

**DALLAS COUNTY, TEXAS**  
**SINGLE AUDIT REPORT**  
**YEAR ENDED SEPTEMBER 30, 2025**



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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Honorable County Judge and Commissioners Court  
Dallas County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Dallas County, Texas, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise Dallas County, Texas' basic financial statements, and have issued our report thereon dated March 27, 2026.

We did not audit the financial statements of Dallas County Hospital District, a discretely presented component unit of Dallas County, Texas. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Dallas County Hospital District, is based solely on the reports of the other auditors.

Our report includes a reference to other auditors who audited the financial statements of Dallas Hospital District, as described in our report on Dallas County, Texas' financial statements. This report does not include the results of the other auditors' testing of internal controls over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Dallas County, Texas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Dallas County, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of Dallas County, Texas' internal control.

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

Honorable County Judge and Commissioners  
Dallas County, Texas

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

We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001 that we consider to be material weaknesses.

**Report on Compliance and Other Matters**

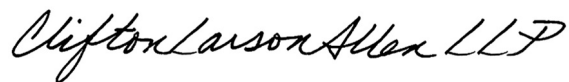
As part of obtaining reasonable assurance about whether Dallas County, Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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*.

**Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Dallas County, Texas' response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. Dallas County, Texas' response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

San Antonio, Texas  
March 27, 2026



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL AND STATE PROGRAM, REPORT ON INTERNAL CONTROL OVER  
COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF  
FEDERAL AND STATE AWARDS REQUIRED BY THE UNIFORM GUIDANCE  
AND THE STATE OF TEXAS GRANTS MANAGEMENT STANDARDS**

Honorable County Judge and Commissioners Court  
Dallas County, Texas  
Dallas, Texas

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

***Opinion on Each Major Federal and State Program***

We have audited Dallas County, Texas' (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *State of Texas Grant Management Standards*, which includes the State of Texas Single Audit Circular (TxGMS) that could have a direct and material effect on each of the County's major federal and state programs for the year ended September 30, 2025. The 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.

In our opinion, the 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, 2025.

***Basis for Opinion on Each Major Federal and State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and TxGMS. Our responsibilities under those standards and the Uniform Guidance and TxGMS are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

***Other Matter – Federal and State Expenditures Not Included in the Compliance Audit***

The County's basic financial statements include the Dallas County Hospital District (the District), a discretely presented component unit of Dallas County, Texas. The District expended \$31,530,498 in federal awards and \$15,261,311 in state awards, which are not included in the County's schedule of expenditures of federal and state awards. Our audit, described below, does not include the federal and state expenditures of the District because the District is audited separately by other auditors.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal and state programs.

***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance and TxGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Dallas County, Texas' compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and TxGMS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and TxGMS, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and TxGMS and which are described in the accompanying schedule of findings and questioned costs as items 2025-002, 2025-003, 2025-004, and 2025-005. Our opinion on each major federal and state program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

**Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

*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 and state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal and state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal and 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.

We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2025-006 to be a material weakness.

We also consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2025-002, 2025-003, 2025-004, and 2025-005, to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Honorable County Judge and Commissioners  
Dallas County, Texas

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and TxGMS. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and TxGMS**

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 the County as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon, dated March 27, 2026, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and TxGMS and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



**CliftonLarsonAllen LLP**

San Antonio, Texas  
June 17, 2026

**DALLAS COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
YEAR ENDED SEPTEMBER 30, 2025**

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal Assistance Listing Number	Contract Number	Expenditure	Amounts Passed to Through Subrecipients
<b>U.S. DEPARTMENT OF AGRICULTURE PROGRAMS</b>				
Child Nutrition Cluster				
School Breakfast Program:				
Juvenile Department School Breakfast Program	10.553	1219	\$ 264,134	\$ -
Total National School Breakfast Program			<u>264,134</u>	<u>-</u>
National School Lunch Program				
Juvenile Department School Lunch/Snack Program	10.555	1219	472,130	-
Total National School Lunch Program			<u>472,130</u>	<u>-</u>
Total Child Nutrition Cluster			<u>736,264</u>	<u>-</u>
Farmers Market and Local Food Promotion Program				
SOC DC Farmers Market Project	10.175	21FMPPTX1025-00	(4,704)	-
Total Farmers Market and Local Food Promotion Program			<u>(4,704)</u>	<u>-</u>
Passed through The Texas Department of State Health Services				
Supplemental Nutrition Assistance Program (State Administrative Match)				
Obesity Prevention Program	10.561	HHS000743500003	208,998	7,024
Obesity Prevention Program	10.561	HHS001432000003	268	-
Total Supplemental Nutrition Assistance Program			<u>209,266</u>	<u>7,024</u>
USDA Patrick Leahy Farm to School Grant Program				
Farm to School Turnkey- Edible Gardens Project	10.575	USDA-FNS-F2S-TEG-24-TX1	12,272	-
Total USDA Patrick Leahy Farm to School Grant Program			<u>12,272</u>	<u>-</u>
Supplemental Nutrition Assistance Program (SNAP) Process and Technology Improvement				
SNAP-PTIG	10.580	FY24.SNAP.PTIG.TX	44,404	-
Total Supplemental Nutrition Assistance Program (SNAP) Process and Technology Improvement			<u>44,404</u>	<u>-</u>
Urban Agriculture and Innovative Production				
Urban Agriculture and Innovation Production	10.935	NR237442XXXXC007-1	2,684	-
Total Urban Agriculture and Innovative Production			<u>2,684</u>	<u>-</u>
Total U.S. Department of Agriculture Programs			<u>1,000,186</u>	<u>7,024</u>

See accompanying Notes to Schedule of Expenditures of Federal and State Awards.

**DALLAS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2025**

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal Assistance Listing Number	Contract Number	Expenditure	Amounts Passed to Through Subrecipients
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT PROGRAMS</b>				
CDBG - Entitlement Grants Cluster				
Community Development Block/Entitlement Grants:				
Community Development Block Grants	14.218	B-18-UC-48-0003	10,694	-
Community Development Block Grants	14.218	B-19-UC-48-0003	128,847	128,847
Community Development Block Grants	14.218	B-22-UC-48-0003	295,687	295,687
Community Development Block Grants	14.218	B-23-UC-48-0003	712,324	400,220
Community Development Block Grants	14.218	B-24-UC-48-0003	1,222,850	468,827
Total Community Development Block/Entitlement Grants			2,370,402	1,293,581
COVID-19 Community Development Block/Entitlement Grants:				
Community Development Block Grants - CARES Act	14.218	B-20-UW-48-0003	608,017	608,017
Total COVID-19 Community Development Block/Entitlement Grants			608,017	608,017
Total CDBG - Entitlement Grants Cluster			2,978,419	1,901,598
Emergency Solutions Grant Program:				
Emergency Solutions Grant	14.231	E-23-UC-48-0003	198,041	198,041
Emergency Solutions Grant	14.231	E-24-UC-48-0003	106,000	106,000
Total Emergency Solutions Grant Program			304,041	304,041
HOME Investment Partnerships Program:				
HOME Investment Partnerships Program	14.239	M-19-UC-48-0221	196,585	-
HOME Investment Partnerships Program	14.239	M24-UC480221	63,652	-
Total HOME Investment Partnerships Program			260,237	-

See accompanying Notes to Schedule of Expenditures of Federal and State Awards.

**DALLAS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2025**

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal Assistance Listing Number	Contract Number	Expenditure	Amounts Passed to Through Subrecipients
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT PROGRAMS (CONTINUED)</b>				
Family Self-Sufficiency Program				
ROSS Family Self-Sufficiency Coordinator	14.896	FSS23TX5549-01-01	14,584	-
ROSS Family Self-Sufficiency Coordinator	14.896	FSS25TX6191-01-00	79,801	-
Total Family Self-Sufficiency Program			<u>94,385</u>	-
Housing Voucher Cluster				
Section 8 Housing Choice Vouchers:				
Section 8 Housing Choice Vouchers	14.871	TX559	63,704,129	-
Section 8 Housing Choice Vouchers	14.871	TX559	172,358	-
Veterans Affairs Supportive Housing Vouchers	14.871	TX559	642,419	-
Section 8 Voucher Program Admin Fee 467	14.871	TX559	197,347	-
Section 8 - Homeownership Program 467	14.871	TX559	345,353	-
Section 8 - Homeownership Program 467	14.871	TX559	1,414,448	-
Project Based Vouchers	14.871	TX559	607,510	-
Permanent Supportive Housing	14.871	TX559	1,317,255	-
Section 8 HCV Financial Administration - 2025	14.871	TX559	529,446	-
Total Section 8 Housing Choice Vouchers			<u>68,930,265</u>	-
Section 8 Mainstream Program:				
Mainstream Program Vouchers	14.879	TX559DV0001	915,664	-
Total Mainstream Program			<u>915,664</u>	-
Total Housing Voucher Cluster			69,845,929	-
Housing Opportunities for Persons With AIDS				
Passed through the City of Dallas				
Housing Opportunities for Persons With AIDS	14.241	24-1181	2,659,612	-
Housing Opportunities for Persons With AIDS	14.241	25-1514	5,922	-
Housing Opportunities for Persons with AIDS (HOPWA)	14.241	24-1181	76,730	-
Total Passed through the City of Dallas			<u>2,742,264</u>	-

See accompanying Notes to Schedule of Expenditures of Federal and State Awards.

**DALLAS COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2025**

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal Assistance Listing Number	Contract Number	Expenditure	Amounts Passed to Through Subrecipients
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT PROGRAMS (CONTINUED)</b>				
Passed through the Texas Department of State Health Services				
DSHS HOPWA/HIV	14.241	HHS001317100003	276,615	276,615
DSHS HOPWA/HIV	14.241	HHS001317100003-2	26,183	26,183
DSHS HOPWA/HIV	14.241	HHS001317100003	486,572	-
DSHS HOPWA/HIV	14.241	HHS001317100003-2	76,553	-
Total Passed through the Texas Department of State Health Services			<u>865,923</u>	<u>302,798</u>
Total Housing Opportunities for Persons With AIDS			<u>3,608,187</u>	<u>302,798</u>
Total U.S. Department of Housing and Urban Development Programs			77,091,198	2,508,437
<b>U.S. DEPARTMENT OF JUSTICE PROGRAMS</b>				
Juvenile Justice and Delinquency Prevention Allocation to States				
Internet Crimes Against Children Task Force	16.540	15JDP-22-GK-04883-MECP	15,987	-
Total Juvenile Justice and Delinquency Prevention Allocation to States			<u>15,987</u>	<u>-</u>
Drug Court Discretionary Grant Program:				
2025 AIM Youthful Offender Court	16.585	15PBJA-24-GG-03913-DGCT	69,819	-
Adult Drug Court Discretionary	16.585	15PBJA-22-GG-03950-DGCT*	262,697	-
Total Drug Court Discretionary Grant Program			<u>332,516</u>	<u>-</u>
State Criminal Alien Assistance Program:				
SCAAP 2009	16.606	2009-1902	893,110	-
Total State Criminal Alien Assistance Program			<u>893,110</u>	<u>-</u>
Second Chance Act Reentry Initiative				
Second Chance Act Pay for Success	16.812	15PBJA-22-GG-01736	204,569	-
Total Second Chance Act Reentry Initiative			<u>204,569</u>	<u>-</u>
Postconviction Testing of DNA Evidence to Exonerate The Innocent				
Postconviction Testing of DNA Evidence	16.820	15PBJA-22-GG-01417-POST	230,321	-
Total Postconviction Testing of DNA Evidence to Exonerate The Innocent			<u>230,321</u>	<u>-</u>
National Sexual Assault Kit Initiative				
National Sexual Assault Kit	16.833	15PBJA-21-GG-04329	302,022	-
National Sexual Assault Kit	16.833	15PBJA-24-GG-05407-SAKI	399,510	-
National Sexual Assault Kit	16.833	15PBJA-24-GG-05425-SAKI	284,027	-
Total National Sexual Assault Kit Initiative			<u>985,559</u>	<u>-</u>

See accompanying Notes to Schedule of Expenditures of Federal and State Awards.

**DALLAS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2025**

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal Assistance Listing Number	Contract Number	Expenditure	Amounts Passed to Through Subrecipients
<b>U.S. DEPARTMENT OF JUSTICE PROGRAMS (CONTINUED)</b>				
Comprehensive Opioid Abuse Site-Based Program				
Comprehensive Opioid, Stimulant, and Substance Use Site-Based Program (COSSUP)	16.838	15BJA-23-GG-02337-COAP	216,060	-
Total Comprehensive Opioid Abuse Site-Based Program			216,060	-
Equitable Sharing Program				
Sheriff Federal Asset Sharing	16.922	N/A	42,919	-
District Attorney - Federal Asset Sharing Funds - DOJ	16.922	N/A	133,759	-
Total Equitable Sharing Program			176,678	-
Passed through the Office of the Governor, Criminal Justice Division:				
Crime Victim Assistance				
Multi - Purpose Advocacy Project	16.575	VA-3884106	760,062	-
Victim Services Project	16.575	VA-2694610	71,238	-
Felony Domestic Violence Court Program-Assessor	16.575	VA-2812511	225,679	-
Felony Domestic Violence Court Program-Assessor	16.575	VT-2812512	14,576	-
The Dallas County Assessment, Stabilization and Advancement Program for Trafficked Girls (ASAP)	16.575	VA-4287204	248,484	-
Total Crime Victim Assistance			1,320,039	-
Passed through the Office of the Governor, Criminal Justice Division:				
Violence Against Women Formula Grants:				
Elder Abuse Project	16.588	WF-4106605	49,515	-
Total Violence Against Women Formula Grants			49,515	-
Passed through the Office of the Governor, Criminal Justice Division:				
Residential Substance Abuse Treatment for State Prisoners:				
Juvenile Residential Drug Treatment Center	16.593	RT-2840811	160,723	-
Judge John Creuzot Judicial Treatment Center	16.593	RT-1487926	819,911	-
Total Residential Substance Abuse Treatment for State Prisoners			980,634	-

See accompanying Notes to Schedule of Expenditures of Federal and State Awards.

