

Dallas County, Texas

Single Audit Reports for the
Year Ended September 30, 2020

DALLAS COUNTY, TEXAS

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

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 (the County), as of and for the year ended September 30, 2020, 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 30, 2021. Our report includes a reference to other auditors who audited the financial statements of the Dallas County Hospital District, which represents the entire 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 on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) 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 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 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*.

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 30, 2021

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, 2020. 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, 2020. 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, 2020.

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 item 2020-003. 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, described in the accompanying Schedule of Findings and Questioned Costs as item 2020-003 that we consider to be significant deficiency.

The County's response to the internal control over compliance 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.

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 business-type 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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 30, 2021, 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 represent all of the aggregate discretely presented component units. 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 23, 2021

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, 2020. 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, 2020. 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, 2020.

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 2020-001 and 2020-002. Our opinion on each major state program is not modified with respect to this matter.

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 2020-001 and 2020-002 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 business-type 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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 30, 2021, 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 represent all of the aggregate discretely presented component units. 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 23, 2021

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2020

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Federal CFDA Number	Contract Number	September 30, 2020 Expenditure	Amounts Passed to through Subrecipients
U.S. Department of Agriculture				
Child Nutrition Cluster				
School Breakfast Program				
51101 Juvenile Department School Breakfast Program	10.553	01219	\$ 527,573	\$ -
Total National School Breakfast Program			<u>527,573</u>	<u>-</u>
National School Lunch Program				
5110-5116 Juvenile Department School Lunch/Snack Program	10.555	01219	286,335	-
Total National School Lunch Program			<u>286,335</u>	<u>-</u>
Total Child Nutrition Cluster			<u>813,908</u>	<u>-</u>
Total U.S. Department of Agriculture Programs			<u>813,908</u>	<u>-</u>
U.S. Department of Housing and Urban Development Direct Programs				
CDBG—Entitlement Grants Cluster				
Community Development Block Grants	14.218	B-15-UC-48-0003	209,781	209,781
Community Development Block Grants	14.218	B-16-UC-48-0003	20,898	20,898
Community Development Block Grants	14.218	B-17-UC-48-0003	179,993	179,993
Community Development Block Grants	14.218	B-18-UC-48-0003	341,093	341,093
Community Development Block Grants	14.218	B-19-UC-48-0003	901,631	163,201
Total Community Development Block/Entitlement Grants			<u>1,653,396</u>	<u>914,966</u>
Total CDBG—Entitlement Grants Cluster			<u>1,653,396</u>	<u>914,966</u>
HOME Investment Partnerships Program				
HOME Investment Partnerships Program	14.239	M-13-UC-48-0221	7,500	-
HOME Investment Partnerships Program	14.239	M-14-UC-48-0221	500	-
HOME Investment Partnerships Program	14.239	M-16-UC-48-0221	144,155	-
HOME Investment Partnerships Program	14.239	M-17-UC-48-0221	45,753	-
HOME Investment Partnerships Program	14.239	M-18-UC-48-0221	217,281	-
Total HOME Investment Partnerships Program			<u>415,189</u>	<u>-</u>
Family Self-Sufficiency Program				
806118 ROSS Family Self-Sufficiency Coordinator	14.896	FSS18TX2148-01-00	16,649	-
806119 ROSS Family Self-Sufficiency Coordinator	14.896	FSS20TX3054-01-00	62,313	-
Total Family Self-Sufficiency Program			<u>78,962</u>	<u>-</u>
Housing Voucher Cluster				
Section 8 Housing Choice Vouchers				
800120 Section 8 Housing Choice Vouchers	14.871	TX559	40,521,322	-
800520 Veterans Affairs Supportive Housing Vouchers	14.871	TX559	449,919	-
805004 Section 8 Voucher Program Admin Fee 467	14.871	TX559	21,089	-
806020 Section 8—Homeownership Program 468	14.871	TX559	267,525	-
			<u>41,259,855</u>	<u>-</u>

(Continued)

