

Dallas County, Texas

Single Audit Reports for the
Year Ended September 30, 2017

DALLAS COUNTY, TEXAS

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

The Honorable County Judge and Commissioners' Court
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 remaining fund information of Dallas County, Texas (the "County"), as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 29, 2018. Our report includes a reference to other auditors who audited the financial statements of the Dallas County Hospital District, which represents the only discretely presented component unit, as described in our report on Dallas County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported separately by those auditors.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material

weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2017-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Management's Response to Findings

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

Purpose of this Report

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

Deloitte & Touche LLP

March 29, 2018

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY *THE UNIFORM GUIDANCE*

The Honorable County Judge and Commissioners Court
Dallas County, Texas

Report on Compliance for Each Major Federal Program

We have audited Dallas County's (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended September 30, 2017. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

The County's basic financial statements include the operations of the Dallas County Hospital District, which received federal and state awards not included in the County's Schedules of Expenditures of Federal and State Awards for the year ended September 30, 2017. Our audit, described below, did not include the operations of the Dallas County Hospital District because the entity engaged other auditors to perform audits in accordance with *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"), as applicable. This report does not include the results of the other auditors' testing of internal control over compliance or over compliance that are reported on separately by those auditors.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the Uniform Guidance. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major programs for the year ended September 30, 2017.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as 2017-003. Our opinion on each major federal program is not modified with respect to this matter.

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

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain

deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2017-003 that we consider to be a significant deficiency.

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 29, 2018, which contained unmodified opinions on those financial statements. Our report includes reference to other auditors who audited the financial statements of the Dallas County Hospital District, which represents the only discretely presented component unit, as described in our report on Dallas County's financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Deloitte & Touche LLP

June 25, 2018, except for our Report on the Schedule of Expenditures of Federal Awards required by Uniform Guidance, for which the date is March 29, 2018



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF STATE AWARDS REQUIRED BY THE STATE OF TEXAS UNIFORM GRANT MANAGEMENT STANDARDS

The Honorable County Judge and Commissioners Court
Dallas County, Texas

Report on Compliance for Each Major State Program

We have audited Dallas County's (the "County") compliance with the types of compliance requirements described in the State of Texas Uniform Grant Management Standards ("UGMS") that could have a direct and material effect on each of the County's major state programs for the year ended September 30, 2017. The County's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of the Dallas County Hospital District, which received federal and state awards not included in the County's Schedules of Expenditures of Federal and State Awards for the year ended September 30, 2017. Our audit, described below, did not include the operations of the Dallas County Hospital District because the entity engaged other auditors to perform audits in accordance with UGMS, as applicable. This report does not include the results of the other auditors' testing of internal control over compliance or over compliance that are reported on separately by those auditors.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and UGMS. Those standards and UGMS require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major State Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended September 30, 2017.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with UGMS and which are described in the accompanying schedule of findings and questioned costs as items 2017-002 and 2017-004. Our opinion on each major state program is not modified with respect to these matters.

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

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with UGMS, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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 state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain

deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2017-002 and 2017-004 that we consider to be significant deficiencies.

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

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

Report on Schedule of Expenditures of State Awards Required by UGMS

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 29, 2018, which contained unmodified opinions on those financial statements. Our report includes reference to other auditors who audited the financial statements of the Dallas County Hospital District, which represents the only discretely presented component unit, as described in our report on Dallas County's financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of State Awards is presented for purposes of additional analysis as required by the UGMS and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of State Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Deloitte & Touche LLP

June 25, 2018 except for our Report on the Schedule of Expenditures of State Awards required by UGMS, for which the date is March 29, 2018

DALLAS COUNTY, TEXAS
SCHEDULE OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Federal / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Contract Number	Expenditure	Amounts passed to through subrecipients
U.S. Department of Agriculture Pass-Through Programs				
<i>Child Nutrition Cluster</i>				
Passed through the Texas Health and Human Services Commission				
School Breakfast Program:				
51101 Juvenile Department School Breakfast Program	10.553	2003-705	\$ 311,500	\$ -
Total National School Breakfast Program:			<u>311,500</u>	<u>-</u>
Passed through the Texas Health and Human Services Commission				
National School Lunch Program:				
5110-5116 Juvenile Department School Lunch/Snack Program	10.555	057-204	619,328	-
Total National School Lunch Program:			<u>619,328</u>	<u>-</u>
Total Child Nutrition Cluster			<u>930,828</u>	<u>-</u>
Subtotal U.S. Department of Agriculture Pass-Through Programs			<u>930,828</u>	<u>-</u>
Total U.S. Department of Agriculture Programs			<u>930,828</u>	<u>-</u>
U.S. Elections Assistance Commission Direct Programs				
Electronic Absentee Systems for Elections:				
230812 EASE Grant	12.217	H98210-12-1-0032	25,528	-
Total Electronic Absentee Systems for Elections			<u>25,528</u>	<u>-</u>
Subtotal U.S. Elections Assistance Commission Direct Programs			<u>25,528</u>	<u>-</u>
Total U.S. Elections Assistance Commission Programs			<u>25,528</u>	<u>-</u>
U.S. Department of Housing and Urban Development Direct Programs				
<i>CDBG - Entitlement Grants Cluster</i>				
Community Development Block/Entitlement Grants:				
Community Development Block Grants	14.218	B-09-UC-48-0003	8,375	8,375
Community Development Block Grants	14.218	B-12-UC-48-0003	218	218
Community Development Block Grants	14.218	B-13-UC-48-0003	1,174	1,174
Community Development Block Grants	14.218	B-14-UC-48-0003	33,704	33,704
Community Development Block Grants	14.218	B-15-UC-48-0003	363,288	363,288
Community Development Block Grants	14.218	B-16-UC-48-0003	1,512,450	741,650
Total Community Development Block/Entitlement Grants			<u>1,919,209</u>	<u>1,148,409</u>
Total CDBG - Entitlement Grants Cluster			<u>1,919,209</u>	<u>1,148,409</u>
Emergency Shelter Grant Program:				
960016 Emergency Solutions Grant	14.231	E15-UC-48-0003	55,513	47,539
960017 Emergency Solutions Grant	14.231	E16-UC-48-0003	4,164	-
Total Emergency Shelter Grant Program			<u>59,677</u>	<u>47,539</u>
HOME Investment Partnerships Program:				
HOME Investment Partnerships Program	14.239	M-13-UC-48-0221	110,147	-
HOME Investment Partnerships Program	14.239	M-14-UC-48-0221	81,303	-
HOME Investment Partnerships Program	14.239	M-15-UC-48-0221	247,163	-
HOME Investment Partnerships Program	14.239	M-16-UC-48-0221	12,128	-
Total HOME Investment Partnerships Program			<u>450,741</u>	<u>-</u>
Family Self-Sufficiency Program:				
806115 ROSS Family Self-Sufficiency Coordinator	14.896	TX859-FSH506A015	13,338	-
806116 ROSS Family Self-Sufficiency Coordinator	14.896	TX559FSH621A016	54,441	-
Total Family Self-Sufficiency Program			<u>67,779</u>	<u>-</u>
Housing Voucher Cluster				
Section 8 Housing Choice Vouchers:				
800110 Section 8 Housing Choice Vouchers	14.871	TX559	4	-
800112 Section 8 Housing Choice Vouchers	14.871	TX559	10	-
800114 Section 8 Housing Choice Vouchers	14.871	TX559	6	-
800116 Section 8 Housing Choice Vouchers	14.871	TX559	1,487	-
800117 Section 8 Housing Choice Vouchers	14.871	TX559	33,275,439	-
800217 Section 8 Housing Choice Vouchers	14.871	TX559AF0115	10,200	-
800517 Veterans Affairs Supportive Housing Vouchers	14.871	TX559	171,237	-
805004 Section 8 Voucher Program Admin Fee 467	14.871	TX559	163,699	-
806017 Section 8 - Homeownership Program 467	14.871	TX559	200,771	-
Total Section 8 Housing Choice Vouchers Program			<u>33,822,853</u>	<u>-</u>
Total Housing Voucher Cluster			<u>33,822,853</u>	<u>-</u>
Subtotal U.S. Department of Housing and Urban Development Direct Programs			<u>36,320,259</u>	<u>1,195,948</u>
U.S. Department of Housing and Urban Development Pass-Through Programs				
Passed through the City of Dallas:				
Housing Opportunities for Persons With AIDS (HOPWA):				
820015 Housing Opportunities for Persons With AIDS	14.241	15-1361	1,995	-
820016 Housing Opportunities for Persons With AIDS	14.241	16-1188	1,637,427	-
820017 Housing Opportunities for Persons With AIDS	14.241	17-1412	15,376	-
820116 Housing Opportunities for Persons with AIDS	14.241	16-1188	115,590	-
Total Housing Opportunities for Persons With AIDS			<u>1,770,388</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
820317 DSHS HOPWA/HIV	14.241	2016-004100-00	35,099	35,099
820318 DSHS HOPWA/HIV	14.241	53717015900501	65,888	65,888
Total DSHS HOPWA/HIV			<u>100,987</u>	<u>100,987</u>
Subtotal U.S. Department of Housing and Urban Development Pass-Through Programs			<u>1,871,375</u>	<u>100,987</u>

