grants
93.712	Immunization Grants – ARRA
93.568	Low Income Home Energy Assistance
	Name of state program or cluster
	Automobile Theft Prevention Authority
	Juvenile Justice Alternative Education
	TB Prevention and Control

DALLAS COUNTY, TEXAS

Schedule of Findings and Questioned Costs

September 30, 2010

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

Federal	\$3,000,000
State	717,486

Auditee qualified as low-risk auditee?

<u> X </u>	yes	<u> </u>	no
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DALLAS COUNTY, TEXAS

Schedule of Findings and Questioned Costs

September 30, 2010

Section II-Financial Statement Findings

Finding 2010-01: *Financial Reporting*

Conditions

Currently, Dallas County's financial reporting process to prepare the Comprehensive Annual Financial Report (CAFR) is not formally documented. The current process is a manual, labor intensive process that takes a significant amount of time and requires numerous manual reconciliations and reclassifications by management to be able to appropriately convert the County's fund level financial statements to the government-wide financial statements. In addition, there is only one employee who is involved in the process of converting the fund level financial statements to the government-wide financial statements. The combination of the lack of formal documentation of the process and the fact that it is currently performed by a single individual creates 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 exhaust a significant amount of resources to produce its CAFR.

Recommendation

We recommend that management formally document the financial reporting process related to the preparation of the CAFR. 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.

Views of Responsible Officials

We agree the CAFR process is labor intensive requiring multiple reconciliations and reclassifications. The financial system supports intra-fund allocations and sub-fund detail required by County management which requires an extensive number of general ledger accounts to be summarized for GAAP financial reporting.

Financial analysts are assigned responsibility to affirm accuracy of Oracle system balances and reconcile system reports to CAFR footnotes. The County Auditor assumes a detailed role in reconciling and interreferencing all CAFR statements. An accounting manual delineating purpose and procedure for various year-end steps is updated annually and will be expanded as staff and time constraints allow.

The County Auditor's process of CAFR financial statement preparation is documented in an Excel model. This model is driven by formulas and logic that are relatively simple for an individual with the qualifications required if a replacement of the current Financial Audit Manager becomes necessary. Financial statement adjustments for Government-wide financial statements are well documented with either internal references within the Excel model or with external Excel documentation. As an example, external documentation includes the County debt and fixed asset "walk forward" schedules. Additionally, financial statement footnotes and exhibits while extensive would not be difficult to prepare by a CPA experienced in preparation of financial statements from either an SEC perspective or a governmental perspective.

The County Auditor is aware of two possible software solutions for CAFR preparation, which will be evaluated; additionally, options within Oracle release 12 will be evaluated.

DALLAS COUNTY, TEXAS

Schedule of Findings and Questioned Costs

September 30, 2010

Finding 2010-02: IT Environment

Conditions

We noted that various control deficiencies in the County's General Information Technology General Control (General IT Control) environment existed and were identified during the fiscal year 2009 audit by the previous external auditors. Based on our discussions with management and our review of management's update on the status of these deficiencies during the current year's financial statement audit, we noted that although management has made progress in developing policies and procedures to remediate some of these deficiencies, all of the deficiencies were not fully remediated as of the end of the fiscal year. We noted that management's ability to fully remediate these deficiencies has been hampered due to a combination of the following factors; turnover of key personnel within the IT department without being replaced with comparable resources, the lack of governance and effective oversight (CIO/IT director equivalent) of the IT Department during the current fiscal year, and the lack of financial resources.

The IT related deficiencies were previously reported as individual deficiencies. However, these IT deficiencies have been categorized into two general categories in the current year: System Access and Change Management.

The following deficiencies are related to System Access:

System Access for Terminated and Transferred Users

Terminated user accounts are not being disabled from the various IT systems including Windows network, UNIX, Odyssey, mainframe, and the data center access system within a timely manner. In addition, the changes to IT system access of transferred employees are not always communicated to the IT department for appropriate access modifications. The failure to remove terminated employees in a timely manner increases the risk that a terminated employee may inappropriately access the IT systems and/or execute unauthorized transactions. Similarly, if transferred employee access is not appropriately modified, these employees may have access that is not compatible with their job requirements.

Password Requirement Parameters

Strong password requirements such as minimum length and complexity have not been established for the mainframe and network systems. Strong password requirement parameters have not been configured for the Oracle database. The password parameters for the UNIX system are inconsistently applied. Additionally, the Odyssey system is not configured to force the usage of strong passwords.