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2020

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Federal CFDA Number	Contract Number	September 30, 2020 Expenditure	Amounts Passed to through Subrecipients
COVID-19 Section 8 Housing Choice Vouchers				
800820 CARES Act First Supplemental HCVP	14.871	TX559	\$ 2,342,628	\$ -
800720 CARES Act First Supplemental HCVP Administrative Fees	14.871	TX559	<u>1,407,815</u>	<u>-</u>
			3,750,443	-
Total Section 8 Housing Choice Vouchers Program			<u>45,010,298</u>	<u>-</u>
Section 8 Mainstream Program				
800620 Mainstream Program Vouchers	14.879	TX559DV0001	<u>3,114</u>	<u>-</u>
Total Mainstream Program			<u>3,114</u>	<u>-</u>
Total Housing Voucher Cluster			<u>45,013,412</u>	<u>-</u>
Subtotal U.S. Department of Housing and Urban Development Direct Programs			<u>47,160,959</u>	<u>914,966</u>
U.S. Department of Housing and Urban Development Pass-Through Programs Passed through the City of Dallas				
Housing Opportunities for Persons With AIDS				
820018 Housing Opportunities for Persons With AIDS	14.241	181375	306	
820019 Housing Opportunities for Persons With AIDS	14.241	191262	1,802,343	
820020 Housing Opportunities for Persons With AIDS	14.241	20-1309	14,589	
820119 Housing Opportunities for Persons with AIDS (HOPWA)	14.241	191262	<u>115,178</u>	<u>-</u>
			1,932,416	-
COVID-19 Housing Opportunities for Persons With AIDS				
820620 Housing Opportunities for Persons with AIDS (HOPWA)/CARES	14.241	20-1319	<u>3,958</u>	<u>-</u>
			3,958	-
Subtotal Housing Opportunities for Persons With AIDS passed through City of Dallas			<u>1,936,374</u>	<u>-</u>
Passed through the Texas Department of State Health Services				
Housing Opportunities for Persons With AIDS				
820320 DSHS HOPWA/HIV	14.241	537-16-0508-00001	84,726	84,726
820321 DSHS HOPWA/HIV	14.241	537-16-0508-00001	12,959	12,959
820420 DSHS HOPWA/HIV	14.241	537-16-0508-00001	380,546	
820421 DSHS HOPWA/HIV	14.241	537-16-0508-00001	<u>46,367</u>	<u>-</u>
			524,598	97,685
COVID-19 Housing Opportunities for Persons With AIDS				
820520 DSHS HOPWA/CARES	14.241	537-16-0508-00001	<u>45,435</u>	<u>45,435</u>
			45,435	45,435
Subtotal Housing Opportunities for Persons With AIDS passed through the Texas Department of State Health Services			<u>570,033</u>	<u>143,120</u>
Total Housing Opportunities for Persons With AIDS			<u>2,506,407</u>	<u>143,120</u>
Subtotal U.S. Department of Housing and Urban Development Pass-Through Programs			<u>2,506,407</u>	<u>143,120</u>
Total U.S. Department of Housing and Urban Development Programs			<u>49,667,366</u>	<u>1,058,086</u>

(Continued)

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2020

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Federal CFDA Number	Contract Number	September 30, 2020 Expenditure	Amounts Passed to through Subrecipients
U.S. Department of Justice Direct Programs				
Office of Juvenile Justice and Delinquency Prevention				
620819 DA-COMM BASED VIOL PREVENTION Office of Juvenile and Delinquency Prevention	16.123	2019-MU-FX-K004	\$ 383,767	\$ -
Total Office of Juvenile Justice and Delinquency Prevention			<u>383,767</u>	<u>-</u>
State Criminal Alien Assistance Program				
47220 SCAAP 2009	16.606	2009-1902	690,858	-
Total State Criminal Alien Assistance Program			<u>690,858</u>	<u>-</u>
National Institute of Justice				
620719 NIJ FY18 Postconviction Testing og DNA Evidence	16.820	2018-DY-BX-0001	305,677	-
Total National Institute of Justice			<u>305,677</u>	<u>-</u>
National Sexual Assault Kit Initiative				
660715 National Sexual Assault Kit	16.833	2015-AK-BX-K002	564,358	-
620619 National Sexual Assault Kit	16.833	2018-AK-BX-0029	681,762	-
Total National Sexual Assault Kit Initiative			<u>1,246,120</u>	<u>-</u>
Equitable Sharing Program				
91001 Confiscated Funds Constable Pct. 4—Federal	16.922	N/A	716	-
91002 Sheriff Federal Asset Sharing	16.922	N/A	94,080	-
91006 Federal Forfeiture Funds Pct. 3	16.922	N/A	441	-
91011 District Attorney—Federal Asset Sharing Funds—DOJ	16.922	N/A	59,834	-
Total Equitable Sharing Program			<u>155,071</u>	<u>-</u>
Subtotal U.S. Department of Justice Direct Programs			<u>2,781,493</u>	<u>-</u>
U.S. Department of Justice Pass-Through Programs				
Passed through the Office of the Governor, Criminal Justice Division				
Victims of Crime Act Formula Grants				
603018 Comprehensive Victim Advocacy Project	16.575	VA-2913903	257,314	-
603520 Family Violence Extension Project	16.575	VA-3636902	104,492	-
603720 Multi—Purpose Advocacy Project	16.575	VA-3884101	189,605	-
100020 Victim Services Project	16.575	VA-2694605	64,586	-
Total Victims of Crime Act Formula Grants			<u>615,997</u>	<u>-</u>
Passed through the Office of the Governor, Criminal Justice Division				
Violence Against Women Formula Grants				
602420 Human Trafficking Intervention Project	16.588	WF-3394203	100,000	-
603620 Protective Order Administrative Assistance	16.588	WF-3653502	46,146	-
101320 Felony Domestic Violence Court Program-Assessor	16.588	WF-2812506	84,423	-
101321 Felony Domestic Violence Court Program-Assessor Monitoring Project	16.588	WF-2812507	10,586	-
101421 The FDVC Program Community Supervision Officer and Monitoring Project	16.588	WF-2817906	89,255	-
			<u>5,390</u>	<u>-</u>
Total Violence Against Women Formula Grants			<u>335,800</u>	<u>-</u>