Total U.S. Department of Housing and Urban Development Programs				<u>38,191,634</u>	<u>1,296,935</u>
U.S. Department of Justice Direct Programs					
Violence Against Women Act Court Training and Improvement Grants:					
251215 OVW FY 2013 Domestic Violence Mentor Court Program	16.013	2014-FJ-AX-0038		<u>11,872</u>	-
Total Violence Against Women Act Court Training and Improvement Grants				<u>11,872</u>	-
Justice Systems Response to Families:					
251317 OVW FY2016 Justice for Families Program & Dallas County Criminal Ct #10	16.021	2016-FJ-AX-0003		<u>38,153</u>	-
Total Justice Systems Response to Families				<u>38,153</u>	-
National Institute of Justice:					
762117 Dallas County Youth with Sexual Behavior Problems Program FY16	16.543	2016-MU-MU-K046		<u>70,631</u>	-
Total National Institute of Justice				<u>70,631</u>	-
Drug Court Discretionary Grant Program:					
700715 Juvenile Drug Enhancement Court	16.585	2014-DC-BX-0092		<u>49,291</u>	-
Total Drug Court Discretionary Grant Program				<u>49,291</u>	-
Prison Rape Elimination Act:					
762015 PREA: Establishing a Zero Tolerance Culture for Sexual Assault	16.735	2014-RP-BX-0049		<u>851</u>	-
Total Prison Rape Elimination Act				<u>851</u>	-
DNA Backlog Reduction Program:					
340016 DNA Backlog Reduction Program	16.741	2015-DN-BX-0053		<u>57,035</u>	-
340514 DNA Backlog Reduction Program Income	16.741	2013-DN-BX-0089		<u>3,083</u>	-
340516 DNA Backlog Reduction Program Income	16.741	2015-DN-BX-0053		<u>368,023</u>	-
Total DNA Backlog Reduction Program				<u>428,141</u>	-
Edward Byrne Memorial Competitive Grant Program:					
501117 Sniper Attack Overtime Grant	16.751	3410701		<u>67,900</u>	-
Total Edward Byrne Memorial Competitive Grant Program				<u>67,900</u>	-
National Sexual Assault Kit Initiative:					
660715 National Sexual Assault Kit	16.833	2015-AK-BX-K002		<u>536,686</u>	-
Total National Sexual Assault Kit Initiative				<u>536,686</u>	-
Equitable Sharing Program:					
91001 Confiscated Funds Constable Pct. 4 - Federal	16.922	N/A		<u>10,852</u>	-
91002 Sheriff Federal Asset Sharing	16.922	N/A		<u>95,849</u>	-
91004 Federal Forfeiture Funds Pct. 2	16.922	N/A		<u>21,511</u>	-
91006 Federal Forfeiture Funds Pct. 3	16.922	N/A		<u>110</u>	-
91008 Constable Pct. 3 - Federal Asset Sharing - Treasury	16.922	N/A		<u>418</u>	-
91011 District Attorney - Federal Asset Sharing Funds - DOJ	16.922	N/A		<u>2,916</u>	-
91012 District Attorney - Federal Asset Sharing Funds - Treasury	16.922	N/A		<u>108,189</u>	-
Total Equitable Sharing Program				<u>239,845</u>	-
Subtotal U.S. Department of Justice Direct Programs				<u>1,443,370</u>	-
U.S. Department of Justice Pass-Through Programs					
Passed through the Office of the Governor, Criminal Justice Division:					
Juvenile Justice and Delinquency Prevention Allocation to States					
701617 Family Violence Intervention Program	16.540	JA-2597905		<u>73,318</u>	-
701817 E.S.T.E.E.M Court	16.540	JA-2695604		<u>35,331</u>	-
Total Juvenile Justice and Delinquency Prevention Allocation to States				<u>108,649</u>	-
Passed through City of Dallas:					
Missing Children's Assistance					
640117 Internet Crimes against Children	16.543	2013-MC-FX-K036		<u>4,806</u>	-
Total Missing Children's Assistance				<u>4,806</u>	-
Passed through the Office of the Governor, Criminal Justice Division:					
Victims of Crime Act Formula Grants:					
603017 Comprehensive Victim Advocacy Project	16.575	VA-29139-02		<u>267,577</u>	-
Total Victims of Crime Act Formula Grants				<u>267,577</u>	-
Passed through the Office of the Governor, Criminal Justice Division:					
Violence Against Women Formula Grants:					
201517 Firearm Compliance Project	16.588	WF-2847403		<u>28,763</u>	-
602917 Family Violence Comprehensive Service Project	16.588	WF-2669004		<u>91,681</u>	-
602918 Family Violence Comprehensive Service Project	16.588	WF-2669005		<u>8,669</u>	-
Total Violence Against Women Formula Grants				<u>129,113</u>	-
Passed through the Office of the Governor, Criminal Justice Division:					
Residential Substance Abuse Treatment for State Prisoners:					
100417 RSAT-Judge John Creuzot	16.593	RT-14879-18		<u>301,500</u>	-
700617 Juvenile Residential Drug Treatment Center	16.593	RT-28408-03		<u>125,744</u>	-
Total Residential Substance Abuse Treatment for State Prisoners				<u>427,244</u>	-
Passed through the City of Dallas:					
Edward Byrne Memorial Justice Assistance Grant Program:					
202014 Justice Assistance Grant FY14	16.738	2014-DJ-BX-0908		<u>6,253</u>	-
202015 Justice Assistance Grant FY15	16.738	2015-DJ-BX-0841		<u>198,103</u>	-
Total Edward Byrne Memorial Justice Assistance Grant Program				<u>204,356</u>	-
Passed through the Office of the Governor, Criminal Justice Division:					
Edward Byrne Memorial Justice Assistance Grant Program:					
603116 Technology Restoration	16.738	DJ-29322-01		<u>233</u>	-
660816 Community Count Grant Program	16.738	2015-DC-NY-K002		<u>46,428</u>	-
Total Edward Byrne Memorial Justice Assistance Grant Program				<u>46,661</u>	-
Total Edward Byrne Memorial Justice Assistance Grant Program				<u>251,017</u>	-
Subtotal U.S. Department of Justice Pass-Through Programs				<u>1,188,406</u>	-