Periodic Review of User Access

Users' access is not formally reviewed and approved by the system owners on a periodic basis that would enable management to detect inappropriate access from terminated or transferred employees. The lack of a formal review process inhibits management's ability to review and monitor the appropriate access levels for employees. This increases the risk that employees may inappropriately access systems or have access to information that is not appropriate given their job responsibilities.

DALLAS COUNTY, TEXAS

Schedule of Findings and Questioned Costs

September 30, 2010

Programmers' Access to the Production Environment

A programmer had access to production systems that support the Oracle Financial system and the mainframe system. Additionally, there is not currently a mechanism to detect all changes that are pushed into the production environment. Therefore, there is a lack of the appropriate level of segregation of duties between the program testing environment and the production environment. This increases the risk that an inappropriate change to the financial system or mainframe may occur and go undetected.

Access to Odyssey Database Administrator (DBA) Function

The Odyssey DBA function is currently available to server administrators and programmers through a default account that does not appear to have a business necessity.

Inappropriate Vendor Access

An external vendor had administrative privileges to the County's system. Additionally, two external vendors had administrator level accounts although they no longer had any business requirements to have an active account. This inappropriate vendor access increases the risk that the County's systems could be compromised.

The following deficiency is related to the IT Change Management process:

A change management control process has been implemented by the County. However, the formal documentation of this change management process is not being followed consistently. Additionally, in many instances the changes are formally approved after the change has been implemented. The failure to obtain approval of a change prior to implementation in the system increases the risk that an inappropriate change will be implemented in the system. Although, an inappropriate change may be detected in the subsequent approval, during the time between when the change was implemented and the approval the County would be exposed to the risk associated with this change.

As previously mentioned, the deficiencies discussed above are all related to General IT Controls. General IT controls are policies and procedures that relate to one or more applications and support the effective functioning of application controls by helping to ensure the continued proper operation of information systems. General IT controls maintain the integrity of information and security of data.

Therefore, these deficiencies in the General IT controls have a pervasive impact on the County's applications and the related application controls. This includes applications that are utilized by the County to initiate, process, authorize, and or record transactions that appear in the County's financial statements. As a result, the deficiencies in the IT controls reduce the reliability of controls that are designed to operate at the application level and thus increase the risk that an error may not be prevented or detected.

Recommendation

We recommend that management commit the resources to fully remediate the deficiencies that have been identified in the County's General IT Control environment. As these deficiencies continue to have a pervasive effect on the County's application controls that operate below the General IT Controls and increase the risk that they may possibly be circumvented, management should make efforts to remediate these deficiencies as soon as possible.

DALLAS COUNTY, TEXAS

Schedule of Findings and Questioned Costs

September 30, 2010

In addition to remediating the deficiencies that have been identified, we recommend that management perform an assessment of the current General IT Control environment and ensure that policies and procedures are formally documented, these policies and procedures are made available to personnel throughout the County, and continuously monitor the operational effectiveness of these policies and procedures.

Views of Responsible Officials

Dallas County recognized the deficiencies previously reported and has worked to remediate all. Some were completely remediated as soon as identified; others require process changes from other departments and/or changes in technology. With limited resources and competing priorities, Dallas County is committed and will continue working on resolving all identified deficiencies.

DALLAS COUNTY, TEXAS

Schedule of Findings and Questioned Costs

September 30, 2010

Section III-Federal Award Findings and Questioned Costs

CFDA Title: Community Development Block Grant

CFDA Number: 14.218

Federal Award Number & Expenditures: B-XX-UC-48-0003 & \$2,030,239

Federal Award Year: 2010

Federal Agency: U.S. Department of Housing & Urban Development

Pass-through Entity: N/A

Finding 2010-03: Employee Certifications

Type of Finding: Material Weakness & Noncompliance

Criteria or Specific Requirement

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

Where employees are expected to work solely on a single federal award or cost objective, charges for 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 semiannually and will be signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee.

Condition

We noted that there were seven employees who charged 100% of their salaries and related benefits to the Community Development Block Grant (CDBG) grant. None of these individuals completed certifications of effort during the current fiscal year.

Questioned Costs

None.

Cause

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 CDBG grant.

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, 2010

Recommendation

Management should implement adequate control processes and procedures to ensure that all employees that work solely on a single federal award complete written certifications of effort at least semiannually. Additionally, these certifications should be maintained to support the operation of the control processes and procedures.

Views of Responsible Officials

Certified timesheets had been maintained in the Planning and Development department for all employees who worked on Community Development Block Grant projects.