(Continued)

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2020

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Federal CFDA Number	Contract Number	September 30, 2020 Expenditure	Amounts Passed to through Subrecipients
Passed through the Office of the Governor, Criminal Justice Division Residential Substance Abuse Treatment for State Prisoners 700620 Juvenile Residential Drug Treatment Center 100420 Judge John Creuzot Judicial Treatment Center	16.593 16.593	RT-2840806 RT-1487921	\$ 103,732 715,460	\$ -
Total Residential Substance Abuse Treatment for State Prisoners			<u>819,192</u>	<u>-</u>
Edward Byrne Memorial Justice Assistance Grant Program Passed through the City of Dallas Edward Byrne Memorial Justice Assistance Grant Program 202018 Justice Assistance Grant FY16 202019 Justice Assistance Grant FY17	16.738 16.738	2017-DJ-BX-0834 2018-DJ-BX-0186	58,769 216,041	
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>274,810</u>	<u>-</u>
Passed through the Office of the Governor, Criminal Justice Division Edward Byrne Memorial Justice Assistance Grant Program 701620 Family Violence Intervention Program 701920 Evening Reporting Center	16.738 16.738	DJ-3549502 DJ-2804306	64,924 21,336	
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>86,260</u>	<u>-</u>
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>361,070</u>	<u>-</u>
Passed through the Office of the Governor, Criminal Justice Division Paul Coverdell Forensic Sciences Improvement Grant Program 301019 Improving Forensic Anthropology Services	16.742	CD-3709501	(422)	
Total Paul Coverdell Forensic Sciences Improvement Grant Program			<u>(422)</u>	<u>-</u>
Subtotal U.S. Department of Justice Pass-Through Programs			<u>2,131,637</u>	<u>-</u>
Total U.S. Department of Justice Programs			<u>4,913,130</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 530419 Courtesy Patrol Program 530420 Courtesy Patrol Program 530421 Courtesy Patrol Program	20.205 20.205 20.205	18-7XXF5001 18-7XXF5002 18-0XXF7002	233,875 4,186,914 369,988	
Total Highway Planning and Construction			<u>4,790,777</u>	<u>-</u>
Passed through Texas Department of Transportation Highway Planning and Construction 10218 SoPac Trail (East Dallas Veloway) Phase 4 30228 Medical District Drive 31404 Pleasant Run Rd Trail 40226 Walnut Hill/Denton DART to West of Midway Rd	20.205 20.205 20.205 20.205	0918-47-098 0918-45-884 0918-47-165 0918-47-137	33,382 2,629,882 1,505,782 96,672	
Total Highway Planning and Construction			<u>4,265,718</u>	<u>-</u>
Total Highway Planning and Construction Cluster			<u>9,056,495</u>	<u>-</u>
Subtotal U.S. Department of Transportation Pass-Through Programs			<u>9,056,495</u>	<u>-</u>
Total U.S. Department of Transportation Programs			<u>9,056,495</u>	<u>-</u>