**DALLAS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2025**

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal Assistance Listing Number	Contract Number	Expenditure	Amounts Passed to Through Subrecipients
<b>U.S. DEPARTMENT OF JUSTICE PROGRAMS (CONTINUED)</b>				
Edward Byrne Memorial Justice Assistance Grant Program				
Passed through the City of Dallas				
Justice Assistance Grant FY21	16.738	15PBJA-21-GG-01872-JAGX	51,603	-
Justice Assistance Grant FY22	16.738	15PBJA-22-GG-02103-JAGX	147,913	-
Justice Assistance Grant FY23	16.738	15PBJA-23-GG-03846-JAGX	173,201	-
Passed through the Office of the Governor, Criminal Justice Division:				
Focused Deterrence Program Manager	16.738	DJ-4790102	108,315	-
Pretrial Diversion Assessment Program	16.738	DJ-4751102	110,000	-
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>591,032</u>	-
Passed through the Office of the Governor, Criminal Justice Division:				
CI-Byrne State Crisis Intervention Program:				
The Family Domestic Violence Court (FDVC) Program	16.738	CI-5187001	232,353	-
Behavioral Health Service for Mentally Ill in Criminal Justice	16.738	CI-5199701	353,275	-
Total CI-Byrne State Crisis Intervention Program			<u>585,628</u>	-
Capital Case Litigation Initiative				
Upholding the Rule of Law and Preventing Wrongful Convictions Site Based and Training and Technical Assistance	16.746	15PBJA-21-GG-04687	5,199	-
Total Capital Case Litigation Initiative			<u>5,199</u>	-
Total U.S. Department of Justice Programs			6,586,847	-
<b>U.S. DEPARTMENT OF TRANSPORTATION PROGRAMS</b>				
Passed through Texas Department of Transportation				
Highway Planning and Construction:				
Courtesy Patrol Program	20.205	18-4XXF5001 - 2025	3,937,745	-
Courtesy Patrol Program	20.205	18-5XXF5002	409,265	-
Total Highway Planning and Construction			<u>4,347,010</u>	-

See accompanying Notes to Schedule of Expenditures of Federal and State Awards.

**DALLAS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2025**

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal Assistance Listing Number	Contract Number	Expenditure	Amounts Passed to Through Subrecipients
<b>U.S. DEPARTMENT OF TRANSPORTATION PROGRAMS (CONTINUED)</b>				
Passed through Texas Department of Transportation				
Highway Planning and Construction:				
Rowlett Rd	20.205	12706_TxDOT	2,059,253	-
Medical District Drive	20.205	0918-45-884	166,767	-
Harry Hines Shared Use Path	20.205	0918-47-298	528,828	-
Cypress Waters Trail (from County Trail And Preserve Program)	20.205	90149_TxDOT	669,829	-
Total Highway Planning and Construction			<u>3,424,676</u>	<u>-</u>
Total U.S. Department of Transportation Programs			7,771,686	-
<b>U.S. DEPARTMENT OF TREASURY</b>				
Equitable Sharing Program				
District Attorney - Federal Asset Sharing Funds - Treasury	21.016	N/A	429,766	-
Total Equitable Sharing Program			429,766	-
COVID-19 Emergency Rental Assistance (ERA 1) Program and Emergency Rental Assistance (ERA 2) Program				
EMERGENCY RENTAL ASSISTANCE PROGRAM (ERAP)	21.023	2021-0572	564,275	-
Total COVID-19 Emergency Rental Assistance (ERA 1) Program and Emergency Rental Assistance (ERA 2) Program			<u>564,275</u>	<u>-</u>
COVID-19 Coronavirus State and Local Fiscal Recovery Funds				
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	1,279,571	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	164,420	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	761,980	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	592,409	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	(125,849)	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	(6,250)	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	951,059	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	495,846	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	(1,850)	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	1,317,464	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	290	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	(1,077)	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	1,386,519	-

See accompanying Notes to Schedule of Expenditures of Federal and State Awards.

**DALLAS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2025**

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal Assistance Listing Number	Contract Number	Expenditure	Amounts Passed to Through Subrecipients
<b>U.S. DEPARTMENT OF TREASURY (CONTINUED)</b>				
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	2,832,607	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	716,867	716,867
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	19,863	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	826,741	826,741
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	104,100	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	109	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	1,005,503	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	262,993	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	48,046	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	200,000	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	54	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	1,743	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	1,000	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	(192)	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	27,215	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	890,764	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	(243,413)	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	499,132	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	2,844,510	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	112,603	112,603
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	582,059	582,059
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	(123,917)	(123,917)
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	117,442	117,442
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	72,910	72,910
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	(58,146)	(58,146)
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	75,574	75,574
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	681,634	681,634
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	267,848	267,848
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	218,323	218,323
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	209,694	293,929
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	264,804	264,804
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	187,759	187,759
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	218,170	218,170

See accompanying Notes to Schedule of Expenditures of Federal and State Awards.

**DALLAS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2025**

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal Assistance Listing Number	Contract Number	Expenditure	Amounts Passed to Through Subrecipients
<b>U.S. DEPARTMENT OF TREASURY (CONTINUED)</b>				
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	\$ 99,385	\$ 99,385
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	70,942	20,379
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	329,921	329,921
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	777,803	777,803
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	1,171,883	1,171,883
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	327,629	327,629
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	5,295,330	5,295,330
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	448,309	448,309
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	578,654	578,654
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	2,293,999	2,293,999
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	1,157,916	1,157,916
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	973,229	973,229
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	62,600	62,600
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	1,581,648	1,581,648
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	345,508	345,508
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	359,701	359,701
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	211,816	211,816
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	(995,072)	(995,072)
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	2,612,173	2,612,173
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	3,814,288	3,814,288
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	1,500,000	1,500,000
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	814,329	814,329
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	32,216	24,836
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	362,102	362,102
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	(15,567)	(15,567)
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	206,216	206,216
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	104,423	104,423
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	15,156	11,587
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	158,736	158,736
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	138,032	138,032
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	66,416	66,416
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	21,091	21,091
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	220,551	220,551
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	74,409	74,409
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	215,897	215,897
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	545,133	686,060
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	4,794,521	4,794,521

See accompanying Notes to Schedule of Expenditures of Federal and State Awards.

**DALLAS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2025**

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal Assistance Listing Number	Contract Number	Expenditure	Amounts Passed to Through Subrecipients
<b>U.S. DEPARTMENT OF TREASURY (CONTINUED)</b>				
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	\$ 454,417	\$ 454,417
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	8,331,749	8,331,749
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	<u>5,947,376</u>	<u>5,947,376</u>
Total Coronavirus State and Local Fiscal Recovery Funds			<u>65,687,389</u>	<u>50,509,206</u>
Local Assistance and Tribal Consistency Fund (LATCF)				
Coronavirus State and Local Fiscal Recovery Funds	21.032	2023-0127	<u>2,750</u>	<u>-</u>
Total Local Assistance and Tribal Consistency Fund (LATCF)			<u>2,750</u>	<u>-</u>
Total U.S. Department of Treasury Programs			66,684,180	50,509,206
<b>U.S. DEPARTMENT OF ENERGY PROGRAMS</b>				
Passed through the Texas Department of Housing and Community Affairs				
Weatherization Assistance for Low-Income Persons:				
DOE Weatherization	81.042	56240004267	757,797	-
DOE Weatherization	81.042	56250004483	557	-
DOE-BIL Weatherization	81.042	55220004056	<u>1,325,922</u>	<u>-</u>
Total Weatherization Assistance for Low-Income Persons			<u>2,084,276</u>	<u>-</u>
Total U.S. Department of Energy Programs			2,084,276	-
<b>U.S. DEPARTMENT OF EDUCATION PROGRAMS</b>				
Title I, Part A Cluster				
Passed through the Texas Education Agency				
Title I Grants to Local Education Agencies:				
Title I Part A Improving Basic Program	84.010	25610101057950	<u>328,505</u>	<u>-</u>
Total Title I Grants to Local Education Agencies			<u>328,505</u>	<u>-</u>
Passed through the Local Education Agency:				
Title I Grants to Local Education Agencies:				
Title I Part D Subpart 2 Delinquent Programs	84.010	25610103057814	<u>474,281</u>	<u>-</u>
Total Passed through the Local Education Agency			<u>474,281</u>	<u>-</u>
Total Title I, Part A Cluster			802,786	-

See accompanying Notes to Schedule of Expenditures of Federal and State Awards.

**DALLAS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2025**

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal Assistance Listing Number	Contract Number	Expenditure	Amounts Passed to Through Subrecipients
<b>U.S. DEPARTMENT OF EDUCATION PROGRAMS (CONTINUED)</b>				
Special Education Cluster (IDEA)				
Passed through Texas Education Agency				
Special Education Grants to States:				
Individuals with Disabilities Act (IDEA)	84.027	256600010578147000	53,531	-
Total Special Education Grants to States			<u>53,531</u>	<u>-</u>
Total Special Education Cluster (IDEA)			53,531	-
Passed through Region 10 Education Services (ESC10)				
English Language Acquisition State Grants:				
Title III Part A LEP	84.365	24671001057950	2,252	-
Total English Language Acquisition State Grants			<u>2,252</u>	<u>-</u>
Passed through Region 10 Education Services (ESC10)				
Improving Teacher Quality State Grants				
Title II Part A Teacher and Principal Training and Recruiting	84.367	25694501057950	18,701	-
Total Improving Teacher Quality State Grants			<u>18,701</u>	<u>-</u>
Passed through Region 10 Education Services (ESC10)				
Student Support and Academic Enrichment Program				
Title IV, Part A Safe and Drug Free Schools and Communities	84.424	24680101057950	31,991	-
Total Student Support and Academic Enrichment Program			<u>31,991</u>	<u>-</u>
Total U.S. Department of Education Programs			<u>909,261</u>	<u>-</u>
<b>SECRETARY OF STATE</b>				
HAVA Election Security Grants				
HELP AMERICA VOTE ACT (HAVA) ELECTION SECURITY ELECTRONIC POLLBOOK REPLACEMENT PROGRAM	90.404	TXHAVA-ES2025-057	2,660,208	-
Total HAVA Election Security Grants			<u>2,660,208</u>	<u>-</u>
Total Secretary of State Programs			2,660,208	-

See accompanying Notes to Schedule of Expenditures of Federal and State Awards.

**DALLAS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2025**

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal Assistance Listing Number	Contract Number	Expenditure	Amounts Passed to Through Subrecipients
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS</b>				
Injury Prevention and Control Research and State and Community Based Programs				
Limiting Overdose Through Collaborative Actions	93.136	1 NH28CE003562-01-00	1,269,513	965,509
Limiting Overdose Through Collaborative Actions	93.136	5 NH28CE003562-02-00	328,685	7,634
Limiting Overdose Through Collaborative Actions	93.136	5NH28CE003562-03-00	115,968	65,604
Total Injury Prevention and Control Research and State and Community Based Programs			1,714,166	1,038,747
Integrated Viral Hepatitis Surveillance and Prevention				
Adult Viral Hepatitis Prevention and Control	93.270	5NU51PS005161-04-00	181,697	-
Adult Viral Hepatitis Prevention and Control	93.270	5NU51PS005161-05-00	117,285	-
Total Integrated Viral Hepatitis Surveillance and Prevention			298,982	-
Minority HIV/AIDS Fund (MHAF)				
Special Projects of National Significance - Minority HIV/AIDS Fund	93.899	1 U1SHA54467-01-00	57,431	-
Special Projects of National Significance - Minority HIV/AIDS Fund 2026	93.899	6 U1SHA54467-02-01	699	-
Total Minority HIV/AIDS Fund (MHAF)			58,130	-
HIV Emergency Relief Project Grants				
RW HIV/AIDS TEA 2009 Part A Formula	93.914	5 H89HA00014-34-00	5,407,187	5,752,579
RW HIV/AIDS TEA 2009 Part A Formula	93.914	2 H89HA00014-35-00	8,210,604	7,423,982
RW HIV/AIDS TEA 2009 Part A Formula Quality Management	93.914	5 H89HA00014-34-00	292,294	-
RW HIV/AIDS TEA 2009 Part A Formula Quality Management	93.914	2 H89HA00014-35-00	333,737	-
RW HIV/AIDS TEA 2009 Part A Formula Planning Council Administrative Agency	93.914	5 H89HA00014-34-00	54,843	-
RW HIV/AIDS TEA 2009 Part A Formula Planning Council Administrative Agency	93.914	2 H89HA00014-35-00	205,045	-
RW HIV/AIDS Treatment Extension Act of 2009 Part A Supplemental	93.914	6 H89HA00014-34-01	4,137,872	3,718,010
RW HIV/AIDS Treatment Extension Act of 2009 Part A Supplemental	93.914	6 H89HA00014-35-02	2,583,034	2,384,819
RW HIV/AIDS Part A Minority AIDS Initiative Administrative and Service Delivery	93.914	5 H89HA00014-34-00	942,794	889,757
RW HIV/AIDS Part A Minority AIDS Initiative Administrative and Service Delivery	93.914	2 H89HA00014-35-00	938,771	859,588

See accompanying Notes to Schedule of Expenditures of Federal and State Awards.