Planned Corrective Actions

To ensure compliance with OMB Circular A-87, Attachment B, 8.h.(3), all employees whose time is spent working solely on CDBG work will, on a semiannual basis, complete a written certification form. The employee will sign the form and the Director of Planning & Development will approve the form and the form will be maintained in the Planning & Development department. A copy of the completed form will be sent to the Auditor's Office on a semiannual basis.

Contact Person and Position

Rick Loessberg, Director of Planning & Development

Expected Completion Date

Ongoing. Certifications will be completed semiannually.

DALLAS COUNTY, TEXAS

Schedule of Findings and Questioned Costs

September 30, 2010

CFDA Title: Community Development Block Grant

CFDA Number: 14.218

Federal Award Number and Expenditures: SU-09-A10-22189-01 & \$3,307,213

Federal Award Year: 2009

Federal Agency: U.S. Department of Housing & Urban Development

Pass-through Entity: N/A

Finding 2010-04: Completeness of Rehab Projects – Special Test

Type of Finding: Significant Deficiency & Noncompliance

Criteria or Specific Requirement

When funds are used for rehabilitation, the grantee must ensure that the work is properly completed (24 CFR Section 570.506)

Any NSP-assisted rehabilitation of a foreclosed-upon home or residential property shall be completed to the extent necessary to comply with applicable laws, codes, and other requirements relating to housing safety, quality, or habitability, in order to sell, rent or redevelop such homes and properties. To comply with this provision, a grantee must describe or reference in its NSP action plan amendment what rehabilitation standards it will apply for NSP-assisted rehabilitation (Section 2301 (d)(2) of HERA; Section II.I. of NSP Notice, 73 FR 58338).

Condition

We noted that the County does not currently have procedures in place to ensure rehabilitation projects are properly completed in accordance with the prescribed standards. The County did identify in the NSP action plan that it intends to use the City of Dallas Minimum Housing Standards for NSP-assisted rehabilitation. However, there was no evidence that controls were in place to ensure all rehabilitation was completed and up to those standards.

Questioned Costs

None.

Cause

Management failed to implement adequate control processes and procedures to ensure that all rehabilitation projects are properly completed in accordance with the respective work orders and specifications and adequate documentation was maintained to support this process.

Effect

The lack of adequate internal controls increases the risk of noncompliance associated with the grant requirements to ensure that all rehabilitation projects are properly completed in accordance with the respective work orders and specifications.

DALLAS COUNTY, TEXAS

Schedule of Findings and Questioned Costs

September 30, 2010

Recommendation

Management should implement control processes and procedures to ensure all rehabilitation projects using NSP Funds are properly completed in accordance with the respective work orders and specifications and adequate documentation is maintained to support this process.

Views of Responsible Officials

As required under the Agreement with the contractor/developer, a rehabilitation/repair cost estimate (line-item work order) was submitted to the County prior to the purchase of any of the 40 homes that were purchased under the County's NSP1 program. Each rehab/repair line item was deemed necessary to ensure compliance with County rehabilitation standards. Twelve of the purchased homes (30%) were reviewed for compliance after the completion of the rehabilitations.

Planned Corrective Actions

To increase internal controls for rehabilitation of selected structures, contractor/developer will continue to provide to the County, prior to any work being performed, a proposed list of repairs (work write-up) necessary for rehabilitation compliance. County will review the list and determine/approve what work is needed. After the contractor/developer has completed the necessary repairs/rehabilitation, County will inspect each site and provide a final completion report to be submitted by the contractor/developer with each reimbursement request for repairs. Copies of all repair work (i.e., work write-ups and final inspection reports) will be maintained in the Planning & Development Department.

Contact Person and Position

Rick Loessberg, Director of Planning & Development

Expected Completion Date

Completed.

DALLAS COUNTY, TEXAS

Schedule of Findings and Questioned Costs

September 30, 2010

Program Name: Automobile Theft Prevention

Expenditures: \$1,114,170.

State Award Number: SA-T01-10047-10

State Award Year: 2009/2010

State Agency: Texas Automobile Burglary and Theft Prevention Authority (ABTPA)

Pass-through Entity: N/A

Finding 2010-05: Procurement, Suspension, & Debarment

Type of Finding: Significant Deficiency

Criteria or Specific Requirement

Nonfederal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred or whose principals are suspended or debarred. "Covered transactions" include those procurement contracts for goods and services awarded under a nonprocurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other specified criteria.