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Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Federal CFDA Number	Contract Number	September 30, 2020 Expenditure	Amounts Passed to through Subrecipients
U.S. Department of Treasury				
Equitable Sharing Program				
91012 District Attorney—Federal Asset Sharing Funds—Treasury	21.000	N/A	\$ 211,361	\$ -
91008 Constable Pct. 3—Federal Asset Sharing—Treasury	21.000	N/A	<u>2,252</u>	<u>-</u>
Total Equitable Sharing Program			<u>213,613</u>	<u>-</u>
Coronavirus Relief Fund				
875620 Cares Act	21.019	2020-0451	47,703,531	
875720 Cares Act Contact Tracing	21.019	2020-0567	4,056,015	
875820 Emergency Business Assistance Program	21.019	2020-0461	2,855,216	2,855,216
875920 Cares Act Emer Housing Assistance Program	21.019	2020-0459	2,978,135	1,900,000
876020 Sunnyvale CRF	21.019	2020-0515	361,823	361,823
876120 Grand Prairie CRF	21.019	2020-0515	7,157,183	7,157,183
876220 Farmers Branch CRF	21.019	2020-0515	2,648,690	2,648,690
876320 Coppell CRF	21.019	2020-0515	2,232,835	2,232,835
876420 Addison CRF	21.019	2020-0515	894,465	894,465
876520 Balch Springs CRF	21.019	2020-0515	1,375,385	1,375,385
876620 Carrollton CRF	21.019	2020-0515	3,125,870	3,125,870
876720 Cedar Hill CRF	21.019	2020-0515	2,209,668	2,209,668
876820 Cockrell Hill CRF	21.019	2020-0515	230,450	230,450
877020 DeSoto CRF	21.019	2020-0515	2,926,000	2,926,000
877120 Duncanville CRF	21.019	2020-0515	434,610	434,610
877320 Garland CRF	21.019	2020-0515	13,174,755	13,174,755
877420 Glenn Heights CRF	21.019	2020-0515	112,772	112,772
877520 Highland Park CRF	21.019	2020-0515	337,489	337,489
877620 Carrollton CRF	21.019	2020-0515	212,103	212,103
877720 Irving CRF	21.019	2020-0515	12,001,449	12,001,449
877820 Lancaster CRF	21.019	2020-0515	2,157,540	2,157,540
877920 Lewisville CRF	21.019	2020-0515	66,220	66,220
878020 Mesquite CRF	21.019	2020-0515	7,971,040	7,971,040
878220 Richardson CRF	21.019	2020-0515	4,752,165	4,752,165
878320 Rowlett CRF	21.019	2020-0515	3,248,960	3,248,960
878420 Sachse CRF	21.019	2020-0515	936,593	936,593
878520 Seagoville CRF	21.019	2020-0515	920,925	920,925
878620 University Park CRF	21.019	2020-0515	1,374,175	1,374,175
878720 Wilmer CRF	21.019	2020-0515	262,460	262,460
878920 City of Dallas	21.019	2020-0565	4,216,505	
879020 Non-Complex Population Quarantine Program	21.019	2020-0820	84,826	
879120 Dallas County Food Pantry Assistance Program	21.019	2020-0761	<u>321,686</u>	<u>321,686</u>
Total Coronavirus Relief Fund			<u>133,341,539</u>	<u>76,202,527</u>
Subtotal U.S. Department of Treasury			<u>133,555,152</u>	<u>76,202,527</u>
Total U.S. Department of Treasury Programs			<u>133,555,152</u>	<u>76,202,527</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				
830519 DOE Weatherization	81.042	56190003127	<u>367,640</u>	<u>-</u>
Total Weatherization Assistance for Low-Income Persons			<u>367,640</u>	<u>-</u>
Subtotal U.S. Department of Energy Pass-Through Programs			<u>367,640</u>	<u>-</u>
Total U.S. Department of Energy Programs			<u>367,640</u>	<u>-</u>

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Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Federal CFDA Number	Contract Number	September 30, 2020 Expenditure	Amounts Passed to through Subrecipients
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				
750220 Title I Part A Improving Basic Program	84.010	20610101057950	\$ 339,747	\$ -
750221 Title I Part A Improving Basic Program	84.010	21610101057950	<u>34,013</u>	<u>-</u>
Total Title I Grants to Local Education Agencies			<u>373,760</u>	<u>-</u>
Passed through the Local Education Agency				
Title I Grants to Local Education Agencies				
750920 Title I Part D Subpart 2 Delinquent Programs	84.010	20610103057814	464,220	-
750921 Title I Part D Subpart 2 Delinquent Programs	84.010	21610103057814	<u>97,160</u>	<u>-</u>
Total Title I Grants to Local Education Agencies			<u>561,380</u>	<u>-</u>
Total Title I, Part A Cluster			<u>935,140</u>	<u>-</u>
Special Education Cluster (IDEA)				
Passed through Texas Education Agency				
Special Education Grants to States				
750620 Individuals with Disabilities Act (IDEA)	84.027	206600010578146000	70,655	-
750621 Individuals with Disabilities Act (IDEA)	84.027	216600010578146000	<u>6,954</u>	<u>-</u>
Total Special Education Grants to States			<u>77,609</u>	<u>-</u>
Total Special Education Cluster (IDEA)			<u>77,609</u>	<u>-</u>
Passed through Region 10 Education Services (ESC10)				
English Language Acquisition Grants				
751120 Title III Part A LEP	84.365	20671001057950	<u>3,536</u>	<u>-</u>
Total English Language Acquisition Grants			<u>3,536</u>	<u>-</u>
Passed through Region 10 Education Services (ESC10)				
Supporting Effective Instruction State Grant				
750320 Title II Part A Teacher and Principal Training and Recruiting	84.367	20694501057950	21,861	-
750321 Title II Part A Teacher and Principal Training and Recruiting	84.367	21694501057950	<u>2,031</u>	<u>-</u>
Total Supporting Effective Instruction State Grant			<u>23,892</u>	<u>-</u>
Passed through Region 10 Education Services (ESC10)				
Student Support and Academic Enrichment Program				
751220 Title IV, Part A Safe & Drug Free Schools & Communities	84.424	20680101057950	<u>20,249</u>	<u>-</u>
Total Student Support and Academic Enrichment Program			<u>20,249</u>	<u>-</u>
Subtotal U.S. Department of Education Pass-Through Programs			<u>1,060,426</u>	<u>-</u>
Total U.S. Department of Education Programs			<u>1,060,426</u>	<u>-</u>