**DALLAS COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2025**

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal Assistance Listing Number	Contract Number	Expenditure	Amounts Passed to Through Subrecipients
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS (CONTINUED)</b>				
RW HIV/AIDS Part A Minority AIDS Initiative Quality Management Support	93.914	5 H89HA00014-34-00	27,653	-
RW HIV/AIDS Part A Minority AIDS Initiative Quality Management Support	93.914	2 H89HA00014-35-00	22,188	-
RW HIV/AIDS Treatment Extension Act of 2009 Part A MAI Carryover Funds	93.914	6 H89HA00014-34-03	20,362	20,362
RW HIV/AIDS Treatment Extension Act of 2009 Part A MAI Carryover Funds	93.914	6 H89HA00014-35-03	772	772
RW HIV/AIDS Treatment Extension Act of 2009 Part A Formula Carryover Funds	93.914	6 H89HA00014-34-03	174,581	174,581
RW HIV/AIDS Treatment Extension Act of 2009 Part A Formula Carryover Funds	93.914	6 H89HA00014-35-03	53,282	53,282
Total HIV Emergency Relief Project Grants			23,405,019	21,277,732
HIV Emergency Relief Project Grants RW Supplement				
Ending the HIV Epidemic: A Plan for America Ryan White HIV/AIDS Program Part A and B	93.686	5 UT8HA33930-05-00	1,730,651	969,253
Ending the HIV Epidemic: A Plan for America Ryan White HIV/AIDS Program Part A and B	93.686	2 UT8HA33930-06-00	1,541,447	688,978
Ending HIV Epidemic Part A and B 2024 Carryover	93.686	6 UT8HA33930-05-03	3,555,583	3,555,583
Total HIV Emergency Relief Project Grants RW Supplement			6,827,681	5,213,814
COVID-19 CDC Partner Crisis Response NOFO				
National Initiative to Address COVID-19 Health Disparities STRATEGY 2	93.391	1 NH75OT000081-01-00	1,692,747	-
National Initiative to Address COVID-19 Health Disparities STRATEGY 1	93.391	1 NH75OT000081-01-00	275,907	-
National Initiative to Address COVID-19 Health Disparities STRATEGY 3	93.391	1 NH75OT000081-01	311,690	-
National Initiative to Address COVID-19 Health Disparities STRATEGY 1	93.391	1 NH75OT000081-01-00	131,590	(54,376)
Total COVID-19 Total CDC Partner Crisis Response NOFO			2,411,934	(54,376)
Passed through the National Assn of County and City Health Officials				
Global Health				
NACCHO Adaptation of Project Firstline Tools and Resources by Local Health Departments	93.318	2024-123004	107,201	-
Total Global Health			107,201	-
Passed through the National Assn of County and City Health Officials				
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health				
NACCHO - Post-Overdose Response Team Training in Trauma-Informed Practices	93.421	2025-020504	11,787	-
Total Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health			11,787	-
Passed through the National Assn of County and City Health Officials				
ACL Centers for Independent Living				
NACCHO Vaccine Hesitancy	93.432	2024-032104	8,654	-
Total ACL Centers for Independent Living			8,654	-

See accompanying Notes to Schedule of Expenditures of Federal and State Awards.

**DALLAS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2025**

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal Assistance Listing Number	Contract Number	Expenditure	Amounts Passed to Through Subrecipients
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS (CONTINUED)</b>				
Passed through the National Assn of County and City Health Officials				
Medical Reserve Corps Small Grant Program				
N Assoc. of CO. / City Health Officials Medical Reserve Corp	93.008	MRC21-0154	\$ 524	\$ -
N Assoc. of CO. / City Health Officials Medical Reserve Corp	93.008	MRC 24-0154	5,351	-
N Assoc. of CO. / City Health Officials Medical Reserve Corp	93.008	MRC 25-0154	9,273	-
Total Medical Reserve Corps Small Grant Program			<u>15,148</u>	-
Passed through the Texas Department of State Health Services:				
Medical Reserve Corps Program				
N Assoc. of CO. / City Health Officials Medical Reserve Corp	93.008	HHS001409300008	30,251	-
Total Medical Reserve Corps Program			<u>30,251</u>	-
Aging Cluster				
Passed through the Dallas Area Agency on Aging:				
Special Programs for Aging Title III Part B Grants for Supportive Services and Senior Centers:				
Nutrition 2025	93.044	2024-0775	462,135	-
Nutrition Transportation 2024	93.044	2023-1199	50	-
Nutrition Transportation 2025	93.044	2024-0775	285,584	-
Total Special Programs for Aging Title III Part B Grants for Supportive Services and Senior Centers Programs			<u>747,769</u>	-
Passed through the Dallas Area Agency on Aging:				
Special Programs for Aging Title III Part C Nutrition Services:				
Congregate Meals	93.045	2024-0775	1,594,604	682,752
Total Special Programs for Aging Title III Part C Nutrition Services			<u>1,594,604</u>	<u>682,752</u>
Total Aging Cluster			<u>2,342,373</u>	<u>682,752</u>
Passed through the Texas Department of State Health Services:				
Public Health Emergency Preparedness				
CPS-Laboratory Response Network-PHEP	93.069	HHS001439000001	160,540	-
CPS-Laboratory Response Network-PHEP	93.069	HHS001439000001	47,215	-
Public Health Emergency Preparedness (PHEP)	93.069	HHS001439500006	1,384,796	-
Public Health Emergency Preparedness (PHEP)	93.069	HHS001439500006	412,949	-
CPS-Laboratory Response Network	93.069	HHS001311300003	(27,276)	-
CPS-Laboratory Response Network	93.069	HHS001439300002	352,869	-
CPS-Laboratory Response Network	93.069	HHS001439300002	114,491	-
Total Public Health Emergency Preparedness			<u>2,445,584</u>	-

See accompanying Notes to Schedule of Expenditures of Federal and State Awards.

**DALLAS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2025**

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal Assistance Listing Number	Contract Number	Expenditure	Amounts Passed to Through Subrecipients
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS (CONTINUED)</b>				
Medicare Enrollment Assistance Program				
OASP BEC (Benefits Enrollment Assistance Center)	93.071	2024-0132	107,527	-
OASP-Digital Literacy	93.071	2024-1307	9,250	-
Total Medicare Enrollment Assistance Program			116,777	-
Passed through the Texas Department of State Health Services:				
Project Grants and Cooperative Agreements for Tuberculosis Control Program				
Tuberculosis	93.116	HHS001437400016A	794,426	-
Tuberculosis	93.116	HHS001437400016A	66,801	-
Total Project Grants and Cooperative Agreements for Tuberculosis Control Program			861,227	-
Passed through the Texas Department of State Health Services:				
HIV/Substance Abuse and Mental Health Services: Projects of Regional and National Significance				
Enhancing Residential Treatment to Benefit Women in Community	93.243	6H79TI086386-01M001	376,011	-
Total HIV/Substance Abuse and Mental Health Services: Projects of Regional and National Significance			376,011	-
Passed through the Texas Department of State Health Services:				
Immunization Cooperative Agreements				
Immunization Registry	93.268	HHS001331300019	-	-
Immunization Registry	93.268	HHS001437400016A	909,817	-
Immunization Registry	93.268	HHS001331300019	137,176	-
Total Immunization Cooperative Grants			1,046,993	-
COVID-19 Immunization Cooperative Agreements				
COVID-19 Vaccination Capacity	93.268	HHS001019500014	1,238,679	-
COVID-19 Vaccination Capacity	93.268	HHS001019500014	1,400,998	-
Total COVID-19 Immunization Cooperative Grants			2,639,677	-
Total Immunization Cooperative Grants			3,686,670	-
Passed through the Texas Department of State Health Services:				
Epidemiology and Laboratory Capacity for Infectious Disease				
Laboratory Response Network (LRN) Expansion	93.323	HHS000812700016	1,971,382	-
Epidemiology (Epi) Expansion	93.323	HHS000812700016	124,177	-
Total Epidemiology and Laboratory Capacity for Infectious Disease			2,095,559	-

See accompanying Notes to Schedule of Expenditures of Federal and State Awards.

**DALLAS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2025**

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal Assistance Listing Number	Contract Number	Expenditure	Amounts Passed to Through Subrecipients
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS (CONTINUED)</b>				
COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease				
IDCU/COVID-19 Laboratory Response Network	93.323	HHS000812700016	\$ 744,843	\$ -
Total COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease			<u>744,843</u>	<u>-</u>
Total Epidemiology and Laboratory Capacity for Infectious Disease			2,840,402	-
Passed through the Texas Department of State Health Services				
Public Health Crisis Response Awards				
CPS/PH Workforce	93.354	HHS001074900001	-	-
Dallas County Public Health Emergency/Crisis Response	93.354	1 NU90TP922206-01-00	247,317	-
Total Public Health Crisis Response Awards			<u>247,317</u>	<u>-</u>
COVID-19 ACL National Institute on Disability, Independent Living, and Rehabilitation Research				
COVID-19 and Influenza Uptake Initiative	94.433	90HDRC0008-01-00	5,690	-
Total COVID-19 ACL National Institute on Disability, Independent Living, and Rehabilitation Research			<u>5,690</u>	<u>-</u>
Passed through the US Committee for Refugees and Immigrants				
Refugee and Entrant Assistance-State Administered Programs				
USCRI Refugee	93.566	2024-DALTX-08	237,097	-
USCRI Refugee	93.566	2025-DALTX-09.	3,042,237	-
Total Refugee and Entrant Assistance-State Administered Programs			<u>3,279,334</u>	<u>-</u>
Passed through the Texas Department of Housing and Community Affairs:				
Low-Income Home Energy Assistance:				
CEAP	93.568	58240004021	1,036,956	-
CEAP	93.568	58250004384	13,057,208	-
CEAP	93.568	58940004169	17,518	-
CEAP	93.568	58950004419	52,653	-
LIHEAP Weatherization	93.568	81240004104	91,307	-
LIHEAP Weatherization	93.568	81250004449	1,261,443	-
Total Low-Income Home Energy Assistance			<u>15,517,085</u>	<u>-</u>

See accompanying Notes to Schedule of Expenditures of Federal and State Awards.

**DALLAS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2025**

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal Assistance Listing Number	Contract Number	Expenditure	Amounts Passed to Through Subrecipients
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS (CONTINUED)</b>				
Passed through the Texas Department of State Health Services:				
Preventive Health and Health Services Block Grant				
RLSS-Local Public Health System	93.991	HHS001324900017	93,209	-
RLSS-Local Public Health System	93.991	HHS001588400017	8,323	-
Total Preventive Health and Health Services Block Grant			<u>101,532</u>	-
Medicaid Cluster				
Passed through the Texas Health and Human Services Commission:				
Medical Assistance Program				
Medicaid Administrative Claiming	93.778	HHS000537900137-A	165,452	-
Medicaid Administrative Claiming	93.778	HHS000537900137-A 2025	415,042	-
Total Medicaid Assistance Program			<u>580,494</u>	-
Total Medicaid Cluster			580,494	-
HIV Care Formula Grants:				
HIV Minority AIDS Initiative	93.917	HHS001618300001	22,504	-
Total HIV Care Formula Grants			<u>22,504</u>	-
Passed through the Texas Department of State Health Services:				
HIV Care Formula Grants:				
DSHS PROGRAM: HIV-RYAN WHITE AA	93.917	HHS001122200003	324,253	-
DSHS PROGRAM: HIV-RYAN WHITE AA	93.917	HHS001122200003 - Federal	291,102	-
DSHS PROGRAM- HIV-RYAN WHITE SD	93.917	HHS001122200003	2,382,546	2,382,546
DSHS PROGRAM- HIV-RYAN WHITE SD	93.917	HHS001122200003 - Federal	1,524,243	1,524,243
Total HIV Care Formula Grants			<u>4,522,144</u>	<u>3,906,789</u>
Healthy Start Initiative				
Healthy Start Initiative - Eliminating Racial/Ethnic Disparities	93.926	1 H49MC52997-01-00	491,048	-
Healthy Start Initiative - Eliminating Racial/Ethnic Disparities	93.926	6 H49MC52997-02-04	15,342	-
Total Healthy Start Initiative			<u>506,390</u>	-

See accompanying Notes to Schedule of Expenditures of Federal and State Awards.