Total U.S. Department of Justice Programs			<u>2,631,776</u>	<u>-</u>
U.S. Department of Transportation Pass-Through Programs				
Highway Planning and Construction Cluster				
Passed through North Central Texas Council of Governments:				
Highway Planning and Construction:				
530416 Courtesy Patrol Program	20.205	18-4XXF5002	(186,162)	-
530417 Courtesy Patrol Program	20.205	18-7XXF5001	4,279,812	-
530418 Courtesy Patrol Program	20.205	18-7XXF5001	305,339	-
Total Highway Planning and Construction			<u>4,398,989</u>	<u>-</u>
Passed through Texas Department of Transportation:				
Highway Planning and Construction:				
10218 SoPac Trail (East Dallas Veloway) Phase 4	20.205	0918-47-098	1,238,652	-
30228 Medical District Drive	20.205	0918-45-884	468,760	-
Total Highway Planning and Construction			<u>1,707,412</u>	<u>-</u>
Total Highway Planning and Construction Cluster			<u>6,106,401</u>	<u>-</u>
Subtotal U.S. Department of Transportation Pass-Through Programs			<u>6,106,401</u>	<u>-</u>
Total U.S. Department of Transportation Programs			<u>6,106,401</u>	<u>-</u>
U.S. Department of Energy Pass-Through Programs				
Passed through the Texas Department of Housing and Community Affairs:				
Weatherization Assistance for Low-Income Persons:				
830516 DOE Weatherization	81.042	5610002485	370,641	-
830517 DOE Weatherization	81.042	56170002726	15,834	-
Total Weatherization Assistance for Low-Income Persons			<u>386,475</u>	<u>-</u>
Subtotal U.S. Department of Energy Pass-Through Programs			<u>386,475</u>	<u>-</u>
Total U.S. Department of Energy Programs			<u>386,475</u>	<u>-</u>
U.S. Department of Education Pass-Through Programs				
Title I, Part A Cluster				
Passed through the Texas Education Agency:				
Title I Grants to Local Education Agencies:				
750217 Title I Part A Improving Basic Program	84.010	16610101057950	429,094	-
750218 Title I Part A Improving Basic Program	84.010	18610101057950	28,031	-
Total Title I Grants to Local Education Agencies			<u>457,125</u>	<u>-</u>
Passed through the Local Education Agency:				
Title I Grants to Local Education Agencies:				
750917 Title I Part D Subpart 2 Delinquent Programs	84.010	16610103057814	688,309	-
750918 Title I Part D Subpart 2 Delinquent Programs	84.010	16610103057814	79,767	-
Total Title I Grants to Local Education Agencies			<u>768,076</u>	<u>-</u>
Total Title I, Part A Cluster			<u>1,225,201</u>	<u>-</u>
Special Education Cluster (IDEA)				
Passed through Texas Education Agency:				
Special Education Grants to States:				
750617 Individuals with Disabilities Act (IDEA)	84.027	166600010578146600	93,270	-
750618 Individuals with Disabilities Act (IDEA)	84.027	166600010578146600	6,585	-
Total Special Education Grants to States			<u>99,855</u>	<u>-</u>
Total Special Education Cluster (IDEA)			<u>99,855</u>	<u>-</u>
Passed through Region 10 Education Services (ESC10):				
English Language Acquisition Grants:				
751117 Title III Part A LEP	84.365	17671001057950	5,272	-
Total English Language Acquisition Grants			<u>5,272</u>	<u>-</u>
Passed through Region 10 Education Services (ESC10):				
Supporting Effective Instruction State Grant				
750317 Title II Part A Teacher and Principal Training and Recruiting	84.367	16694501057950	24,977	-
750318 Title II Part A Teacher and Principal Training and Recruiting	84.367	16694501057950	3,250	-
Total Supporting Effective Instruction State Grant			<u>28,227</u>	<u>-</u>
Subtotal U.S. Department of Education Pass-Through Programs			<u>1,358,555</u>	<u>-</u>
Total U.S. Department of Education Programs			<u>1,358,555</u>	<u>-</u>
U.S. Department of the Interior Direct Programs				
Help America Vote Act Requirements:				
230212 HAVA Program Income	90.401	78532	41,303	-
Total Help America Vote Act Requirements			<u>41,303</u>	<u>-</u>
Subtotal U.S. Department of the Interior Direct Programs			<u>41,303</u>	<u>-</u>
Total U.S. Department of the Interior Programs			<u>41,303</u>	<u>-</u>
U.S. Department of Health and Human Services Direct Programs				
HIV Emergency Relief Project Grants:				
6550216 RW HIV/AIDS TEA 2009 Part A Formula Admin Agency	93.914	H89HA00014-26-00	4,001,663	3,488,594
6550217 RW HIV/AIDS TEA 2009 Part A Formula Quality Management	93.914	H89HA00014-27-00	5,648,538	5,166,972
6550316 RW HIV/AIDS TEA 2009 Part A Formula Quality Management	93.914	H89HA00014-26-00	194,569	18,740
6550317 RW HIV/AIDS TEA 2009 Part A Formula Quality Management	93.914	H89HA00014-27-00	233,779	-
6550616 RW HIV/AIDS TEA 2009 Part A Formula	93.914	H89HA00014-26-00	45,812	2,770
6550617 RW HIV/AIDS TEA 2009 Part A Formula	93.914	H89HA00014-27-00	67,336	-
6550816 RW HIV/AIDS TEA 2009 Part A Supplemental	93.914	H89HA00014-25-00	4,580,246	4,580,246
6550817 RW HIV/AIDS TEA 2009 Part A Supplemental	93.914	H89HA00014-27-00	1,385,422	1,385,422
6551016 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Admin Agency	93.914	H89HA00014-25-00	750,595	701,498
6551017 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Quality Management	93.914	H89HA00014-27-00	602,356	560,324
6551116 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Quality Management	93.914	H89HA00014-25-00	19,521	-

6551117 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Quality Management	93.914	H89HA00014-25-00	25,623	-
6551216 RW HIV / AIDS Treatment Extension Act of 2009 MAI Offset	93.914	H89HA00014-26-02	190,714	190,714
6551416 RW HIV / AIDS Treatment Extension Act Part A Formula	93.914	H89HA00014-25-03	291,626	291,626
Total HIV Emergency Relief Project Grants			<u>18,037,800</u>	<u>16,386,906</u>