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Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Federal CFDA Number	Contract Number	September 30, 2020 Expenditure	Amounts Passed to through Subrecipients
Secretary of State				
Help America Vote Act Cares Act Sub-Grant to Texas Counties 230920 Hava Cares Act Sub-Grant to Texas Counties	90.404	TX20101CARES-057	\$ 333,240	\$ -
Total Help America Vote Act Cares Act			<u>333,240</u>	<u>-</u>
Subtotal Secretary of State Programs			<u>333,240</u>	<u>-</u>
Total Secretary of State Programs			<u>333,240</u>	<u>-</u>
U.S. Department of Health and Human Services Direct Programs				
HIV Emergency Relief Project Grants				
6550219 RW HIV/AIDS TEA 2009 Part A Formula	93.914	2 H89HA00014-29-00	3,710,104	3,258,921
6550220 RW HIV/AIDS TEA 2009 Part A Formula	93.914	6 H89HA00014-30-01	6,128,404	5,734,617
6550319 RW HIV/AIDS TEA 2009 Part A Formula Quality Management	93.914	2 H89HA00014-29-00	72,473	
6550320 RW HIV/AIDS TEA 2009 Part A Formula Quality Management	93.914	6 H89HA00014-30-01	203,215	
6550619 RW HIV/AIDS TEA 2009 Part A Formula Planning Council Administrative Agency	93.914	2 H89HA00014-29-00	143,845	
6550620 RW HIV/AIDS TEA 2009 Part A Formula Planning Council Administrative Agency	93.914	6 H89HA00014-30-01	152,510	
6550819 RW HIV/AIDS TEA 2009 Part A Supplemental	93.914	2 H89HA00014-29-00	2,387,038	2,387,038
6550820 RW HIV/AIDS TEA 2009 Part A Supplemental	93.914	6 H89HA00014-30-01	1,465,025	1,465,025
6550919 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Planning Council Administrative Agency	93.914	2 H89HA00014-27-01	20,220	
6551019 RW HIV/AIDS TEA 2009 Minority AIDS Initiative	93.914	2 H89HA00014-29-00	567,625	525,397
6551020 RW HIV/AIDS TEA 2009 Minority AIDS Initiative	93.914	6 H89HA00014-30-01	625,008	579,102
6551119 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Quality Management	93.914	2 H89HA00014-29-00	10,557	
6551120 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Quality Management	93.914	6 H89HA00014-30-01	24,580	
6551219 RW HIV/AIDS Treatment Extension Act of 2009 MAI Offset	93.914	6 H89HA00014-29-02	26,206	26,206
6551419 RW HIV/AIDS Treatment Extension Act Part A Formula	93.914	6 H89HA00014-29-02	354,615	354,615
			<u>15,891,425</u>	<u>14,330,921</u>
COVID-19 HIV Emergency Relief Project Grants				
6551720 RW HIV/AIDS Program Part A Covid-19 Response	93.914	1 H9AHA36927-01-00	50,560	50,560
			<u>50,560</u>	<u>50,560</u>
Total HIV Emergency Relief Project Grants			<u>15,941,985</u>	<u>14,381,481</u>
HIV Emergency Relief Project Grants RW Supplement				
6551620 Ending the HIV Epidemic: A Plan for America Ryan White HIV/AIDS Program Part A and B	93.686	1 UT8HA339300100	62,175	
Total HIV Emergency Relief Project Grants RW Supplement			<u>62,175</u>	<u>-</u>
Subtotal U.S. Department of Health and Human Services Direct Programs			<u>16,004,160</u>	<u>14,381,481</u>
U.S. Department of Health and Human Services Pass-Through Programs				
Passed through the National Assn of County and City Health Officials				
Medical Reserve Corps. Small Grant Program				
890211 N Assoc. of CO./City Health Officials Medical Reserve Corp (Donation)	93.008	MRC11154	1,568	
890214 N Assoc. of CO./City Health Officials Medical Reserve Corp (Donation)	93.008	5MRC5G101005-04-00	309	
890220 N Assoc. of CO./City Health Officials Medical Reserve Corp (Donation)	93.008	MRC20-0154	4,688	
Total Medical Reserve Corps. Small Grant Program			<u>6,565</u>	<u>-</u>