**DALLAS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2025**

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal Assistance Listing Number	Contract Number	Expenditure	Amounts Passed to Through Subrecipients
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS (CONTINUED)</b>				
Passed through the Texas Department of State Health Services:				
HIV Prevention:				
DSHS Ending the HIV Epidemic	93.940	HHS000897700003	\$ 34,199	\$ 26,490
DSHS Ending the HIV Epidemic	93.940	HHS000897700003B	1,288,452	665,102
DSHS Ending the HIV Epidemic	93.940	HHS001577700002	385,623	49,267
Total HIV Prevention			1,708,274	740,859
Passed through the Texas Department of State Health Services:				
Human Immune Virus/Acquired Immune-Deficiency Syndrome Surveillance:				
AIDS Surveillance	93.944	HHS000284500003	48,370	-
AIDS Surveillance	93.944	HHS00153840001	379,017	-
AIDS Surveillance	93.944	HHS00153840001	54,165	-
Total Human Immune Virus/Acquired Immune-Deficiency Syndrome Surveillance			481,552	-
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health				
Strengthening Public Health Infrastructure, Workforce and Data Systems-Strategy A1	93.967	1 NE11OE000012-01	3,789,964	-
Strengthening Public Health Infrastructure, Workforce and Data Systems-Strategy A2	93.967	1 NE11OE000012-01	830,645	48,560
Strengthening Public Health Infrastructure, Workforce and Data Systems-Strategy A2	93.967	1 NE11OE000012-01	(331,553)	-
Strengthening Public Health Infrastructure, Workforce and Data Systems-Strategy A2	93.967	1 NE11OE000012-01	1,093,171	-
Public Health Infrastructure, Workforce, and Data Systems	93.967	HHS00148330002	116,749	-
Public Health Infrastructure, Workforce, and Data Systems	93.967	HHS00148330002	623,983	-
Public Health Infrastructure Grant-25	93.967	HHS001593800002	10,998	-
DCHHS TEFCA Initiative/Mathematica	93.967	G3291 AG1896	550,000	-
Total Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health			6,683,957	48,560
Passed through the Texas Department of State Health Services:				
Sexually Transmitted Diseases Prevention and Control Grants:				
VD Epidemiology	93.977	HHS001315900003	1,629,924	-
VD Epidemiology	93.977	HHS001315900003	218,827	-
HIV Prevention Special Projects	93.977	HHS001315900003	71,145	-
HIV Prevention Special Projects	93.977	HHS001315900003	6,206	-
VD Labs	93.977	HHS001315900003	888,866	-
VD Labs	93.977	HHS001315900003	50,897	-
STD/HIV-DIS	93.977	HHS001120300008-04	218,776	-
STD/HIV-DIS	93.977	HHS001120300008-04	210,466	-
STD/HIV-DIS	93.977	HHS001120300008-06	35,587	-
Total Sexually Transmitted Diseases Prevention and Control Grants			3,330,694	-
Total U.S. Department of Health and Human Services Programs			84,544,964	32,854,877

See accompanying Notes to Schedule of Expenditures of Federal and State Awards.

**DALLAS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2025**

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal Assistance Listing Number	Contract Number	Expenditure	Amounts Passed to Through Subrecipients
<b>EXECUTIVE OFFICE OF THE PRESIDENT DIRECT PROGRAMS</b>				
High Intensity Drug Trafficking Areas Program:				
DEA- HIDTA	95.001	TX 0057000-25	38,866	-
Total High Intensity Drug Trafficking Areas Program			<u>38,866</u>	<u>-</u>
Total Executive Office of the President Programs			38,866	-
<b>SOCIAL SECURITY ADMINISTRATION PROGRAMS</b>				
Disability Insurance/SSI Cluster				
Social Security Disability Insurance:				
Social Security Recovery	96.001	N/A	232,500	-
Total Social Security Disability Insurance			<u>232,500</u>	<u>-</u>
Total Disability Insurance/SSI Cluster			<u>232,500</u>	<u>-</u>
Total Social Security Administration Programs			232,500	-
<b>DEPARTMENT OF HOMELAND SECURITY PROGRAMS</b>				
Homeland Security Biowatch Program:				
Homeland Security (BIO WATCH)	97.091	70RWMD24P00000019	99,989	-
Total Homeland Security Biowatch Program			<u>99,989</u>	<u>-</u>
Passed through TDEM:				
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)				
FEMA COVID Testing	97.036	2020-1244	125,124	125,124
Total COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)			<u>125,124</u>	<u>125,124</u>
Passed through the Office of the Governor, Criminal Justice Division:				
Urban Areas Security Initiative				
2024 UASI- Dallas County Election Security Cameras	97.067	HS-4898802	167,144	-
Total Urban Areas Security Initiative			<u>167,144</u>	<u>-</u>
Total Department of Homeland Security Programs			<u>392,257</u>	<u>125,124</u>
Total Federal Expenditures			249,996,429	86,004,668

See accompanying Notes to Schedule of Expenditures of Federal and State Awards.

**DALLAS COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2025**

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	State Assistance Listing Number	Contract Number	Expenditure	Amounts Passed to Through Subrecipients
<b>ATTORNEY GENERAL OF TEXAS</b>				
Victim Information and Notification Everyday:				
Victim Information Notification Everyday	N/A	C-01671	129,015	-
Victim Information Notification Everyday	N/A	C-02666	<u>18,616</u>	<u>-</u>
Total Victim Information and Notification Everyday			147,631	-
Other Victim Assistance				
Victim Coordinator Liaison Grant	N/A	C-01562	<u>42,457</u>	<u>-</u>
Total Other Victim Assistance			<u>42,457</u>	<u>-</u>
Total Attorney General of Texas			190,088	-
<b>TEXAS DEPARTMENT OF STATE HEALTH SERVICES</b>				
Centers for Disease Control and Prevention:				
Laboratory Response Network [LRN] Influenza Surveillance and Epidemiology Grant Program	N/A	HHS001323100005	3,949	-
Infectious Disease Control Unit/Foodborne	N/A	HHS001315700016	147,297	-
Infectious Disease Control Unit/Foodborne	N/A	HHS001315700016	<u>15,867</u>	<u>-</u>
Total Centers for Disease Control and Prevention			167,113	-
HIV State Services				
DSHS- HIV Services (State Services)	N/A	HHS001317000003	2,409,820	2,409,820
DSHS- HIV Services (State Services)	N/A	HHS001317000003-2	<u>338,267</u>	<u>338,267</u>
Total HIV Care Formula Grant			2,748,087	2,748,087
Preventive Health and Health Services Block Grant funded solely with PPHF				
RLSS-Local Public Health System	N/A	HHS001324900017	67,219	-
RLSS-Local Public Health System	N/A	HHS001588400017	<u>5,682</u>	<u>-</u>
Total Preventive Health and Health Services Block Grant funded solely with PPHF			72,901	-
Tuberculosis Control:				
TB Prevention and Control	N/A	HHS001437400016	1,424,079	-
TB Prevention and Control	N/A	HHS001437400016	112,318	-
Homeless Shelter Project	N/A	HHS001182700001	152,434	-
Homeless Shelter Project	N/A	HHS001182700001	<u>14,382</u>	<u>-</u>
Total Tuberculosis Control			1,703,213	-

See accompanying Notes to Schedule of Expenditures of Federal and State Awards.

**DALLAS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2025**

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	State Assistance Listing Number	Contract Number	Expenditure	Amounts Passed to Through Subrecipients
<b>TEXAS DEPARTMENT OF STATE HEALTH SERVICES (CONTINUED)</b>				
Immunization Grants:				
Immunization Registry	N/A	HHS001331300019	1,135,176	-
Immunization Registry	N/A	HHS001331300019	<u>171,154</u>	<u>-</u>
Total Immunization Grants			<u>1,306,330</u>	<u>-</u>
State and Local Narcotics Control Assistance:				
Sheriff - Narcotics Seizure/Forfeiture	N/A	N/A	8,516	-
DA Forfeiture - State	N/A	N/A	<u>871,962</u>	<u>-</u>
Total State and Local Narcotics Control Assistance			<u>880,478</u>	<u>-</u>
Total Texas Department of State Health Services			6,878,122	2,748,087
<b>OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION</b>				
State Criminal Justice Planning (421) Fund:				
DC Felony Female Offender Program STAR Court	N/A	SF-1973318	145,717	-
DC Felony Female Offender Program STAR Court	N/A	SF-1973319	<u>8,060</u>	<u>-</u>
Total DC Felony Female Offender Program STAR Court			<u>153,777</u>	<u>-</u>
The Human Trafficking Team (HTT)	N/A	SF-4956501	<u>133,309</u>	<u>-</u>
Total The Human Trafficking Team (HTT)			133,309	-
Girls Who Code In The Juvenile Justice System	N/A	SF-4785502	<u>61,640</u>	<u>-</u>
Total Girls Who Code In The Juvenile Justice System			<u>61,640</u>	<u>-</u>
Total State Criminal Justice Planning (421) Fund			348,726	-
Specialty Courts Program:				
Felony DWI Felony DIVERT Court	N/A	DC- 1968918	<u>71,677</u>	<u>-</u>
Total Felony DWI Felony DIVERT Court			71,677	-
Dallas County Veterans Court	N/A	DC-2413315	91,590	-
Dallas County Veterans Court	N/A	DC-2413316	<u>5,225</u>	<u>-</u>
Total Dallas County Veterans Court			<u>96,815</u>	<u>-</u>

See accompanying Notes to Schedule of Expenditures of Federal and State Awards.

**DALLAS COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2025**

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	State Assistance Listing Number	Contract Number	Expenditure	Amounts Passed to Through Subrecipients
<b>OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION (CONTINUED)</b>				
Dallas County STAC Court	N/A	DC-4483403	271,100	-
Dallas County STAC Court	N/A	DC-4483404	10,782	-
Total Dallas County STAC Court			281,882	-
Achieving True Liberty and Success (ATLAS) Court Treatment	N/A	DC-5415801	3,322	-
Total Achieving True Liberty and Success (ATLAS) Court Treatment			3,322	-
Dallas County DWI Misdemeanor DIVERT COURT	N/A	DC-3842406	107,674	-
Dallas County DWI Misdemeanor DIVERT COURT	N/A	DC-3842407	3,776	-
Dallas County DWI Misdemeanor DIVERT COURT	N/A	DC-4946001	10,701	-
Total Dallas County DWI Misdemeanor DIVERT COURT			122,151	-
Drug Intervention Court	N/A	DC-4841402	223,920	-
Drug Intervention Court	N/A	DC-4841403	13,779	-
Total Drug Intervention Court			237,699	-
Mental Health Diversion Court	N/A	DC-1804620	45,913	-
Mental Health Diversion Court	N/A	DC-1804621	2,831	-
Total Mental Health Diversion Court			48,744	-
AIM Adult Drug Court for Youthful Offenders	N/A	DC-4450203	176,995	-
Total AIM Adult Drug Court for Youthful Offenders			176,995	-
Mental Health Court	N/A	DC-2567213	62,894	-
Total Mental Health Court			62,894	-
Total Specialty Courts Program			1,102,179	-
Total Office of The Governor, Criminal Justice Division			1,450,905	-

See accompanying Notes to Schedule of Expenditures of Federal and State Awards.

**DALLAS COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2025**

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	State Assistance Listing Number	Contract Number	Expenditure	Amounts Passed to Through Subrecipients
<b>OFFICE OF THE GOVERNOR, HOMELAND SECURITY GRANTS DIVISION</b>				
Border Prosecution Unit				
Border Prosecution Unit - TAG	N/A	TA-3409805	\$ 458,675	\$ -
Total Border Prosecution Unit			458,675	-
Total Office of the Governor, Homeland Security Grants Division			458,675	-
<b>TASK FORCE ON INDIGENT DEFENSE</b>				
Indigent Defense Grant:				
SB 7 - Indigent Defense Grant	N/A	212-02-D57	1,511,424	-
Additional Staff for Public Defender Misdemeanor Division	N/A	PB-22-057	222,479	-
Additional Staff for Public Defender Misdemeanor Division	N/A	PB22057EXT	727,057	-
Mental Health Public Defender Improvement Grant	N/A	MH-25-004	365,755	-
Total Indigent Defense Grant			2,826,715	-
Total Task Force on Indigent Defense			2,826,715	-
<b>TEXAS DEPARTMENT OF MOTOR VEHICLES</b>				
Automobile Theft Prevention Authority:				
North TX Auto Theft Task Force	N/A	608-25-0570000	1,165,919	-
North TX Auto Theft Task Force	N/A	608-26-0570000	57,574	-
Total Automobile Theft Prevention Authority			1,223,493	-
Total Texas Department of Motor Vehicles			1,223,493	-
<b>TEXAS VETERANS COMMISSION</b>				
Dallas County Community Supervision and Corrections Department				
Veterans Treatment Court	N/A	VTC24-V-026	208,865	-
Veterans Treatment Court	N/A	VTC25-V-006	5,640	-
Total Veterans Treatment Court grant			214,505	-
Total Texas Veterans Commission			214,505	-

See accompanying Notes to Schedule of Expenditures of Federal and State Awards.

**DALLAS COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2025**

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	State Assistance Listing Number	Contract Number	Expenditure	Amounts Passed to Through Subrecipients
<b>TEXAS GENERAL LAND OFFICE</b>				
Local Hazard Mitigation Plan Program	N/A	22-130-054-E474	\$ 69,290	\$ -
Total Texas General Land Office			<u>69,290</u>	<u>-</u>
<b>MENTAL ILLNESS AND BEHAVIORAL HEALTH - NTBHA</b>				
Mental Illness and Behavioral Health - NTBHA	N/A	FY2025 SB292	568,080	-
Mental Illness and Behavioral Health - NTBHA	N/A	FY2026 SB292	38,152	-
Total Mental Illness and Behavioral Health - NTBHA			<u>606,232</u>	<u>-</u>
<b>TEXAS JUVENILE JUSTICE DEPARTMENT</b>				
Juvenile Justice Delinquency Prevention - State Aid:				
State Aid - Basic Probation Services	N/A	TJJD-A-25-057	11,614,421	-
State Aid - Basic Probation Services	N/A	TJJD-A-26-057	671,358	-
Special Needs Diversionary Program	N/A	TJJD-M-25-057	207,984	-
Special Needs Diversionary Program	N/A	TJJD-M-26-057	26,066	-
DSA-Community Project Discretionary State Aid	N/A	TJJD-DSA-25-057	77,841	-
2025 SALARY ADJUSTMENT GRANT	N/A	TJJD-SAG-25-057	3,508,584	-
2025 Supplement and Emergent	N/A	TJJD-SE-25-057	10,000	-
JJAEP School	N/A	TJJD-P-25-057	234,436	-
JJAEP School	N/A	TJJD-P-26-057	15,565	-
Total Juvenile Justice Delinquency Prevention - State Aid			<u>16,366,255</u>	<u>-</u>
Total Texas Juvenile Justice Department			16,366,255	-
<b>TEXAS EDUCATION AGENCY</b>				
Public Charter School	N/A	23039601057814	71,791	-
Public Charter School	N/A	23039703057814	75,000	-
Total Texas Education Agency			<u>146,791</u>	<u>-</u>
Total State Expenditures			30,431,071	2,748,087
Grand Total			<u>\$ 280,427,500</u>	<u>\$ 88,752,755</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**  
**SEPTEMBER 30, 2025**

**NOTE 1 GENERAL**

The accompanying schedules of expenditures of federal and state awards (the Schedules) present 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, 2024. The County's reporting entity is defined in Note 1.A to the County's basic financial statements.