Subtotal U.S. Department of Health and Human Services Direct Programs

18,037,800 16,386,906

U.S. Department of Health and Human Services Pass-Through Programs

Passed through the National Association of County and City Health Officials:

Medical Reserve Corps. Small Grant Program:

890215 N Assoc. of CO. / City Health Officials Medical Reserve Corp (Donation)	93.008	MRC 15-0154	2,606	-
890216 N Assoc. of CO. / City Health Officials Medical Reserve Corp (Donation)	93.008	MRC 16-0154	7,797	-
Total Medical Reserve Corps. Small Grant Program			<u>10,403</u>	<u>-</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:

840017 Nutrition 2017	93.044	2016-1048	315,783	-
840117 Nutrition Transportation 2017	93.044	2016-1048	267,591	-
Total Special Programs for Aging Title III Part B Grants for Supportive Services and Senior Centers Programs			<u>583,374</u>	<u>-</u>

Passed through the Dallas Area Agency on Aging:

Special Programs for Aging Title III Part C Nutrition Services:

840317 Congregate Meals	93.045	2016-1048	837,771	535,872
Total Special Programs for Aging Title III Part C Nutrition Services			<u>837,771</u>	<u>535,872</u>

Total Aging Cluster

1,421,145 535,872

Passed through the Texas Department of State Health Services:

Public Health Emergency Preparedness:

872017 CPS-Laboratory Response Network-PHEP	93.069	2016-001065-02	166,294	-
872317 Public Health Emergency Preparedness (PHEP)	93.069	2016-001110-02	1,141,425	-
872517 CPS-Laboratory Response Network	93.069	2016-001112-02	212,994	-
874718 Zika	93.069	537-18-0350-00001	124,407	-
Total Public Health Emergency Preparedness			<u>1,645,120</u>	<u>-</u>

Passed through the Texas Department of State Health Services:

Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements:

872018 CPS-Laboratory Response Network-PHEP	93.074	537-18-0111-00001	63,143	-
872318 Public Health Emergency Preparedness (PHEP)	93.074	537-18-0129-00001	374,154	-
872518 CPS-Laboratory Response Network	93.074	537-18-0142-00001	61,502	-
873716 CPS / EBOLA	93.074	2015-003653-01	51,593	-
873917 CPS/LRN - Ebola	93.074	2016-004160-01	213,609	-
Total Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements			<u>764,001</u>	<u>-</u>

Passed through the Texas Department of State Health Services:

Personal Responsibility Education Program (PREP):

741215 Cardea Services	93.092	90AK0036-03-00	1,372	-
Total Personal Responsibility Education Program (PREP)			<u>1,372</u>	<u>-</u>

Passed through the Texas Department of State Health Services:

Project Grants and Cooperative Agreements for Tuberculosis:

870716 Tuberculosis	93.116	2016-001403-00	151,551	-
870717 Tuberculosis	93.116	2016-001403-01	656,602	-
Total Project Grants and Cooperative Agreements for Tuberculosis			<u>808,153</u>	<u>-</u>

Passed through the Texas Department of State Health Services:

HIV/Substance Abuse and Mental Health Services: Projects of Regional and National Significance:

201617 Enhancing Residential Treatment to Benefit Women in Community	93.243	1H79T1026072-01	263,186	-
Total HIV/Substance Abuse and Mental Health Services: Projects of Regional and National Significance			<u>263,186</u>	<u>-</u>

Passed through the Texas Department of State Health Services:

Immunization Cooperative Agreements:

870817 Immunization Registry	93.268	2016-001068-01	669,077	-
870818 Immunization Registry	93.268	537-18-0054-00001	62,159	-
871017 Immunization Registry P.I.	93.268	2016-001068-01	(19,710)	-
871018 Immunization Registry P.I.	93.268	537-18-0054-00001	834	-
871517 Adult Safety Net Program Income	93.268	2016-001068-01	(3,545)	-
Total Immunization Cooperative Agreements			<u>708,815</u>	<u>-</u>

Passed through the Texas Department of State Health Services:

Epidemiology and Laboratory Capacity for Infectious Disease:

874718 Zika	93.323	537-18-0350-00001	194,585	-
874817 Epidemiology and Laboratory Capacity for Infectious Disease Program	93.323	537-17-0386-00001	77,090	-
Total Epidemiology and Laboratory Capacity for Infectious Disease			<u>271,675</u>	<u>-</u>

Refugee and Entrant Assistance

Passed through the Texas Department of State Health Services:

Refugee and Entrant Assistance-State Administered Programs:

870217 TB Refugee	93.566	2016-001035-01	486,204	-
Total Refugee and Entrant Assistance-State Administered Programs			<u>486,204</u>	<u>-</u>

Passes through the US Committee for Refugees and Immigrants:

Refugee and Entrant Assistance-State Administered Programs:

890717 USCRI Refugee	93.566	2017-DALTX-01	1,292,878	-
Total Refugee and Entrant Assistance-State Administered Programs			<u>1,292,878</u>	<u>-</u>

Total Refugee and Entrant Assistance

1,779,082 -

Passed through the Texas Department of Housing and Community Affairs:

Low-Income Home Energy Assistance:

830116 CEAP	93.568	58160002339	3,770,507	-
830117 CEAP	93.568	58170002588	4,984,988	-
830216 LIHEAP Weatherization	93.568	81160002411	937,963	-
830217 LIHEAP Weatherization	93.568	81170002660	1,123,519	-