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Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Federal CFDA Number	Contract Number	September 30, 2020 Expenditure	Amounts Passed to through Subrecipients
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				
840020 Nutrition 2020	93.044	2019-1122	\$ 384,497	\$ -
840119 Nutrition Transportation 2019	93.044	2018-1028	(1,030)	
840120 Nutrition Transportation 2020	93.044	2019-1122	<u>213,068</u>	
Total Special Programs for Aging Title III Part B Grants for Supportive Services and Senior Centers Programs			<u>596,535</u>	<u>-</u>
Passed through the Dallas Area Agency on Aging				
Special Programs for Aging Title III Part C Nutrition Services				
840320 Congregate Meals	93.045	2019-1122	<u>1,617,902</u>	<u>1,361,304</u>
Total Special Programs for Aging Title III Part C Nutrition Services			<u>1,617,902</u>	<u>1,361,304</u>
Total Aging Cluster			<u>2,214,437</u>	<u>1,361,304</u>
Passed through the Texas Department of State Health Services				
Public Health Emergency Preparedness				
872020 CPS-Laboratory Response Network-PHEP	93.069	537-18-0111-00001	158,762	
872021 CPS-Laboratory Response Network-PHEP	93.069	537-18-011-00001	44,988	
872320 Public Health Emergency Preparedness (PHEP)	93.069	537-18-0129-00001	1,134,697	
872321 Public Health Emergency Preparedness (PHEP)	93.069	537-18-0129-00001	468,836	
872520 CPS-Laboratory Response Network	93.069	537-18-0142-00001	177,758	
872521 CPS-Laboratory Response Network	93.069	537-18-0142-00001	62,332	
874718 Zika	93.069	537-18-0350-00001	<u>(52)</u>	
Total Public Health Emergency Preparedness			<u>2,047,321</u>	<u>-</u>
Passed through the Texas Department of State Health Services				
Texas Asthma Control Project Program				
875320 CPS-Laboratory Response Network-PHEP	93.070	HHS000722400001	18,768	
875321 CPS-Laboratory Response Network-PHEP	93.070	HHS000722400001	<u>6,375</u>	
Total Texas Asthma Control Project Program			<u>25,143</u>	<u>-</u>
Passed through the Texas Department of State Health Services				
Project Grants and Cooperative Agreements for Tuberculosis				
870719 Tuberculosis	93.116	HHS000048500001	95,095	
870720 Tuberculosis	93.116	HHS00068610013	<u>832,586</u>	
Total Project Grants and Cooperative Agreements for Tuberculosis			<u>927,681</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				
201620 Enhancing Residential Treatment to Benefit Women in Community	93.243	5H79TI081038-02	<u>412,813</u>	
Total HIV/Substance Abuse and Mental Health Services: Projects of Regional and National Significance			<u>412,813</u>	<u>-</u>

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Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Federal CFDA Number	Contract Number	September 30, 2020 Expenditure	Amounts Passed to through Subrecipients
Passed through the Texas Department of State Health Services				
Immunization Cooperative Agreements				
870820 Immunization Registry	93.268	HHS000119700016-1	\$ 683,195	\$ -
870821 Immunization Registry	93.268	HHS000119700016	75,513	
871020 Immunization Registry P.I.	93.268	HHS000119700016-1	894	
871021 Immunization Registry P.I.	93.268	HHS000119700016	(3,567)	
871520 Adult Safety Net Program Income	93.268	HHS000119700016-1	(5,085)	
871521 Adult Safety Net Program Income	93.268	HHS000119700016	(713)	
			750,237	-
Total Immunization Cooperative Grants				
Passed through the Texas Department of State Health Services				
Epidemiology and Laboratory Capacity for Infectious Disease				
874718 Zika	93.323	537-18-0350-00001	(81)	
			(81)	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease				
879320 IDCU/COVID-19 Laboratory Response Network	93.323	HHS000812700016	51,880	
			51,880	-
Total Epidemiology and Laboratory Capacity for Infectious Disease				
			51,799	-
Passed through the Texas Department of State Health Services				
Public Health Crisis Response Awards				
875019 Hurricane Harvey	93.354	HHS000371500010	36,305	
			36,305	-
COVID-19 Public Health Crisis Response Awards				
875420 COVID-19 Unique	93.354	HHS000764900001	105,233	
875520 COVID-19 Crisis CoAg	93.354	HHS000769900001	1,073,200	
			1,178,433	-
Total Public Health Crisis Response Awards				
			1,214,738	-
Passed through the US Committee for Refugees and Immigrants				
Refugee and Entrant Assistance-State Administered Programs				
890718 USCRI Refugee	93.566	2018-DALTX-02	(14,493)	
890720 USCRI Refugee	93.566	2020-DALTX-04	1,091,823	
			1,077,330	-
Total Refugee and Entrant Assistance-State Administered Programs				