**NOTE 2 INDIRECT COST RATE**

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

**NOTE 3 BASIS OF ACCOUNTING**

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

**NOTE 4 IMMUNIZATION VACCINES**

Dallas County is a vaccine provider, not a sub recipient, for the State of Texas Health Department Childhood Immunization Grant. The value of vaccines received from the State was \$2,926,166 for the fiscal year ended September 30, 2025.

**NOTE 5 STATE GRANTS**

Grants with "N/A" under Assistance Listing Number represent state grants received from the State of Texas, which are not federally funded.

**NOTE 6 COVID-19 DISASTER GRANTS**

As the Health Authority, Dallas County applied for reimbursement of COVID-19 related expenditures on behalf of certain cities located in the County; of the total mutual aid expenses reflected in the Schedules, a portion of the costs have been reimbursed to the cities.

**DALLAS COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED SEPTEMBER 30, 2025**

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**Section I – Summary of Auditors’ Results**

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**Financial Statements**

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified?     x     Yes            No
  - Significant deficiency(ies) identified?            Yes     x     None Reported
3. Noncompliance material to financial statements noted?            Yes     x     No

**Federal Awards**

1. Internal control over major federal programs:
- Material weakness(es) identified?            Yes     x     No
  - Significant deficiency(ies) identified?     x     Yes            None Reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?     x     Yes            No

**Identification of Major Federal Programs**

<b>Assistance Listing Number(s)</b>	<b>Name of Federal Program or Cluster</b>
14.871/14.879	Housing Voucher Cluster
93.566	Refugee and Entrant Assistance – State/Replacement Designee-Administered Programs
93.914	HIV Emergency Relief Project Grants
93.917	HIV Care Formula Grants

Dollar threshold used to distinguish between Type A and Type B programs: \$     3,000,000    

Auditee qualified as low-risk auditee?            Yes     x     No

**DALLAS COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2025**

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**Section I – Summary of Auditors’ Results (Continued)**

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**State Financial Assistance**

1. Internal control over major state programs:

Material weakness(es) identified?	<u>  x  </u> Yes	<u>          </u> No
Significant deficiency(ies) identified?	<u>          </u> Yes	<u>  x  </u> None Reported

2. Type of auditors’ report issued on compliance for state projects:

Unmodified

3. Any audit findings disclosed that are required to be reported in accordance with TxGMS?

           Yes        x   No

**Identification of Major State Programs**

Assistance Listing Number(s)	Name of State Program
Various	Juvenile Justice Delinquency Prevention – State Aid
Various	Specialty Courts Grants Program
Various	Tuberculosis Prevention and Control Program

Dollar threshold used to distinguish between Type A and Type B state projects:      \$   1,000,000  

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**Section II – Financial Statement Findings**

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**2025-001 Review and Approval of Timecards – Material Weakness**

**Criteria:** Effective internal control over payroll requires that employee timecards are reviewed and approved by the appropriate supervisory personnel with direct knowledge of the employees’ work performed. This includes segregation of duties between payroll processing and supervisory approval.

**Condition:** During testing of payroll transactions, CLA noted instances where employee timecards were approved by payroll department staff rather than by the employees’ respective supervisors. These approvals occurred for employees outside of the payroll staff’s departmental oversight, indicating that supervisory review and approval controls were not consistently operating as designed.

**DALLAS COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2025**

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***Section II – Financial Statement Findings (Continued)***

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**2025-001 Review and Approval of Timecards – Material Weakness (Continued)**

**Cause:** The current timecard approval process permits payroll personnel to approve timecards when supervisory approvals are not obtained in a timely manner. In addition, system configurations and enforcement of approval responsibilities have not been sufficiently restricted to ensure approvals are performed exclusively by authorized supervisors. Effect: As a result, there is an increased risk that payroll expenditures may be processed for inaccurate, unauthorized, or inappropriate time reported by employees. The lack of effective supervisory review weakens the control procedure’s ability to prevent or detect payroll errors or irregularities on a timely basis.

**Auditors’ Recommendation:** CLA recommends that the County revise and enforce its timecard approval procedures to require approval by the appropriate employee supervisor prior to payroll processing. This may include updating system access controls to restrict approval authority, enhancing monitoring of approvals, and providing training to ensure supervisory responsibilities are clearly defined and consistently applied.

**Views of Responsible Officials and Timing:** See management’s response

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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**2025 – 002 Subrecipient Monitoring – Missing Contract Elements**

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

**Federal Program Title:** HIV Emergency Relief Project Grants  
HIV Care Formula Grants

**ALN:** 93.914  
93.917

**Pass-Through Agency:** Texas Department of State Health Services

**Pass-Through Number(s):** N/A

**Award Number and Period:** HIV Emergency Relief Project Grants  
H89HA00014-34, H89HA00014-35  
March 1, 2024 – February 28, 2025, March 1, 2025 – February 28, 2026

HIV Care Formula Grants  
HHS001122200003  
April 1, 2022 – March 31, 2026

**Type of Finding:** Significant Deficiency in Internal Control over Compliance and Noncompliance

**DALLAS COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2025**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**2025 – 002 Subrecipient Monitoring – Missing Contract Elements (Continued)**

**Criteria or specific requirement:** Per 2 CFR 200.303(a), Dallas County must establish, document, and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the Federal award in compliance with federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should align with the guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control-Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 2 CFR section 200.332(a), all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the certain required information provided. A pass-through entity must provide the best available information when some of the required information is unavailable. A pass-through entity must provide unavailable information when it is obtained. Required information includes the subrecipient’s unique entity identifier (UEI), federal award identification number (FAIN), federal award date of award to the recipient by the granting agency, and the name of federal awarding agency, pass-through entity, and contact information for awarding official of the pass-through entity.

**Condition:** Audit procedures included a review of subaward agreements for required information. We noted the following instances of noncompliance:

HIV Emergency Relief Project Grants – The UEI was not included in any of the five subaward agreements selected for testing. The start and end dates for the agreements were March 1, 2024 – February 28, 2025.

HIV Care Formula Grants – The UEI, FAIN, federal award date of award to the recipient by the granting agency, and the name of federal awarding agency, pass-through entity, and contact information for awarding official of the pass-through entity were not included in any of the five subaward agreements selected for testing. The start and end dates for the agreements were March 1, 2024 – February 28, 2025.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** The current contract review process to ensure all required elements are included per 2 CFR 200 §200.332 prior to execution is not at the correct precision level.

**Effect:** As required subaward information was left out of contracts, Dallas County increased the risk that subrecipients were not fully informed of the federal award details necessary to properly administer the funds in compliance with the applicable statutes, regulations, and award terms. Missing contract elements may impede subrecipients’ ability to accurately identify the federal program, appropriately report activities, and meet federal requirements, including those related to financial management, performance, subrecipient monitoring, and audit preparation.

**DALLAS COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2025**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**2025 – 002 Subrecipient Monitoring – Missing Contract Elements (Continued)**

**Repeat Finding:** No

**Recommendation:** We recommend management enhance existing controls around the review of all subaward agreements to ensure that all pass-through agreements include each of the required elements noted in 2 CFR §200.332.

**Views of responsible officials:** See corrective action plan.

**2025 – 003 Eligibility**

**Federal Agency:** Department of Housing and Urban Development

**Federal Program Title:** Housing Voucher Cluster

**ALN:** 14.871  
14.879

**Pass-Through Agency:** N/A

**Pass-Through Number(s):** N/A

**Award Period:** October 1, 2024 – September 30, 2025

**Type of Finding:** Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), Dallas County must establish, document, and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the Federal award in compliance with federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should align with the guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control-Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 24 CFR 5.233, Dallas County must use HUD's Enterprise Income Verification (EIV) system in its entirety:

- As a third-party source to verify tenant employment and income information during annual and streamlined reexaminations of family composition and income, in accordance with 24 CFR 5.236 and administrative guidance issued by HUD; and
- To reduce administrative and subsidy payment errors in accordance with HUD administrative guidance.

**DALLAS COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2025**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**2025 – 003 Eligibility (Continued)**

**Condition:** Audit procedures included a review of 40 participants. For three of 40, the EIV system was not used to verify tenant employment and income information during interim and annual reexaminations.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** The issue appears to be due to inadequate internal controls, including lack of formalized procedures, insufficient staff training, and/or lack of supervisory review to ensure consistent use of the EIV system.

**Effect:** Failure to utilize the EIV system constitutes noncompliance with federal regulations and HUD administrative guidance. The system provides independent, third-party income data that is critical for accurate verification. Without its use, Dallas County must rely more heavily on tenant self-certifications and third-party verifications, which may be incomplete or delayed. As a result, income may be either underreported or overreported, leading to inaccurate rent determinations. This can result in financial losses to the program or tenant grievances due to overcharges.

**Repeat Finding:** No

**Recommendation:** Dallas County should strengthen internal controls to ensure full compliance with HUD requirements by utilizing the EIV system in all required reexaminations. Specifically, the County should:

- Develop and implement formal policies mandating EIV use
- Provide staff training on proper EIV procedures and discrepancy resolution
- Establish supervisory review controls to ensure EIV reports are obtained, reviewed, and retained
- Conduct periodic internal monitoring to ensure ongoing compliance

**Views of responsible officials:** See corrective action plan.

**2025 – 004 Special Tests and Provisions: National Standards for the Physical Inspection of Real Estate (NSPIRE) / Housing Quality Standards Inspections**

**Federal Agency:** Department of Housing and Urban Development

**Federal Program Title:** Housing Voucher Cluster

**ALN:** 14.871  
14.879

**DALLAS COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2025**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**2025 – 004 Special Tests and Provisions: National Standards for the Physical Inspection of Real Estate (NSPIRE) / Housing Quality Standards Inspections (Continued)**

**Pass-Through Agency:** N/A

**Pass-Through Number(s):** N/A

**Award Period:** October 1, 2024 – September 30, 2025

**Type of Finding:** Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), Dallas County must establish, document, and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the Federal award in compliance with federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should align with the guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control-Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

24 CFR § 982.405(a) requires Dallas County to inspect each unit leased to a family prior to the commencement of the initial lease term to ensure the unit meets Housing Quality Standards (HQS). Additionally, the Dallas County Housing Choice Voucher Program (HCVP) Administrative Plan requires that inspections be conducted as promptly as possible, but no later than 15 business days after the unit’s ready date.

24 CFR § 982.405(b) requires Dallas County to inspect each unit at least biennially during the period of assisted occupancy to ensure the unit continues to meet HQS.

**Condition:** Audit procedures included review of 40 rental unit inspections resulting in the following:

- For one sampled unit, the initial inspection was not completed within 15 business days after the unit’s ready date.
- For two sampled units, the most recent inspection performed during the fiscal year was not completed within two years of the previous inspection.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** The delayed inspections were attributable to staffing shortages among housing inspectors, which created scheduling constraints.

**DALLAS COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2025**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**2025 – 004 Special Tests and Provisions: National Standards for the Physical Inspection of Real Estate (NSPIRE) / Housing Quality Standards Inspections (Continued)**

**Effect:** Late inspections that do not comply with 24 CFR § 982.405(a) and (b), as well as the Dallas County HCVP Administrative Plan, constitute noncompliance with HUD requirements governing HQS. Specifically, units may be occupied or remain under assistance without confirmation that they meet HQS, thereby increasing the risk that families reside in substandard or unsafe housing conditions. Additionally, Housing Assistance Payments (HAP) may be issued for units that have not been timely inspected or verified as compliant, resulting in potentially ineligible or improper payments.

**Repeat Finding:** No

**Recommendation:** Dallas County should strengthen controls over the inspection process to ensure compliance with 24 CFR § 982.405(a) and (b) and the HCVP Administrative Plan. Specifically, Dallas County should:

- Address staffing constraints by evaluating current inspector capacity and hiring additional qualified inspectors or utilizing contracted inspection services, as necessary, to meet required timeframes
- Implement scheduling and tracking controls to monitor inspection due dates (initial and biennial) and ensure inspections are completed within required timeframes
- Establish supervisory review procedures to regularly monitor inspection timeliness and follow up on overdue inspections
- Develop or enhance written procedures requiring timely completion of inspections, including escalation protocols for delays
- Perform periodic internal quality control reviews to verify compliance with HUD requirements and the Administrative Plan

**Views of responsible officials:** See corrective action plan.

**2025 – 005 Special Tests and Provisions – HQS Enforcement**

**Federal Agency:** Department of Housing and Urban Development

**Federal Program Title:** Housing Voucher Cluster

**ALN:** 14.871  
14.879

**Pass-Through Agency:** N/A

**Pass-Through Number(s):** N/A

**Award Period:** October 1, 2024 – September 31, 2025

**DALLAS COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2025**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**2025 – 005 Special Tests and Provisions – HQS Enforcement (Continued)**

**Type of Finding:** Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), Dallas County must establish, document, and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the Federal award in compliance with federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should align with the guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control-Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 24 CFR 982.405(d)(2), when a participant family or government official notifies Dallas County of a potential deficiency, the following conditions apply:

**Non-Life-Threatening.** If the reported deficiency is non-life-threatening, Dallas County must, within 15 days of notification, both inspect the unit and notify the owner if the deficiency is confirmed. The owner must then make the repairs within 30 days of notification from Dallas County or within any approved extension.