Total Low-Income Home Energy Assistance			10,816,977	-
Passed through from the Texas Secretary of State:				
Voting Access For Individuals with Disabilities-Grants for Protection & Advocacy:				
230616 Polling Place Accessibility	93.618	78532	19,853	-
Total Voting Access for Individuals with Disabilities-Grants for Protection & Advocacy			19,853	-
Foster Care - Title IV E				
Passed through the Texas Department of Family and Protective Services:				
Foster Care -Title IV E:				
47530 CPS Attorney	93.658	23939961	647,436	-
47760 Child Specific Expense	93.658	23939958	28,140	-
Total Foster Care -Title IV E			675,576	-
Passed through the Texas Juvenile Justice Department:				
Foster Care - Title IV:				
710716 Title IV-E Federal Foster Care Program - Administration	93.658	TJJD-E-057-2016	4,492	-
710717 Title IV-E Federal Foster Care Program - Administration	93.658	TJJD-E-057-2017	5,113	-
Total Foster Care -Title IV E			9,605	-
Total Foster Care - Title IV E			685,181	-
Passed through the Texas Department of State Health Services:				
Preventive Health and Health Services Block Grant funded solely with PPHF:				
871218 RLSS-Local Public Health System	93.758	537-18-0212-00001	11,272	-
Total Preventive Health and Health Services Block Grant funded solely with PPHF			11,272	-
Medicaid Cluster				
Passed through the Texas Health and Human Services Commission:				
Medical Assistance Program:				
807017 Medicaid Administrative Claiming	93.778	529-11-0041-00008A	428,098	-
Total Medicaid Assistance Program			428,098	-
Total Medicaid Cluster			428,098	-
Passed through the Texas Department of State Health Services:				
HIV Care Formula Grants:				
6560017 DSHS PROGRAM: HIV-RYAN WHITE AA	93.917	2017-001459-00	270,235	-
6560018 DSHS PROGRAM: HIV-RYAN WHITE AA	93.917	537-17-0159-00001	153,531	-
6560316 DSHS PROGRAM- HIV-RYAN WHITE SD	93.917	2015-001459-00	60,595	60,595
6560317 DSHS PROGRAM- HIV-RYAN WHITE SD	93.917	2016-004111-00	1,551,751	1,551,751
6560318 DSHS PROGRAM- HIV-RYAN WHITE SD	93.917	537-17-0159-00001	1,828,785	1,828,785
Total HIV Care Formula Grants			3,864,897	3,441,131
Passed through the Texas Department of State Health Services:				
HIV Prevention:				
870616 VD Epidemiology	93.940	2016-004099-00	388,859	-
870617 VD Epidemiology	93.940	2016-004099-01	910,067	-
874017 Syphilis Elimination Effort Program	93.940	2016-004099-01	2,577	-
874117 HIV Prevention Special Projects	93.940	2016-004099-01	2,878	-
874616 Data to Care	93.940	2016-004099-00	12,989	-
874617 Data to Care	93.940	2016-004099-01	35,949	-
Total HIV Prevention			1,353,319	-
Passed through the Texas Department of State Health Services:				
Human Immune Virus/Acquired Immune-Deficiency Syndrome Surveillance:				
870316 AIDS Surveillance	93.944	2016-004102-00	111,450	-
870317 AIDS Surveillance	93.944	2016-004102-01	330,059	-
Total Human Immune Virus/Acquired Immune-Deficiency Syndrome Surveillance			441,509	-
Passed through the Texas Department of State Health Services:				
Sexually Transmitted Diseases Prevention and Control Grants:				
870616 VD Epidemiology	93.977	2016-004099-00	158,830	-
870617 VD Epidemiology	93.977	2016-004099-01	319,753	-
874017 Syphilis Elimination Effort Program	93.977	2016-004099-01	906	-
874117 HIV Prevention Special Projects	93.977	2016-004099-01	1,011	-
874616 Data to Care	93.977	2016-004099-00	5,305	-
874617 Data to Care	93.977	2016-004099-01	12,631	-
Total Sexually Transmitted Diseases Prevention and Control Grants			498,436	-
Passed through the Texas Department of State Health Services:				
Preventive Health & Health Services Block Grant:				
871216 RLSS-Local Public Health System	93.991	2016-000029-00	68,066	-
Total Preventive Health & Health Services Block Grant			68,066	-
Subtotal U.S. Department of Health and Human Services Pass-Through Programs			25,860,560	3,977,003
Total U.S. Department of Health and Human Services Programs			43,898,360	20,363,909
Executive Office of the President Direct Programs				
High Intensity Drug Trafficking Areas Program:				
540017 DEA- HIDTA	95.001	CO # 2011 1464	42,101	-
Total High Intensity Drug Trafficking Areas Program			42,101	-
Subtotal Executive Office of the President Direct Programs			42,101	-
Total Executive Office of the President Programs			42,101	-
Social Security Administration Direct Programs				
Disability Insurance/SSI Cluster				
Social Security Disability Insurance:				
47750 Social Security Recovery	96.001	N/A	423,000	-
Total Social Security Disability Insurance			423,000	-
Total Disability Insurance/SSI Cluster			423,000	-

Subtotal Social Security Administration Direct Programs			423,000	-
Total Social Security Administration Programs			<u>423,000</u>	<u>-</u>
Department of Homeland Security Direct Programs				
Homeland Security Biowatch Program:				
880117 Homeland Security (BIO WATCH)	97.091	HSHQDC-16-P-00137	62,400	-
Total Homeland Security Biowatch Program			<u>62,400</u>	<u>-</u>
Subtotal Department of Homeland Security Direct Programs			<u>62,400</u>	<u>-</u>
Department of Homeland Security Pass-Through Programs				
Passed through the Office of the Governor, Criminal Justice Division:				
Urban Areas Security Initiative:				
411017 Planner and Volunteer Coordination	97.067	29796-02	38,000	-
411116 Planning, Training & Exercise Intern Project	97.067	29797-01	9,342	-
411117 Planning, Training & Exercise Intern Project	97.067	29797-02	11,274	-
411216 EDC Continuation Enhancement Project	97.067	29795-01	2,012	-
411217 EDC Continuation Enhancement Project	97.067	29795-02	90,779	-
Total Urban Areas Security Initiative			<u>151,407</u>	<u>-</u>
Subtotal Department of Homeland Security Pass-Through Programs			<u>151,407</u>	<u>-</u>
Total Department of Homeland Security Programs			<u>213,807</u>	<u>-</u>
TOTAL FEDERAL EXPENDITURES			<u>\$ 94,249,768</u>	<u>\$ 21,660,844</u>

DALLAS COUNTY, TEXAS
SCHEDULE OF STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Contract Number	Expenditure	Amounts passed to through subrecipients
Attorney General of Texas:			
Victim Information and Notification Everyday:			
240017 Victim Information Notification Everyday	1770650	\$ 113,641	\$ -
Total Victim Information and Notification Everyday		<u>113,641</u>	<u>-</u>
Attorney General of Texas:			
Other Victim Assistance:			
690017 Family Violence Victim Caseworker	1772037	36,009	-
690018 Family Violence Victim Caseworker	1880483	6,223	-
Total Other Victim Assistance		<u>42,232</u>	<u>-</u>
Texas Department of State Health Services:			
Centers for Disease Control & Prevention:			
872916 Infectious Disease	2016-001095-00	4,532	-
874417 Infectious Disease Control Unit/Foodborne	2016-003775-01	79,194	-
874418 Infectious Disease Control Unit/Foodborne	537-18-0299-00001	6,501	-
874516 Infectious Disease Control Unit/Ebola	2016-003821-00	39,578	-
Total Centers for Disease Control & Prevention		<u>129,805</u>	<u>-</u>
Texas Department of State Health Services:			
HIV Care Formula Grant:			
6550117 DSHS- HIV Services (State Services)	2016-001459-00	1,779,660	1,779,660
6550118 DSHS- HIV Services (State Services)	537-18-0109-00001	71,966	71,966
6551517 DSHS- HIV Services (State Services) Rebate	2016-003763-01	638,927	638,927
6551518 DSHS- HIV Services (State Services) Rebate	537-18-0109-00001	20,875	20,875
Total HIV Care Formula Grant		<u>2,511,428</u>	<u>2,511,428</u>
Texas Department of State Health Services:			
Preventive Health and Health Services Block Grant:			
871216 RLSS-Local Public Health System	2016-000029-00	14,840	-
Total Preventive Health and Health Services Block Grant		<u>14,840</u>	<u>-</u>
Texas Department of State Health Services:			
Tuberculosis Control:			
870117 TB State African American	2016-001458-02	981,307	-
870118 TB State African American	537-18-0099-00001	89,449	-
Total Tuberculosis Control		<u>1,070,756</u>	<u>-</u>
Texas Department of State Health Services:			
Immunization Grants:			
870817 Immunization Registry	2016-001068-01	834,467	-
870818 Immunization Registry	537-18-0054-00001	77,524	-
871017 Immunization Registry P.I.	2016-001068-01	(24,582)	-
871018 Immunization Registry P.I.	537-18-0054-00001	1,041	-
871517 Adult Safety Net Program Income	2016-001068-01	(4,421)	-
Total Immunization Grants		<u>884,029</u>	<u>-</u>
Texas Department of State Health Services:			
African American TB:			
871317 TB State African American Project	2016-001458-02	140,112	-
871318 TB State African American Project	537-18-0099-00001	11,858	-
Total African American TB		<u>151,970</u>	<u>-</u>
Texas Department of Transportation:			
County Energy Transportation Reinvestment Zone:			
31503 Langdon Connector	N/A	27,255	-
Total County Energy Transportation Reinvestment Zone		<u>27,255</u>	<u>-</u>
District Court:			
State and Local Narcotics Control Assistance:			
91047 Confiscated Funds Pct. 3 - State	N/A	260	-
91049 Confiscated Funds Pct. 2 - State	N/A	11,412	-
91042 Sheriff - Narcotics Seizure/Forfeiture	N/A	105,985	-
94072 Dallas County Clean Air Task Force - State Forfeiture	N/A	254	-
Total State and Local Narcotics Control Assistance		<u>117,911</u>	<u>-</u>
State and Local Narcotics Control Assistance Pass-Through:			
541/91054 DA Forfeiture - State	N/A	260,656	-
Total State and Local Narcotics Control Assistance Pass-Through		<u>260,656</u>	<u>-</u>