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Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Federal CFDA Number	Contract Number	September 30, 2020 Expenditure	Amounts Passed to through Subrecipients
Passed through the Texas Department of Housing and Community Affairs				
Low-Income Home Energy Assistance				
830119 CEAP	93.568	58190002985	\$ 5,503,199	\$ -
830120 CEAP	93.568	58200003157	3,549,864	
830219 LIHEAP Weatherization	93.568	81190003016	594,746	
830220 LIHEAP Weatherization	93.568	81200003188	936,642	
			<u>10,584,451</u>	<u>-</u>
COVID-19 Low-Income Home Energy Assistance				
830020 CEAP—CARES	93.568	58990003300	125,146	
			<u>125,146</u>	<u>-</u>
Total Low-Income Home Energy Assistance			<u>10,709,597</u>	<u>-</u>
State Court Improvement Program				
Passed through Supreme Court Children's Commission Court				
State Court Improvement Program				
641119 State Court Improvement Program	93.586	23939961	55,054	
Total State Court Improvement Program			<u>55,054</u>	<u>-</u>
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	436,497	
47760 Child Specific Expense	93.658	23939958	37,395	
Total Foster Care—Title IV E			<u>473,892</u>	<u>-</u>
Passed through the Texas Department of State Health Services				
Preventive Health and Health Services Block Grant				
871218 RLSS-Local Public Health System	93.991	537-18-0212-00001		
871220 RLSS-Local Public Health System	93.991	HHS000485600010	78,302	
871221 RLSS-Local Public Health System	93.991	HHS000485600010	4,404	
Total Preventive Health and Health Services Block Grant			<u>82,706</u>	<u>-</u>
Medicaid Cluster				
Passed through the Texas Health and Human Services Commission				
Medical Assistance Program				
807018 Medicaid Administrative Claiming	93.778	529-11-0041-00008A		
807019 Medicaid Administrative Claiming	93.778	529-11-0041-00008A	227,865	
807020 Medicaid Administrative Claiming	93.778	HHS000537900137	271,202	
Total Medicaid Assistance Program			<u>499,067</u>	<u>-</u>
Total Medicaid Cluster			<u>499,067</u>	<u>-</u>

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Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Federal CFDA Number	Contract Number	September 30, 2020 Expenditure	Amounts Passed to through Subrecipients
Passed through the Texas Department of State Health Services				
HIV Care Formula Grants				
6560020 DSHS PROGRAM: HIV-RYAN WHITE AA	93.917	537-17-0159-00001	\$ 217,297	\$ -
6560021 DSHS PROGRAM: HIV-RYAN WHITE AA	93.917	537-17-0159-00001	169,070	
6560320 DSHS PROGRAM—HIV-RYAN WHITE SD	93.917	537-17-0159-00001	1,458,217	1,458,217
6560321 DSHS PROGRAM—HIV-RYAN WHITE SD	93.917	537-17-0159-00001	1,430,082	1,430,082
6560420 DSHS PROGRAM—HIV-RYAN WHITE SD	93.917	537-17-0159-00001	5,681	5,681
6560520 DSHS PROGRAM—HIV-RYAN WHITE (Rebate)	93.917	537-17-0159-00001	529,571	529,571
6560521 DSHS PROGRAM—HIV-RYAN WHITE (Rebate)	93.917	537-17-0159-00001	<u>325,002</u>	<u>325,002</u>
			<u>4,134,920</u>	<u>3,748,553</u>
COVID-19 HIV Care Formula Grants				
6560621 DSHS PROGRAM—HIV-RYAN WHITE Covid-19 Response	93.917	537-17-0159-00001	<u>10,253</u>	<u>10,253</u>
			<u>10,253</u>	<u>10,253</u>
Total HIV Care Formula Grants			<u>4,145,173</u>	<u>3,758,806</u>
Passed through the Texas Department of State Health Services				
HIV Prevention				
875220 HIV Prevention Services	93.940	HHS000077800036	<u>83,897</u>	<u>-</u>
Total HIV Prevention			<u>83,897</u>	<u>-</u>
Passed through the Texas Department of State Health Services				
Human Immune Virus/Acquired Immune-Deficiency				
870319 AIDS Surveillance	93.944	HHS000284500003	121,928	
870320 AIDS Surveillance	93.944	HHS000284500003	<u>421,065</u>	<u>-</u>
Total Human Immune Virus/Acquired Immune-Deficiency Syndrome Surveillance			<u>542,993</u>	<u>-</u>
Passed through the Texas Department of State Health Services				
Sexually Transmitted Diseases Prevention and Control Grants				
870619 VD Epidemiology	93.977	HHS000288900005	97,287	
870620 VD Epidemiology	93.977	HHS000288900005	1,667,677	
874019 Syphilis Elimination Effort Program	93.977	HHS000288900005	5,840	
874119 HIV Prevention Special Projects	93.977	HHS000288900005	14,541	
874120 HIV Prevention Special Projects	93.977	HHS000288900005	60,027	
874619 Data to Care	93.977	HHS000288900005	9,382	
874620 Data to Care	93.977	HHS000288900005	125,000	
874919 VD Labs	93.977	HHS000288900005	177,826	
874920 VD Labs	93.977	HHS000288900005	650,973	
875119 Ending the HIV Epidemic	93.977	HHS000288900005	5,829	
875120 Ending the HIV Epidemic	93.977	HHS000288900005	<u>24,676</u>	<u>-</u>
Total Sexually Transmitted Diseases Prevention and Control Grants			<u>2,839,058</u>	<u>-</u>
Subtotal U.S. Department of Health and Human Services Pass-Through Programs			<u>28,159,501</u>	<u>5,120,110</u>
Total U.S. Department of Health and Human Services Programs			<u>44,163,661</u>	<u>19,501,591</u>