**Condition:** Audit procedures included a review of 40 inspections (failed). For 20 out of 40 selected, the owner of the rental unit failed to make the repairs within 30 days of notification from Dallas County.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** Dallas County’s automated system appears to have limitations to flag upcoming or overdue repair deadlines which may result in missed enforcement actions or delayed responses by program staff. In addition, the County has been experiencing staff shortages among inspectors which is limiting Dallas County’s ability to timely track, verify, and enforce repair deadlines, leading to delays in ensuring compliance.

**Effect:** As a result of system limitations and staffing shortages, Dallas County did not timely enforce repair deadlines, leading to noncompliance with federal HQS requirements, increased risk of potential payment of housing assistance for noncompliant units, increased risk to tenant health and safety, and weakened internal controls over program compliance.

**Repeat Finding:** No

**Recommendation:** Dallas County should enhance its internal control processes by improving automated tracking of repair deadlines, strengthening enforcement procedures, addressing staffing limitations, and implementing supervisory review to ensure timely correction of HQS deficiencies and compliance with federal requirements.

**Views of responsible officials:** See corrective action plan.

**DALLAS COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2025**

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***Section IV – Findings and Questioned Costs – Major State Programs***

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**2025 – 006 Allowable Costs and Activities – Personal Services**  
**Period of Performance**

**State Agency:** Texas Juvenile Justice Department  
Texas Office of the Governor

**State Program Title:** Juvenile Justice Delinquency Prevention - State Aid  
Specialty Courts Grant Program

**Award Number and Period:** Juvenile Justice Delinquency Prevention - State Aid (JJDP)  
September 1, 2023 – August 31, 2025,  
September 1, 2025 – August 31, 2027  
  
Specialty Courts Grant Program  
1968918, 4450203, 2567213  
September 1, 2024 – August 31, 2025

**Type of Finding:** Material Weakness in Internal Control over Compliance

**Criteria or specific requirement:** Per Texas Grant Management Standards (TGMS), the County must establish and maintain effective internal control over the state award that provides reasonable assurance that it is managing the state award in compliance with state statutes, regulations, and the terms and conditions of the state award.

Per TGMS, charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (i) Be supported by an internal control system that ensures the charges are accurate, allowable, and properly allocated;
- (ii) be incorporated into the official records of the nonstate entity;
- (iii) reasonably reflect the total activity for which the employee is compensated by the nonstate entity, not exceeding 100% of compensated activities;
- (iv) encompass state-assisted and all other activities compensated by the nonstate entity on an integrated basis, but may include the use of subsidiary records as defined in the nonstate entity's written policy;
- (v) comply with the established accounting policies and practices of the nonstate entity;
- (vi) support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one state award; a state award and non-state award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

**DALLAS COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2025**

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***Section IV – Findings and Questioned Costs – Major State Programs (Continued)***

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**2025 – 006 Allowable Costs and Activities – Personal Services  
Period of Performance (Continued)**

(vii) Budget estimates (meaning, estimates determined before the services are performed) alone do not qualify as support for charges to state awards, but may be used for interim accounting purposes, provided that:

- a) The system for establishing the estimates produces reasonable approximations of the activity performed;
- b) Significant changes in the related work activity (as defined by the recipient's or subrecipient's written policies) are promptly identified and entered into the records. Short-term (such as one or two months) fluctuations between workload categories do not need to be considered as long as the distribution of salaries and wages is reasonable over the longer term; and
- c) The recipient's or subrecipient's system of internal controls includes processes to perform periodic after-the-fact reviews of interim charges made to a state award based on budget estimates. All necessary adjustments must be made so that the final amount charged to the state award is accurate, allowable, and properly allocated.

**Condition:** Audit procedures included a review of employee payroll charges for the state-funded award. For a sample of employees tested, we noted that control procedures over the approval of timesheets were not followed. The exceptions noted are as follows:

Payroll

JJDP

- Timesheets for all 40 sampled employees were approved by someone other than the employee's direct supervisor.

Specialty Courts Grant Program

- Timesheets for 16 of 40 sampled employees were approved by someone other than the employee's direct supervisor.

Period of Performance (JJDP)

Audit procedures included testing of 68 transactions. The sample consisted of 28 transactions from projects with periods of performance beginning during the fiscal year, and 40 transactions from projects with periods of performance ending during the fiscal year. Of the 68 total transactions, 63 were payroll-related. For all 63 payroll-related transactions, the employees' timesheets were approved by individuals other than their direct supervisors.

**Questioned costs:** None

**Context:** See "Condition."

**DALLAS COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2025**

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***Section IV – Findings and Questioned Costs – Major State Programs (Continued)***

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**2025 – 006 Allowable Costs and Activities – Personal Services  
Period of Performance (Continued)**

**Cause:** The condition resulted from deficiencies in the design and implementation of internal controls over payroll documentation and review, including:

- The County did not establish or enforce formal policies requiring that timesheets be reviewed and approved by the employee’s direct supervisor, (i.e., the individual with firsthand knowledge of the work performed).
- The timekeeping and payroll processes allowed approval authority to be assigned to individuals outside the direct supervisory chain, without appropriate validation or restriction.
- Supervisory review controls were not properly implemented or monitored, resulting in the systematic approval of timesheets by unauthorized personnel across both programs.

These control weaknesses indicate that the County’s payroll approval process lacks sufficient controls to ensure that recorded time is accurately reviewed and validated prior to payroll processing and grant charging.

**Effect:** The County’s failure to maintain internal controls to ensure timesheets are approved by individuals with direct knowledge of the work performed represents a control weakness. The absence of effective supervisory review controls creates a risk of misstatement in payroll costs charged to the awards, including the potential for charging of costs unrelated to grant activities, and undetected errors or irregularities in payroll reporting.

**Repeat Finding:** No

**Recommendation:** We recommend the County implement and enforce controls to ensure timesheets are reviewed and approved by supervisors with direct knowledge of the work performed prior to payroll processing and allocation to awards. This should include formal approval requirements, evidence of review, and periodic monitoring to ensure compliance and the allowability of payroll costs charged to grants.

**Views of responsible officials:** See corrective action plan.

**DALLAS COUNTY, TEXAS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED SEPTEMBER 30, 2025**

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***Summary Schedule of Prior Audit Findings***

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**Finding 2024-001: Significant Deficiency in Internal Control over financial reporting—Reconciliation of Grant Activity to the General Ledger**

**Criteria**—Reconciliations between subledgers/systems that track financial data should be reconciled to the general ledger on a periodic basis to ensure the accuracy and completeness of the County’s financial records.

**Condition**—Management did not perform a reconciliation of the Major Grants fund revenue and related accounts between the general ledger and the Project Portfolio Management subledger (subledger), which tracks grants at a granular project level.

**Cause**—Management tracks grants on an individual project basis for overall grant management purposes. However, during the year-end financial reporting process, there is no control to ensure that overall grant activity tracked within the subledger is reconciled to activity in the general ledger.

**Effect**—Failure to reconcile the subledger to the general ledger could lead to misstatement of financial statements or undetected errors.

**Recommendation**—Management should ensure that a reconciliation between the subledger and general ledger is performed on a quarterly or annual basis. Further, establish a review mechanism to ensure timely and accurate reconciliations are performed.

**Status:** Corrective action has been implemented.

**Finding 2024-002: Reporting—Significant Deficiency in Controls over Compliance and Noncompliance**

**ALN # 14.871 & 14.879—Housing Voucher Cluster—Contract # TX559—Section 8 Housing Choice Vouchers (HCV Program)**

**Criteria:** HUD-50058 forms must be submitted no later than 60 calendar days from the effective date of any action recorded on line 2b of the form HUD-50058, according to the guidance outlined in PIH 2011-65.

**Condition/Context:** The HCV Program personnel complete physical and electronic HUD-50058 forms whenever reportable actions are undertaken by the Public Housing Authority (PHA). Out of a sample of 40 HUD-50058 forms, 40 hard-copy HUD-50058 forms were reviewed and approved by management, the corresponding electronic forms were not subjected to a secondary review to ensure that the coding matched the form. Of the 40 forms reviewed, one was not accepted within the prescribed reporting window. The electronic submission was ultimately rejected by the grantor for incorrect action coding. After this initial rejection, within the 60-calendar day window, the form was resubmitted electronically by Dallas County Health and Human Services (DCHHS), again without secondary review to ensure that the coding matched the hard-copy form. The form was rejected once more. Subsequently, another corrected HUD-50058 form was submitted electronically after the 60-calendar day due date and was finally accepted by the grantor.

**DALLAS COUNTY, TEXAS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2025**

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***Summary Schedule of Prior Audit Findings (Continued)***

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**Finding 2024-002: Reporting—Significant Deficiency in Controls over Compliance and Noncompliance (Continued)**

**ALN # 14.871 & 14.879—Housing Voucher Cluster—Contract # TX559—Section 8 Housing Choice Vouchers (HCV Program) (Continued)**

**Cause:** The HCV program did not have a control in place to compare all electronic HUD-50058 forms against the original related hard-copy form.

**Effect:** Failure to perform proper review of electronic HUD-50058 forms could result in incorrect and untimely reporting to the grantor.

**Questioned Cost:** None.

**Recommendations:** HCV Program management should review all electronic HUD-50058 forms prior to the submission to HUD to ensure the HUD-50058 electronic forms match the hard-copy forms completed by case managers.

**View of Responsible Officials:** See Corrective Action Plan.

**New/Repeat Finding:** New Finding

**Status:** Corrective action has been implemented.



## DALLAS COUNTY COMMISSIONERS COURT

### Management Response:

Dallas County concurs with the audit finding and has implemented corrective actions to strengthen internal controls over payroll timecard approvals.

Effective immediately, the County has reinforced its policy requiring that all employee timecards be reviewed and approved by the appropriate supervisory personnel with direct knowledge of the work performed prior to payroll processing. Payroll department personnel are strictly prohibited from approving timecards for employees outside of their functional responsibility, and the use of mass approvals has been eliminated.

To support compliance, this policy was formally communicated through a mandatory training session conducted on March 9, 2026, followed by direct communication to departmental managers on March 11, 2026. Additionally, reminders were distributed daily to all employees from March 11 through March 23, 2026, to reinforce accountability and awareness of the revised procedures.

Implementation of these controls will take effect for hourly employees beginning April 11, 2026. As part of a broader system enhancement, Dallas County is also in the process of implementing a new timekeeping system. Configuration updates necessary to enforce supervisory approval requirements for exempt employees are currently in progress and are expected to be completed by July 31, 2026.

Management will continue to monitor compliance with the revised procedures and will implement additional system-based controls, as necessary, to ensure segregation of duties and sustained adherence to internal control requirements.

Chief Fiscal Officer, Dana Foster-Allen, CPA



PHILIP HUANG, MD, MPH  
Director/ Health Authority

**2025 – 002 Subrecipient Monitoring – Missing Contract Elements**

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

Federal Program Title: HIV Emergency Relief Project Grants  
HIV Care Formula Grants

ALN: 93.914  
93.917

Pass-Through Agency: Texas Department of State Health Services  
Pass-Through Number(s): N/A  
Award Number and Period: HIV Emergency Relief Project Grants  
H89HA00014-34, H89HA00014-35  
March 1, 2024 – February 28, 2025, March 1, 2025 – February 28, 2026

HIV Care Formula Grants  
HHS001122200003  
April 1, 2022 – March 31, 2026

Statistically Valid Sample: No, and not intended to be a statistically valid sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), Dallas County must establish, document, and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the Federal award in compliance with federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should align with the guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control-Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 2 CFR section 200.332(a), all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the certain required information provided. A pass-through entity must provide the best available information when some of the required information is unavailable. A pass-through entity must provide the unavailable information when it is obtained. Required information includes the subrecipient’s unique entity identifier (UEI), federal award identification number (FAIN), federal award date of award to the recipient by the granting agency, and the name of federal awarding agency, pass-through entity, and contact information for awarding official of the pass-through entity.

**Condition:** Audit procedures included a review of subaward agreements for required information. We noted the following instances of noncompliance:

HIV Emergency Relief Project Grants – The UEI was not included in any of the five subaward agreements selected for testing. The start and end dates for the agreements were March 1, 2024 – February 28, 2025.

HIV Care Formula Grants – The UEI, FAIN, federal award date of award to the recipient by the granting agency, and the name of federal awarding agency, pass-through entity, and contact information for awarding official of the pass-through entity were not included in any of the five subaward agreements selected for testing. The start and end dates for the agreements were March 1, 2024 – February 28, 2025.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** The current contract review process to ensure all required elements are included per 2 CFR 200 §200.332 prior to execution is not at the correct precision level.

**Effect:** As required subaward information was left out of contracts, Dallas County increased the risk that subrecipients were not fully informed of the federal award details necessary to properly administer the funds in compliance with the applicable statutes, regulations, and award terms. Missing contract elements may impede subrecipients’ ability to accurately identify the federal program, appropriately report activities, and meet federal requirements, including those related to financial management, performance, subrecipient monitoring, and audit preparation.

**Repeat Finding:** No

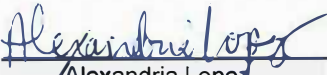
**Recommendation:** We recommend management enhance existing controls around the review of all subaward agreements to ensure that all pass-through agreements include each of the required elements noted in 2 CFR §200.332.