Office of the Governor, Criminal Justice Division:

State Criminal Justice Planning (421) Fund:

100617	DC Felony Female Offender Program STAR Court	SF-1973310	135,592	-
100618	DC Felony Female Offender Program STAR Court	SF-1973311	11,435	-
100717	Felony DWI Felony DIVERT Court	SF-1968910	68,422	-
100718	Felony DWI Felony DIVERT Court	SF-1968911	2,133	-
101017	Dallas County Veterans Court	SF-2413307	74,515	-
101018	Dallas County Veterans Court	SF-2413308	6,474	-
201117	Dallas County DWI Misdemeanor DIVERT COURT	SF-1868111	114,219	-
201118	Dallas County DWI Misdemeanor DIVERT COURT	SF-1868112	6,412	-
261117	Mental Health Diversion Court	SF-1804612	51,041	-
701217	Dallas County Juvenile Drug Court	SF-23630-07	42,189	-
701218	Dallas County Juvenile Drug Court	SF-23630-08	3,695	-
701717	Mental Health Court	SF-25672-05	66,632	-
701718	Mental Health Court	SF-25672-06	350	-
701917	Evening Reporting Center	SF-2804303	29,517	-
251018	Female Offender P.R.I.D.E. Court	SF-2913102	5,676	-
	Total State Criminal Justice Planning (421) Fund		<u>618,302</u>	<u>-</u>

Office of the Governor, Criminal Justice Division:

Body Worn Camera (BWC) Program:

501017	Dallas Sheriff BWC	3048801	521,425	-
	Total Body Worn Camera (BWC) Program		<u>521,425</u>	<u>-</u>

Office of the Governor, Criminal Justice Division:

Drug Court Program:

101117	DC Successful Treatment of Addiction Through Collaboration (STAC)Court	DC-2413407	204,197	-
101118	DC Successful Treatment of Addiction Through Collaboration (STAC)Court	DC-2413408	14,391	-
260017	Drug Intervention Court	DC-1604216	196,063	-
260018	Drug Intervention Court	DC-1604217	12,097	-
	Total Drug Court Program		<u>426,748</u>	<u>-</u>

Office of the Governor, Homeland Security Grants Division:

Border Prosecution Unit:

603218	Border Prosecution Unit - TAG	BP-3409801	7,000	-
	Total Border Prosecution Unit		<u>7,000</u>	<u>-</u>

Task Force on Indigent Defense:

Indigent Defense Grant:

46645	SB 7 - Indigent Defense Grant	212-02-057	2,627,226	-
660517	Immigration/Criminal Law Program	212-47-D07	33,050	-
	Total Indigent Defense Grant		<u>2,660,276</u>	<u>-</u>

Texas Commission on Environmental Quality:

Local Initiative Project:

200417	Dallas County Clean Air Emissions Task Force	582-14-40120	1,304,999	-
	Total Local Initiative Project		<u>1,304,999</u>	<u>-</u>

Texas Commission on Environmental Quality:

Low Income Repair Assistance, Retrofit, & Accelerated Vehicle Retirement Program:

200317	LIRAP Retrofit/Accelerated Vehicle Retirement Program	582-12-20270	9,023,948	9,023,948
	Total Low Income Repair Assistance, Retrofit, & Accelerated Vehicle Retirement Program		<u>9,023,948</u>	<u>9,023,948</u>

Texas Commission on Environmental Quality:

Purchasing Natural Gas Vehicles:

412017	TCEQ Local Emergency Planning Committee	582-17-71522	30,663	-
	Total Purchasing Natural Gas Vehicles		<u>30,663</u>	<u>-</u>

Texas Department of Motor Vehicles:

Automobile Theft Prevention Authority:

560017	North TX Auto Theft Task Force	SA-608-17-0570000	773,224	-
560018	North TX Auto Theft Task Force	SA-608-18-0570000	69,809	-
560209	Auto Theft Program Income	10047-09	242	-
	Total Automobile Theft Prevention Authority		<u>843,275</u>	<u>-</u>

Texas Veterans Commission:

Veterans Treatment Court Grant:

38416	Veterans Treatment Court grant	VTC_16_0383	73,746	-
38417	Veterans Treatment Court grant	VTC_16_0383	4,328	-
	Total Veterans Treatment Court grant		<u>78,074</u>	<u>-</u>

Texas Education Agency:

Juvenile Justice Alternative Education:

720117	JJAEP School	JBO 2016-061	639,855	-
720118	JJAEP School	JBO 2017-068	74,593	-
	Total Juvenile Justice Alternative Education		<u>714,448</u>	<u>-</u>

Texas Juvenile Justice Department:

Juvenile Justice Delinquency Prevention - State:

710317	State Aid-Community Programs	TJJD-CP-17-057	2,304,700	-
710318	State Aid-Community Programs	TJJD-CP-18-057	52,756	-
710817	State Aid	TJJD-BPS-17-057	3,174,292	-
710818	State Aid	TJJD-A-18-057	536,833	-
711617	Special Needs Diversionary Program	TJJD-M-17-057	217,007	-
711618	Special Needs Diversionary Program	TJJD-M-18-057	23,369	-
712517	State Aid-Commitment Reduction Program	TJJD-CD-17-057	1,954,892	-
712518	State Aid-Commitment Reduction Program	TJJD-CD-18-057	143,476	-
712717	State Aid- Grant "N" Mental Health Services	TJJD-MHS-17-057	1,033,741	-
712718	State Aid- Grant "N" Mental Health Services	TJJD-MHS-18-057	83,013	-
712817	Grant "S" Prevention and Intervention Summer Camp	TJJD-S-17-057	5,794	-
712917	State Aid- Pre-& Post Adjudication	TJJD-PPA-17-057	1,142,821	-
712918	State Aid- Pre-& Post Adjudication	TJJD-PPA-18-057	50,620	-
720217	Grant W JJAEP Discretionary	TJJD-W-17-057	24,806	-
720117	JJAEP School	TJJD-P-17-057	662,319	-
720118	JJAEP School	TJJD-P-18-057	51,858	-
	Total Juvenile Justice Delinquency Prevention - State		<u>11,462,297</u>	<u>-</u>

TOTAL STATE EXPENDITURES

<u>\$ 33,015,978</u>	<u>\$ 11,535,376</u>
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See notes to the Schedules of Federal and State Awards:

DALLAS COUNTY, TEXAS

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS YEAR ENDED SEPTEMBER 30, 2017

1. GENERAL

The accompanying schedules of expenditures of federal and state awards (the Schedules) presents the activity of all federal and state award programs of Dallas County, Texas (the County), except for the federal and state award programs of the Dallas County Hospital District (the District), a component unit of the County, which has been excluded. The District issued a separate single audit report for the year ended September 30, 2017. The County's reporting entity is defined in note 1.A to the County's basic financial statements.