When a nonfederal entity enters into a covered transaction with an entity at a lower tier, the nonfederal entity must verify that the entity is not suspended or debarred or otherwise excluded. This verification may be accomplished by checking the *Excluded Parties List System (EPLS)*, collecting a certification from the entity, or adding a clause or a condition to the covered transaction with that entity.

Condition

There were three vendors that met the definition of a covered transaction related to this program during the current fiscal year. All of the vendors were selected for test work and we noted that there was not adequate documentation to support that management verified that one of the three vendors was not suspended or debarred prior to executing a contract with the vendor.

Questioned Costs

None. No amounts of questioned costs are reported based on our review of the EPLS Web site in which the subject vendor was not suspended or debarred.

Cause

Management failed to have adequate control processes and procedures to ensure that one of the three acceptable ways to satisfy the suspension and debarment requirements (i.e., search EPLS Web site, statement, or clause included in contract or obtaining separate certification.) occurred for each covered transaction during the current fiscal year.

DALLAS COUNTY, TEXAS

Schedule of Findings and Questioned Costs

September 30, 2010

Effect

The failure to implement adequate control processes and procedures increases the risk of noncompliance.

Recommendation

Management should implement adequate control processes and procedures to ensure that one of the three methods of complying with the suspension and debarment requirements occurs for each covered transaction related to this program. Additionally, management should ensure that adequate documentation is maintained to evidence the performance of the processes and procedures.

Views of Responsible Officials

The “Schedule of Findings and Questioned Costs” states three procurements were audited for compliance with Federal OMB guidance in 2 CFR part 180, which implements Executive Orders 12549 and 12689, Debarment and Suspension. Two of the three transactions were found being procured utilizing a state contract that contained the language as required under this section. The third was procured through other sources but the buyer checked the Excluded Parties List System (EPLS) prior to purchase order issuance.

Planned Corrective Actions

In addition, all formal solicitations (one time, annual and/or evaluative) currently contain the following language:

FEDERAL DEBARRED VENDORS - No products and/or services utilizing federal funds may be procured from vendors that are listed on the Federal Excluded Parties List. Government requirements for nonprocurement suspension and debarment are contained in the OBM guidance 2 CFR part 180 that implements Executive Orders 12549 and 12689 Debarment and Suspension. Dallas County reserves the right to reject from award consideration and/or debarred as outlined herein.

Also, the Grants section of the County Auditor’s office is reviewing and printing the information from the Federal Excluded Parties List Web site each time it approves a purchase requisition.

Contact Person and Position

Linda S. Boles, Purchasing Agent

Expected Completion Date

Procedure in effect.

DALLAS COUNTY, TEXAS

Schedule of Findings and Questioned Costs

September 30, 2010

CFDA Title: TB Prevention Control

State Award Number and Expenditures: 2010-032848-001 and \$983,015

State Award Year: 2009/2010

State Agency: Department of State Health Services

Pass-through Entity: N/A

Finding 2010-06: Cash Management

Type of Finding: Significant Deficiency

Criteria or Specific Requirement

When entities are funded on a reimbursement basis, program cost must be paid for by entity funds before reimbursement is requested.

Additionally, in accordance with Uniform Grant Management Standards (UGMS), an awardee shall maintain internal control over state programs that provides reasonable assurance that the awardee is managing state awards in compliance with laws, regulations, and the provisions of contracts or grant agreements.

Condition

We noted that three of the twelve Requests for Reimbursement for this program did not have evidence that they were reviewed and approved by management prior to submission to the state for reimbursement.

Questioned Costs

None.

Cause

Management has designed and implemented controls over the cash management compliance requirement; however, they did not operate effectively during the current fiscal year.

Effect

The failure of the control to operate effectively increases the risk of noncompliance with cash management requirement.

Recommendation

Management should ensure that the management review control operates as designed and all reviews of the reimbursement requests are supported by adequate documentation evidencing that the review occurred.

DALLAS COUNTY, TEXAS

Schedule of Findings and Questioned Costs

September 30, 2010

Views of Responsible Officials

Requests for Reimbursements (ROR) in question were prepared by Dallas County Health and Human Services (DCHHS) and forwarded for review to the Auditors' Office prior to being submitted to the state for reimbursement. The procedure ensures that there is verification of the request by an independent office prior to the ROR submission to the State. DCHHS believes that the controls were sufficient to ensure correctness of RORs in question prior to their submission.

Planned Corrective Actions

As recommended, DCHHS management will ensure review of all RORs prior to its submission and will maintain adequate documentation evidencing such review.

Contact Person and Position

Zachary Thompson, Director

Denise Cherry, Program Monitor

Expected Completion Date

Procedure is in effect currently.