**Views of responsible officials:** The Ryan White Grants Management Division (RWGMD) acknowledges the auditors’ observation regarding the omission of certain information required under 2 CFR §200.332 from a sample of subaward agreements. While Dallas County Health and Human Services maintain established procedures for developing, reviewing, and monitoring subrecipient agreements, RWGMD acknowledges that certain required federal award elements were not specifically included in the agreements reviewed. RWGMD notes that subrecipients are aware of the applicable federal program requirements through ongoing communication, monitoring activities, and program guidance. RWGMD agrees that the enhanced controls should be implemented to strengthen compliance documentation and ensure all required elements are consistently included in future subaward agreements.

**Corrective action plan:** The Ryan White Grants Management Division will ensure the addition of enhanced controls to the existing subaward agreement template.

**Implementation dates:** August 30, 2026

**Responsible persons:** Sonya Hughes, Assistant Director, Ryan White Grants Compliance  
Nariah Webster, Grants Manager, Fiscal Compliance, RWGMD  
Justin Henry, Grants Manager, Program Compliance, RWGMD

Prepared by:   
Alexandria Lopez  
Program Monitor Manager  
Financial Administration Monitoring Compliance

Approved by:   
Ganesh Shivaramaiyer  
Deputy Director of Finance and Operations



PHILIP HUANG, MD, MPH  
Director/ Health Authority

**2025 – 003 Eligibility**

Federal Agency: Department of Housing and Urban Development  
Federal Program Title: Housing Voucher Cluster  
ALN: 14.871  
14.879  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Period: October 1, 2024 – September 30, 2025  
Statistically Valid Sample: No, and not intended to be a statistically valid sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), Dallas County must establish, document, and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the Federal award in compliance with federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should align with the guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control-Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 24 CFR 5.233, Dallas County must use HUD's Enterprise Income Verification (EIV) system in its entirety:

- As a third-party source to verify tenant employment and income information during annual and streamlined reexaminations of family composition and income, in accordance with 24 CFR 5.236 and administrative guidance issued by HUD; and
- To reduce administrative and subsidy payment errors in accordance with HUD administrative guidance.

**Condition:** Audit procedures included a review of 40 participants. For three of 40, the EIV system was not used to verify tenant employment and income information during interim and annual reexaminations.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** The issue appears to be due to inadequate internal controls, including lack of formalized procedures, insufficient staff training, and/or lack of supervisory review to ensure consistent use of the EIV system.

**Effect:** Failure to utilize the EIV system constitutes noncompliance with federal regulations and HUD administrative guidance. The system provides independent, third-party income data that is critical for accurate verification. Without its use, Dallas County must rely more heavily on tenant self-certifications and third-party verifications, which may be incomplete or delayed. As a result, income may be either underreported or overreported, leading to inaccurate rent determinations. This can result in financial losses to the program or tenant grievances due to overcharges.

**Repeat Finding:** No

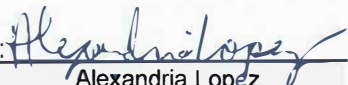
**Views of responsible officials:** Dallas County Housing Choice Voucher Program (HCVP) acknowledges that three (3) files did not include the EIV printout. Although the EIV reports were not presented in the file, income was verified using alternative HUD acceptable documentation, including check stubs, third-party verifications, and/or client certifications. These verification sources provided current income information as EIV reports typically reflect updated information quarterly. No eligibility determination was made without income supporting verification. The deficiency was related to documentation retention rather than participants eligibility. To strengthen documentation practices, staff have been reminded of the requirement to evidence EIV reports in participants files.

**Corrective Action Plan:** Dallas County HCVP leadership addressed EIV compliance during the April 2026 and May 2026 monthly staff meetings and will continue to emphasize the requirement. Review of meetings agendas dated April 22, 2026, and May 20, 2026, confirm that EIV compliance was discussed.

Additionally, the HCVP Housing Supervisor issued an email to all staff reiterating the requirement to retain EIV reports for all transactions, including but limited to recertifications, interims, and relocations.

**Implementation Date:** June 11, 2026

**Responsible Party:** Kesete Yohannes, Assistant Director of Housing  
Cristina Velez, Housing Supervisor

Prepared by:   
Alexandria Lopez  
Program Monitor Manager  
Financial Administration Monitoring Compliance

Approved by:   
Ganesh Shivaramaiyer  
Deputy Director of Finance and Operations



PHILIP HUANG, MD/MPH  
Director/Health Authority

**2025 – 004 Special Tests and Provisions: National Standards for the Physical Inspection of Real Estate (NSPIRE) / Housing Quality Standards Inspections**

Federal Agency: Department of Housing and Urban Development

Federal Program Title: Housing Voucher Cluster

ALN: 14.871  
14.879

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Period: October 1, 2024 – September 30, 2025

Statistically Valid Sample: No, and not intended to be a statistically valid sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), Dallas County must establish, document, and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the Federal award in compliance with federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should align with the guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control-Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

24 CFR § 982.405(a) requires Dallas County to inspect each unit leased to a family prior to the commencement of the initial lease term to ensure the unit meets Housing Quality Standards (HQS). Additionally, the Dallas County Housing Choice Voucher Program (HCVP) Administrative Plan requires that inspections be conducted as promptly as possible, but no later than 15 business days after the unit’s ready date.

24 CFR § 982.405(b) requires Dallas County to inspect each unit at least biennially during the period of assisted occupancy to ensure the unit continues to meet HQS.

**Condition:** Audit procedures included review of 40 rental unit inspections resulting in the following:

- For one sampled unit, the initial inspection was not completed within 15 business days after the unit’s ready date.
- For two sampled units, the most recent inspection performed during the fiscal year was not completed within two years of the previous inspection.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** The delayed inspections were attributable to staffing shortages among housing inspectors, which created scheduling constraints.

**Effect:** Late inspections that do not comply with 24 CFR § 982.405(a) and (b), as well as the Dallas County HCVP Administrative Plan, constitute noncompliance with HUD requirements governing HQS. Specifically, units may be occupied or remain under assistance without confirmation that they meet HQS, thereby increasing the risk that families reside in substandard or unsafe housing conditions. Additionally, Housing Assistance Payments (HAP) may be issued for units that have not been timely inspected or verified as compliant, resulting in potentially ineligible or improper payments.

**Repeat Finding:** No

**Recommendation:** Dallas County should strengthen controls over the inspection process to ensure compliance with 24 CFR § 982.405(a) and (b) and the HCVP Administrative Plan. Specifically, Dallas County should:

- Address staffing constraints by evaluating current inspector capacity and hiring additional qualified inspectors or utilizing contracted inspection services, as necessary, to meet required timeframes
- Implement scheduling and tracking controls to monitor inspection due dates (initial and biennial) and ensure inspections are completed within required timeframes
- Establish supervisory review procedures to regularly monitor inspection timeliness and follow up on overdue inspections
- Develop or enhance written procedures requiring timely completion of inspections, including escalation protocols for delays
- Perform periodic internal quality control reviews to verify compliance with HUD requirements and the Administrative Plan

**Views of responsible officials:** Dallas County Housing Choice Voucher Program (HCVP) acknowledges that one unit's initial inspection was delayed 15 days from unit readiness and that two units were delayed biannual HQS inspections. Although these units were ultimately inspected and passed, the inspections were not completed within the required timeframe due to temporary staffing shortages and inspection workload demands.

During 2023–2025, HQS operations were significantly impacted by the loss of multiple inspectors due to death, illness, and resignations. As a result, available staff were prioritized for new admissions, relocations, emergency inspections, and annual recertifications.

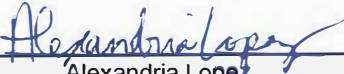
While the inspection delays did not result in any reported health and safety incidents, DC HCVP recognizes the importance of completing inspections within HUD-required timeframes. The program also maintains procedures for tenants to request Special Inspections when health or safety concerns arise, and such inspections are prioritized.

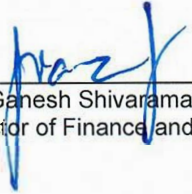

HCVP has strengthened internal controls and utilizes system tracking reports to track inspection due dates, schedules, and completions, enabling inspectors and supervisors to monitor all pending and overdue inspections. The units in question were inspected on March 27, 2025, May 30, 2025, and June 4, 2025, respectively.

**Corrective action plan:** Dallas County HCVP will expand inspection capacity by hiring additional full-time and contractual inspectors, including an Inspector Supervisor, to ensure timely completion of all inspections within HUD-required timeframes. Increasing staffing levels will enable the program to meet HUD-required timeframes consistently and reduce the likelihood of delays. Additionally, the Housing Supervisor will review inspection status regularly to ensure compliance with HUD-related inspection schedules.

**Implementation dates:** September 30, 2026

**Responsible persons:** Kesete Yohannes, Assistant Director of Housing  
Cristina Velez, Housing Supervisor

Prepared by:   
Alexandria Lopez  
Program Monitor Manager  
Financial Administration Monitoring Compliance

Approved by:    
Ganesh Shivaramaiyer  
Deputy Director of Finance and Operations



PHILIP HUANG, MD, MPH  
Director/ Health Authority

**2025 – 005 Special Tests and Provisions – HQS Enforcement**

Federal Agency: Department of Housing and Urban Development  
Federal Program Title: Housing Voucher Cluster  
ALN: 14.871  
14.879  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Period: October 1, 2024 – September 31, 2025  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Material Weakness in Internal Control over Compliance and Material Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), Dallas County must establish, document, and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the Federal award in compliance with federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should align with the guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control-Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 24 CFR 982.405(d)(2), when a participant family or government official notifies Dallas County of a potential deficiency, the following conditions apply:

**Non-Life-Threatening.** If the reported deficiency is non-life-threatening, Dallas County must, within 15 days of notification, both inspect the unit and notify the owner if the deficiency is confirmed. The owner must then make the repairs within 30 days of notification from Dallas County or within any approved extension.

**Condition:** Audit procedures included a review of 40 failed inspections. For 20 out of 40, the owner of the rental unit failed to make the repairs within 30 days of notification from Dallas County.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** Dallas County’s automated system appears to have limitations to flag upcoming or overdue repair deadlines which may result in missed enforcement actions or delayed responses by program staff. In addition, the County has been experiencing staff shortages among inspectors which is limiting Dallas County’s ability to timely track, verify, and enforce repair deadlines, leading to delays in ensuring compliance.

**Effect:** As a result of system limitations and staffing shortages, Dallas County did not timely enforce repair deadlines, leading to noncompliance with federal HQS requirements, potential payment of housing assistance for noncompliant units, increased risk to tenant health and safety, and weakened internal controls over program compliance.

**Repeat Finding:** No

**Recommendation:** Dallas County should enhance its internal control processes by improving automated tracking of repair deadlines, strengthening enforcement procedures, addressing staffing limitations, and implementing supervisory review to ensure timely correction of HQS deficiencies and compliance with federal requirements.

**Views of responsible officials:** Dallas County Housing Choice Voucher Program (HCVP) acknowledges that twenty (20) units exceeded the 30 day HQS inspection timeframe. Although these units ultimately passed inspection and the deficiencies were corrected, follow-up inspections and enforcement actions were not completed within the required timeframe due to temporary staffing shortages and inspection workload demands.

During 2023–2025, HQS operations were significantly impacted by the loss of multiple inspectors due to death, illness, and resignations. As a result, available staff were prioritized for new admissions, relocations, emergency inspections, and annual recertifications.


While the re-inspection delays did not result in any reported health and safety incidents, DC HCVP recognizes the importance of completing inspections within HUD-required timeframes. The program also maintains procedures for tenants to request Special Inspections when health or safety concerns arise, and such inspections are prioritized.

DC HCVP has strengthened internal controls and utilizes system tracking reports to monitor failed inspections correction deadlines, abatement deadlines, and re-inspection due dates. The twenty units in question were re-inspected and ultimately passed, as evidenced in the participants' files.

**Corrective action plan:** Dallas County HCVP will expand inspection capacity by hiring additional full-time and contractual inspectors, including an Inspector Supervisor to ensure timely completion of all inspections. Additionally, the Housing Supervisor will review inspection status regularly to ensure compliance with HUD-related inspection schedules. Increasing staffing levels will allow the program to meet HUD-required timeframes consistently and reduce the likelihood of delays.

**Implementation dates:** September 30, 2026

**Responsible persons:** Kesete Yohannes, Assistant Director of Housing  
Cristina Velez, Housing Supervisor

Prepared by:   
Alexandria Lopez  
Program Monitor Manager  
Financial Administration Monitoring Compliance

Approved by:   
Ganesh Shivaraniyer  
Deputy Director of Finance and Operations



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Serena McNair  
Director

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**2025 – 006 Allowable Costs and Activities – Personal Services  
Period of Performance**

State Agency: Texas Juvenile Justice Department  
Texas Office of the Governor

State Program Title: Juvenile Justice Delinquency Prevention - State Aid  
Specialty Courts Grant Program

Award Number and Period: Juvenile Justice Delinquency Prevention -  
State Aid (JJDP)  
September 1, 2023 – August 31, 2025, September 1, 2025 – August  
31, 2027

Specialty Courts Grant Program  
1968918, 4450203, 2567213  
September 1, 2024 – August 31, 2025

Statistically Valid Sample: No, and not intended to be a statistically valid sample

Type of Finding: Material Weakness in Internal Control over Compliance

**Criteria or specific requirement:** Per Texas Grant Management Standards (TGMS), the County must establish and maintain effective internal control over the state award that provides reasonable assurance that it is managing the state award in compliance with state statutes, regulations, and the terms and conditions of the state award.