2. BASIS OF ACCOUNTING

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

3. IMMUNIZATION VACCINES

Dallas County is a vaccine provider, not a subrecipient, for the State of Texas Health Department Childhood Immunization Grant. The value of vaccines received from the State was \$6,081,748 for the fiscal year ended September 30, 2017.

4. STATE GRANTS

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

5. INDIRECT COST RATE

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

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DALLAS COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2017

Section I—Summary of Auditors' Results

- Financial Statements
 - Type of auditors' report issued on whether financial statements were prepared in accordance with GAAP: Unmodified
 - Internal control over financial reporting:
 - o Material weakness(es) identified? ___yes Xno
 - o Significant deficiency(ies) identified? Xyes ___none reported
 - Noncompliance material to financial statements noted? yes Xno
- Federal Awards
 - Internal control over major programs:
 - o Material weakness(es) identified? ___yes Xno
 - o Significant deficiency(ies) identified? Xyes ___none reported
 - Type of auditors' report issued on compliance for major programs: Unmodified
 - Any audit findings disclosed that are required to be reported in accordance with 2CFR200.516 (1)? Xyes ___no
 - Identification of major federal programs:
 - o 14.218 Community Development Block Grant
 - o 14.241 Housing Opportunities for Persons With AIDS
 - o 20.205 Highway Planning and Construction
 - o 93.568 Low-Income Home Energy Assistance
 - Dollar threshold used to distinguish between type A and type B programs: \$2,827,493
 - Auditee qualified as low-risk auditee? Xyes ___no

- State Awards
 - Internal control over major programs:
 - o Material weakness(es) identified? yes X no
 - o Significant deficiency(ies) identified that are not considered to be material weakness(es)? X yes none reported
 - Type of auditors' report issued on compliance for major programs: Unmodified
 - Any audit findings disclosed that are required to be reported in accordance with UGMS? X yes no
 - Identification of major programs:
 - o Indigent Defense Formula Grant
 - o Local Initiatives Project
 - o Juvenile Justice Delinquency Prevention
 - Dollar threshold used to distinguish between type A and type B programs: \$990,479
 - Auditee qualified as low-risk auditee? X yes no

Section II—Financial Statements Findings

2017-001 Year-End Cutoff—Significant Deficiency (updated from 2016 and 2015)

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

Condition—During our prior year testing of expenditures, accounts payable and revenue deferrals, we noted many instances in which the transaction was not recorded in the correct period. In response to this finding in 2015, management implemented a new intensive review of fiscal year 2016 activity in order to properly record accounts payable, prepaid expenses, expenditures, and revenue. During the audit of fiscal year 2017, we continued to note a number of items that were not accounted for in the proper period.

Cause—The County's newly revised process was not detailed enough to address all issues and has not been applied consistently across all types of revenue and expense items.

Perspective—For 2017, we noted numerous errors in several funds.

Asserted Effect—An inadequate process could result in undetected errors. Without a more intensive review of all revenue and expenditure items, not just at year-end but throughout the year, material errors in accruals could occur and not be detected by management in a timely manner.

Recommendation—Continue to refine the process, making it less labor intensive and more routine in nature. Evaluate the accrual process for any additional refinements that might be necessary. Ensure that the process is applied consistently across all funds, and consistently throughout the year, rather than just at year-end. Monitor the process in future years to identify any refinements that are appropriate.

View of Responsible Officials—See Corrective Action Plan.

Section III—Award Findings and Questioned Costs

2017-002

Contract # TJJJ-BPS-17-057 & TJJJ-MHS-17-057 - Juvenile Justice Delinquency Prevention—Texas Juvenile Justice Department (TJJJ)

Allowable Costs: Significant Deficiency in Controls and Non-Compliance with Grant Requirements

Criteria—State of Texas Uniform Grant Management Standards requires when employees are expected to work solely on a single award or cost objective, charges for their salaries will be supported by periodic certifications that the employees worked solely on that program for the semi-annual period covered by the certification. These certifications must be prepared at least semiannually, and signed by the employee or a supervisor with first-hand knowledge of the work performed by the employee.

Condition—During our testing of the Allowable Cost requirements, we noted 4 individuals that did not have timely completion of the certification reports. Of those 4 individuals, two individuals were terminated and Dallas County was unable to obtain a signed Certification of Pay. The remaining two individuals were still employed with Dallas County; however, the Certifications of Pay were not completed timely as the Certifications of Pay related to fiscal year 2017 were signed in March 2018. Hence, these Certifications of Pay were not deemed to be completed timely, nor on a semiannual basis.

Questioned Cost—N/A

Context—Out of 24 individuals selected for testing, we noted 2 individuals without timely documentation of the Certification of Pay and 2 individuals without a Certification of Pay in their files. Per inspection of the employees' position, title, and organization, it was observed that these employees were working on TJJJ-related activities during fiscal year 2017. Further, for the pay periods selected for testing, the employees' timesheet supported that the activity was related to the program and thus are allowable costs under the grant guidelines. We also noted that two of these employees are no longer charged to the program and the other two are charged 100%.

Effect—An important element of this Control Activity is to ensure that there are proper procedures in place to ensure employees that are 100% funded under a grant are certifying that hours charged are only for TJJJ activities. A lack of timely certification for other employees partially charged could result in an over-charge of expenditures to the grant program.

Cause—The County failed to obtain timely certification due to improper control activities around employees that change department assignments.

Recommendation—Implement additional procedures to ensure that Certifications of Pay are prepared and reviewed on a timely basis.

View of Responsible Officials—See Corrective Action Plan.

2017-003

CFDA 20.205—Highway Planning and Construction, passed through the Texas Department of Transportation

Procurement: Significant Deficiency in Controls and Non-Compliance with Grant Requirements

Criteria—Federal Uniform Grant Guidance requires that all grant recipients determine whether vendors have been suspended or debarred from doing business with grantees, when paid with grant funds.

Condition—During our testing of procurement, we noted vendor files that did not have documentation of the County’s check for suspension and debarment for the related vendors.

Questioned Cost—N/A

Context—We noted 3 out of 5 vendors for Highway Planning that were selected for testing did not have documentation of the County’s check for Suspension and Debarment. Based on our testing, none of these vendors were suspended or debarred.

Effect—An incomplete evaluation of potential vendors could result in paying a vendor with grant funds, even though the vendor has been officially suspended or debarred.

Cause—The County failed to document and, in some cases, perform the evaluations of potential vendors for suspension and debarment.

Recommendation—Implement procedures to ensure that vendors used in federal award programs have been checked for suspension and debarment and that documentation of this procedure is maintained in the vendor files.

View of Responsible Officials—See Corrective Action Plan.

2017-004

Contract #212-02-057 Indigent Defense Formula Grant

Allowable Costs: Significant Deficiency in Controls and Non-Compliance with Grant Requirements

Criteria—Employees charged to the Indigent Defense Program must be specifically working in that area. County employees that have ancillary duties or similar duties, but are not specifically related to indigent defense cannot be charged to the program.

Condition—During our testing of the Allowable Cost requirements, we noted 3 employees that, although working within the Public Defender department, were improperly included under Indigent Defense Expenditure Report (IDER) Manual guidelines. However, we also observed 1 employee that was improperly excluded from the report.

Questioned Cost—N/A

Context—The County received \$2,627,226 from this formula-based grant resulting from the calculations based on various factors including Public Defender and Courts expenditures included in the IDER for fiscal year 2016. This amount is to be expended in accordance with the grant requirements in fiscal year 2017. The County does not identify specific costs in the Public Defender and Courts departments for which the fiscal year 2017 award amount is used, but rather spends the award on the total pool of costs for these departments. Thus, all expenditures included in the Public Defender and Courts departments for fiscal year 2017 (the same expenditures the County included in the IDER for fiscal year 2017 which will be the basis for determining the formula-based award for fiscal year 2018) were subjected to testing. We noted 2 individuals in our sample that were not allowable, and upon further investigation into the issue, we observed 1 additional employee that was improperly included in the report. Further, we noted 1 employee that was improperly excluded from the report. Total salary and indirect cost allocation improperly included in the report for these 3 employees was \$134,154 and total salary and indirect cost improperly excluded from the report for 1 employee was 144,453. Thus, total expenditures included in the IDER were understated by \$10,299.

For fiscal year 2017, this does not result in questioned costs as the County expended more than \$32 million for the Public Defender and Courts departments which, based on our sample and additional procedures, more than \$2,627,226 would be allowable. For fiscal year 2018, the amount of the formula-based award could be incorrect based on the inclusion or exclusion of these identified employees.

Effect—Improper identification of allowable positions could result in unallowable costs charged to the grant program.

Cause—The County failed to properly identify allowable personnel positions listed within the IDER Manual.

Recommendation—Implement additional procedures to identify only those positions within the Public Defender and Courts departments that are allowable under the grant program.

View of Responsible Officials—See Corrective Action Plan.



**DALLAS COUNTY
DARRYL D. THOMAS
COUNTY AUDITOR**

DALLAS COUNTY, TEXAS

**CORRECTIVE ACTION PLAN (AS PREPARED BY COUNTY MANAGEMENT)
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

2017-001 Year-End Cutoff—Significant Deficiency (updated from 2016 and 2015)

Recommendation—Continue to refine the process, making it less labor intensive and more routine in nature. Evaluate the accrual process for any additional refinements that might be necessary. Ensure that the process is applied consistently across all funds, and consistently throughout the year, rather than just at year-end. Monitor the process in future years to identify any refinements that are appropriate.

Responsible Party—Darryl Thomas—County Auditor

Corrective Action Plan—Management has incorporated changes to the accrual/deferral processes and procedures of revenues and expenditures to provide a proper cut-off of transactions by September 30, 2017. Training on these processes and procedures has also been provided to Dallas County staff and departments. Accrued expenditures and accrued liabilities are determined based upon an analysis of cash payments in the 120-day period subsequent to the end of the County's fiscal year which is September 30. Accruals are recorded for all budgeted funds including bond and grant funds but not for fiduciary or trust. Payroll accruals (including related taxes etc.) are prepared by the Payroll Section of the County Auditor's office. All accruals in funds: "00466", "00467", "00468", part of Fund "00128" are managed by the Grants Section of the County Auditors' office.

2017-002

Contract # TJJJ-BPS-17-057 & TJJJ-MHS-17-057—Juvenile Justice Delinquency Prevention—Texas Juvenile Justice Department (TJJJ)

Allowable Costs: Significant Deficiency in Controls and Non-Compliance with Grant Requirements

Recommendation—Implement additional procedures to ensure that Certifications of Pay are prepared and reviewed on a timely basis.

Responsible Party—Stephanie Bays—Juvenile Department

Corrective Action Plan—Dallas County Juvenile Department has implemented an updated Grant Funds Semi-Annual Certification of Pay (COP) procedure on April 6, 2018. A memo was sent out to all Juvenile Department Supervisors requiring that they obtain signatures on prepared forms for Grant funded employees and reviewed by the department on a timely manner.



**DALLAS COUNTY
DARRYL D. THOMAS
COUNTY AUDITOR**

2017-003

CFDA 20.205—Highway Planning and Construction, passed through the Texas Department of Transportation

Procurement: Significant Deficiency in Controls and Non-Compliance with Grant Requirements

Recommendation—Implement procedures to ensure that vendors used in federal award programs have been checked for suspension and debarment and that documentation of this procedure is maintained in the vendor files.

Responsible Party—Charles Price—Purchasing Department

Corrective Action Plan—Purchasing Department checks and reviews suspension and debarment for related vendors that are paid through grant funding sources in Fund "466, 467 & 468". Additionally, they will be implementing review procedures at the earliest possible time to identify vendors paid through other funding.

2017-004

Contract #212-02-057 Indigent Defense Formula Grant

Allowable Costs: Significant Deficiency in Controls and Non-Compliance with Grant Requirements

Recommendation—Implement additional procedures to identify only those positions within the Public Defender and Courts departments that are allowable under the grant program.

Responsible Party—Felicia Jones-Harrell & Vonda Owens—Internal Audit Department

Corrective Action Plan—In response to Finding 2017-004, as it relates to "three employees improperly included in the report", the three employees were inadvertently included this year. As the reimbursement has not yet been received, we will contact Texas Indigent Defense Commission (TIDC) with the correct adjusted amount for public defender and courts administrative amount. Additionally, we will continue to review our internal control process to ensure the report is accurate and complete.

In response to Finding 2017-004, as it relates to "one employee improperly excluded from the report", we have reached out to the Texas Indigent Defense Commission (TIDC) for clarification as to whether or not the salary expenses for a position partially funded by a TIDC discretionary grant should be included in the Indigent Defense Formula Grant Report. We will proceed with including the salary for this position based on the response received from TIDC.



**DALLAS COUNTY
DARRYL D. THOMAS
COUNTY AUDITOR**

DALLAS COUNTY, TEXAS

**STATUS OF PRIOR YEAR FINDINGS (AS PREPARED BY COUNTY MANAGEMENT)
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

2016-001—Year-End Cutoff—Significant Deficiency

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

Status—See current year finding 2017-001.

2016-002 State and Local Narcotics Control Assistance

Equipment: Significant Deficiency in Controls and Noncompliance with Grant Requirements

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

Status—Corrected.

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

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

Reporting: Significant Deficiency in Controls and Noncompliance with Grant Requirements

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

Status—Corrected.