Per TGMS, charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (i) Be supported by an internal control system that ensures the charges are accurate, allowable, and properly allocated;
- (ii) be incorporated into the official records of the non-state entity;
- (iii) reasonably reflect the total activity for which the employee is compensated by the non-state entity, not exceeding 100% of compensated activities;
- (iv) encompass state-assisted and all other activities compensated by the non-state entity on an



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Director

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integrated basis, but may include the use of subsidiary records as defined in the non-state entity's written policy;

(v) comply with the established accounting policies and practices of the non-state entity;

(vi) support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one state award; a state award and non-state award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

(vii) Budget estimates (meaning, estimates determined before the services are performed) alone do not qualify as support for charges to state awards, but may be used for interim accounting purposes, provided that:

- a) The system for establishing the estimates produces reasonable approximations of the activity performed;
- b) Significant changes in the related work activity (as defined by the recipient's or subrecipient's written policies) are promptly identified and entered into the records. Short-term (such as one or two months) fluctuations between workload categories do not need to be considered as long as the distribution of salaries and wages is reasonable over the longer term; and
- c) The recipient's or subrecipient's system of internal controls includes processes to perform periodic after-the-fact reviews of interim charges made to a state award based on budget estimates. All necessary adjustments must be made so that the final amount charged to the state award is accurate, allowable, and properly allocated.

**Condition:** Audit procedures included a review of employee payroll charges for the state-funded award. For a sample of employees tested, the County did not maintain adequate time and effort documentation to support salary costs charged to the grant. As a result, payroll costs charged to the award could not be fully supported. Specifically, the following results were noted:

Payroll

JJDP

- Timesheets for all 40 sampled employees were approved by someone other than the employee's direct supervisor.

Specialty Courts Grant Program



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- Timesheets for 16 of 40 sampled employees were approved by someone other than the employee's direct supervisor.

Period of Performance (JJDP)

Audit procedures included testing payroll-related transactions. The sample consisted of 28 of 28 payroll transactions from projects with periods of performance beginning during the fiscal year, and 35 of 40 payroll transactions from projects with periods of performance ending during the fiscal year. Across all 63 sampled payroll transactions, the employees' timesheets were approved by individuals other than their direct supervisors. No compliance exceptions were noted.

**Questioned costs:** None

**Context:** See "Condition."

**Cause:** The condition resulted from deficiencies in the design and implementation of internal controls over payroll documentation and review, including:

- The County did not establish or enforce formal policies requiring that timesheets be reviewed and approved by the employee's direct supervisor, (i.e., the individual with firsthand knowledge of the work performed).
- The timekeeping and payroll processes allowed approval authority to be assigned to individuals outside the direct supervisory chain, without appropriate validation or restriction.
- Supervisory review controls were not properly implemented or monitored, resulting in the systematic approval of timesheets by unauthorized personnel across both programs.

These control weaknesses indicate that the County's payroll approval process lacks sufficient controls to ensure that recorded time is accurately reviewed and validated prior to payroll processing and grant charging.

**Effect:** The County's failure to maintain adequate time and effort documentation and to ensure timesheets are approved by individuals with direct knowledge of the work performed represents a material weakness in internal control over compliance, as it significantly impairs the County's ability to ensure payroll costs charged to state-funded awards are accurate, allowable, and properly supported. The absence of effective supervisory review controls creates a pervasive risk of material misstatement in payroll costs charged to the awards, including the potential for charging of costs unrelated to grant activities, and undetected errors or irregularities in payroll reporting.



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**Repeat Finding:** No

**Recommendation:** We recommend that the County strengthen its internal controls over payroll documentation and time and effort reporting to ensure compliance with applicable grant requirements and to provide sufficient support for payroll costs charged to state-funded awards. Specifically, the County should develop and formally implement written policies requiring that all timesheets be reviewed and approved by the employee's direct supervisor, defined as the individual with firsthand knowledge of the work performed.

**Views of responsible officials:**

Dallas County CSCD HR has reviewed the finding. The department's current process for exempt employees is based on *exception* reporting rather than the submission of weekly timesheets. Exempt employees are required to submit leave requests whenever accrued leave is used. Leave requests are reviewed and approved by the employee's direct supervisor and forwarded to Human Resources for entry into ADP Workforce Now. The HR Analyst serves as the final approver within ADP to facilitate payroll processing.

While this process provides supervisory oversight of leave usage and ensures accurate payroll administration, management acknowledges that the process does not provide documented evidence of supervisory review and approval of exempt employee time and attendance records within the payroll system. Although the audit sample included grant-funded employees, the department's exempt employee timekeeping process is applied consistently to all exempt employees.

**Corrective action plan:**

To strengthen internal controls and provide documented supervisory review of exempt employee time and attendance, CSCD HR will implement an **Exempt Employee Time and Attendance Certification** process.

Direct supervisors (or managers) will be required to review and certify exempt employee attendance records for each pay period. The certification will be completed by the employee's direct supervisor or another member of management with firsthand knowledge of the employee's attendance.

CSCD Human Resources will develop written procedures governing the certification process, maintain certification records, and conduct periodic monitoring to ensure compliance.



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In addition to implementing the Exempt Employee Time and Attendance Certification process described above, HR will continue requiring activity reports for applicable grant-funded employees to ensure payroll costs are properly allocated and charged to the appropriate grant funding source. These activity reports will supplement, but not replace, the supervisory certification process and will continue to provide documentation supporting grant cost allocation and compliance with grant requirements.

**Implementation dates:**

Human Resources will develop written procedures, create the Exempt Employee Time and Attendance Certification form, provide training to supervisors and managers, and implement the certification process no later than September 1, 2026.

**Responsible persons:** Carla Beasley- HR Director, Sonya Turner- HR Generalist, Saphora Khalidi- HR Analyst



# DALLAS COUNTY JUVENILE DEPARTMENT

Henry Wade Juvenile Justice Center  
2600 Lone Star Drive, Box 5

(214) 698-2200  
Dallas, Texas 75212

## EXECUTIVE MANAGEMENT TEAM

H. LYNN HADNOT  
Executive Director  
Juvenile Services

Carmichael Williams  
Assistant Executive Director  
Juvenile Services

Denika R. Caruthers, J.D.  
General Counsel  
Juvenile Services

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Chair

## 2025 – 006 Allowable Costs and Activities – Personal Services Period of Performance

State Agency: Texas Juvenile Justice Department  
Texas Office of the Governor

State Program Title: Juvenile Justice Delinquency Prevention - State Aid  
Specialty Courts Grant Program

Award Number and Period: Juvenile Justice Delinquency Prevention - State Aid (JJDP)  
September 1, 2023 – August 31, 2025, September 1, 2025 –  
August 31, 2027

Statistically Valid Sample: No, and not intended to be a statistically valid sample

Type of Finding: Material Weakness in Internal Control over Compliance

**Criteria or specific requirement:** Per Texas Grant Management Standards (TGMS), the County must establish and maintain effective internal control over the state award that provides reasonable assurance that it is managing the state award in compliance with state statutes, regulations, and the terms and conditions of the state award.

Per TGMS, charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (i) Be supported by an internal control system that ensures the charges are accurate, allowable, and properly allocated;
- (ii) be incorporated into the official records of the non-state entity;
- (iii) reasonably reflect the total activity for which the employee is compensated by the non-state entity, not exceeding 100% of compensated activities;
- (iv) encompass state-assisted and all other activities compensated by the non-state entity on an integrated basis, but may include the use of subsidiary records as defined in the non-state entity's written policy;
- (v) comply with the established accounting policies and practices of the non-state entity;
- (vi) support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one state award; a state award and non-state award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.



## DALLAS COUNTY JUVENILE DEPARTMENT

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(vii) Budget estimates (meaning, estimates determined before the services are performed) alone do not qualify as support for charges to state awards, but may be used for interim accounting purposes, provided that:

- a) The system for establishing the estimates produces reasonable approximations of the activity performed;
- b) Significant changes in the related work activity (as defined by the recipient's or subrecipient's written policies) are promptly identified and entered into the records. Short-term (such as one or two months) fluctuations between workload categories do not need to be considered as long as the distribution of salaries and wages is reasonable over the longer term; and
- c) The recipient's or subrecipient's system of internal controls includes processes to perform periodic after-the-fact reviews of interim charges made to a state award based on budget estimates. All necessary adjustments must be made so that the final amount charged to the state award is accurate, allowable, and properly allocated.

**Condition:** Audit procedures included a review of employee payroll charges for the state-funded award. For a sample of employees tested, the County did not maintain adequate time and effort documentation to support salary costs charged to the grant. As a result, payroll costs charged to the award could not be fully supported. Specifically, the following results were noted:

### Payroll

#### JJDP

- Timesheets for all 40 sampled employees were approved by someone other than the employee's direct supervisor.

### Period of Performance (JJDP)

Audit procedures included testing payroll-related transactions. The sample consisted of 28 of 28 payroll transactions from projects with periods of performance beginning during the fiscal year, and 35 of 40 payroll transactions from projects with periods of performance ending during the fiscal year. Across all 63 sampled payroll transactions, the employees' timesheets were approved by individuals other than their direct supervisors. No compliance exceptions were noted.

**Questioned costs:** None

**Context:** See "Condition."



## DALLAS COUNTY JUVENILE DEPARTMENT

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**Cause:** The condition resulted from deficiencies in the design and implementation of internal controls over payroll documentation and review, including:

- The County did not establish or enforce formal policies requiring that timesheets be reviewed and approved by the employee's direct supervisor, (i.e., the individual with firsthand knowledge of the work performed).
- The timekeeping and payroll processes allowed approval authority to be assigned to individuals outside the direct supervisory chain, without appropriate validation or restriction.
- Supervisory review controls were not properly implemented or monitored, resulting in the systematic approval of timesheets by unauthorized personnel across both programs.

These control weaknesses indicate that the County's payroll approval process lacks sufficient controls to ensure that recorded time is accurately reviewed and validated prior to payroll processing and grant charging.

**Effect:** The County's failure to maintain adequate time and effort documentation and to ensure timesheets are approved by individuals with direct knowledge of the work performed represents a material weakness in internal control over compliance, as it significantly impairs the County's ability to ensure payroll costs charged to state-funded awards are accurate, allowable, and properly supported. The absence of effective supervisory review controls creates a pervasive risk of material misstatement in payroll costs charged to the awards, including the potential for charging of costs unrelated to grant activities, and undetected errors or irregularities in payroll reporting.

**Repeat Finding:** No

**Recommendation:** We recommend that the County strengthen its internal controls over payroll documentation and time and effort reporting to ensure compliance with applicable grant requirements and to provide sufficient support for payroll costs charged to state-funded awards. Specifically, the County should develop and formally implement written policies requiring that all timesheets be reviewed and approved by the employee's direct supervisor, defined as the individual with firsthand knowledge of the work performed.

**Views of responsible officials:**

Dallas County Juvenile Department has reviewed the above finding. However, the Department has established internal control procedures in place for this process. During the audit period, FY2025, the established policy required direct supervisors to review and correct employee timecards. Juvenile HR then performed a secondary review, followed by Payroll's final review and approval of the timesheets.



## DALLAS COUNTY JUVENILE DEPARTMENT

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Following the Department of Labor audit in 2024, and to strengthen appropriate checks and balances, the process was modified this year. Direct supervisors continue to be responsible for reviewing and completing employee timecards, while Juvenile HR is responsible for reviewing, approving, and signing off on payroll to ensure employees are paid accurately each pay period.

This process allows the Juvenile Department to identify and correct any errors timely, ensuring payroll costs are accurate, allowable, and adequately supported.

**Corrective action plan:**

To elaborate on the overall process, direct supervisors are responsible for reviewing and approving all timecards by the established deadline to allow sufficient time for the secondary review. The standard deadline is close of business Friday of the closing week, unless adjustments are required due to a holiday schedule.

During the secondary review, Juvenile HR communicates with supervisors regarding any timecards that are improperly documented or identified through error reports. The direct supervisor is then responsible for updating the system and making the necessary corrections.

Maintaining this system of checks and balances is essential to preventing payroll errors, underpayments, or missed payments to employees, while ensuring the accuracy and reliability of payroll reporting submitted to the State.

**Implementation dates:** Currently in effect.

**Responsible persons:** Carmen Williams, Juvenile Budget Manager and Helen Taylor, Juvenile HR



## DALLAS COUNTY JUVENILE DEPARTMENT

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Henry Wade Juvenile Justice Center  
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### **Juvenile Department Response to Findings**

During the audit period, FY2025, the established policy requires direct supervisors to review and correct employee timecards. Juvenile HR then performed a secondary review, after which Payroll completed the final sign-off on timesheets.

Since the Department of Labor audit in 2024 and to maintain appropriate checks and balances, the process has since been modified this year. Direct supervisors remain responsible for reviewing and completing employee timecards, while Juvenile HR is responsible for approving and signing off on payroll to ensure employees are paid accurately each pay period.

This process enables the Juvenile Department to identify and correct errors, ensuring payroll costs are accurate, allowable, and properly supported.

To elaborate on the full process, direct supervisors are responsible for reviewing all timecards by the established deadline to allow sufficient time for the secondary review. The standing deadline is by close of business Friday of the close week unless the timeline changes due to a holiday. During the secondary review, Juvenile HR contacts supervisors when timecards are improperly documented or identified on error reports. It is then the responsibility of the direct supervisor to return to the system and make the necessary corrections.

Maintaining this system of checks and balances is essential to preventing payroll errors, underpayments, or missed payments to staff, and to ensuring the accuracy of payroll reporting submitted to the State.

Submitted and reviewed by: Carmen Williams, Juvenile Budget Manager and Helen Taylor, Juvenile HR



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