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Executive Office of the President Direct Programs				
High Intensity Drug Trafficking Areas Program				
540019 DEA—HIDTA	95.001	TX0057000	\$ -	\$ -
540020 DEA—HIDTA	95.001	TX0057000	37,187	
Total High Intensity Drug Trafficking Areas Program			<u>37,187</u>	<u>-</u>
Subtotal Executive Office of the President Direct Programs			<u>37,187</u>	<u>-</u>
Total Executive Office of the President Programs			<u>37,187</u>	<u>-</u>
Social Security Administration Direct Programs				
Disability Insurance/SSI Cluster				
Social Security Disability Insurance 47750 Social Security Recovery	96.001	N/A	270,400	
Total Social Security Disability Insurance			<u>270,400</u>	<u>-</u>
Total Disability Insurance/SSI Cluster			<u>270,400</u>	<u>-</u>
Subtotal Social Security Administration Direct Programs			<u>270,400</u>	<u>-</u>
Total Social Security Administration Programs			<u>270,400</u>	<u>-</u>
Department of Homeland Security Direct Programs				
Homeland Security Biowatch Program				
880120 Homeland Security (BIO WATCH)	97.091	70RWMD19P00000026	31,383	
Total Homeland Security Biowatch Program			<u>31,383</u>	<u>-</u>
430819 TDEM Hazard Mitigation Grant	97.039	DR-4272-005	41,433	
Total TDEM Hazard Mitigation Grant			<u>41,433</u>	<u>-</u>
Subtotal Department of Homeland Security Direct Programs			<u>72,816</u>	<u>-</u>
Department of Homeland Security Pass-Through Programs				
Passed through the Office of the Governor, Criminal Justice Division				
Urban Areas Security Initiative				
411019 Planner and Volunteer Coordination	97.067	HS-2979604		
411020 Planner and Volunteer Coordination	97.067	HS-2979605	38,000	
411119 Planning, Training & Exercise Intern Project	97.067	HS-2979704		
411120 Planning, Training & Exercise Intern Project	97.067	HS-2979705	30,000	
411219 EOC Continuation Enhancement Project	97.067	HS-3419402		
411220 EOC Continuation Enhancement Project	97.067	HS-3419403	55,117	
411319 Hazardous Materials Planner	97.067	HS-3675501		
411320 Hazardous Materials Planner	97.067	HS-3675502	38,000	
Total Urban Areas Security Initiative			<u>161,117</u>	<u>-</u>
Subtotal Department of Homeland Security Pass-Through Programs			<u>161,117</u>	<u>-</u>
Total Department of Homeland Security Programs			<u>233,933</u>	<u>-</u>
Total federal expenditures			<u>244,472,538</u>	<u>96,762,204</u>

(Continued)

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2020

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Federal CFDA Number	Contract Number	September 30, 2020 Expenditure	Amounts Passed to through Subrecipients
Attorney General of Texas				
Victim Information and Notification Everyday				
240020 Victim Information Notification Everyday	N/A	2003085	\$ 118,674	\$ -
Total Victim Information and Notification Everyday			<u>118,674</u>	<u>-</u>
Attorney General of Texas				
Other Victim Assistance				
690020 Victim Coordinator Liaison Grant	N/A	2098572	35,307	
690021 Victim Coordinator Liaison Grant	N/A	2107092	7,410	
Total Other Victim Assistance			<u>42,717</u>	<u>-</u>
Texas Department of State Health Services				
Centers for Disease Control & Prevention				
872920 Infectious Disease	N/A	HHS000442100002	3,475	
874420 Infectious Disease Control Unit/Foodborne	N/A	HHS000436300031	158,134	
874421 Infectious Disease Control Unit/Foodborne	N/A	HHS000436300031	15,701	
Total Centers for Disease Control & Prevention			<u>177,310</u>	<u>-</u>
Texas Department of State Health Services				
HIV State Services				
6550120 DSHS—HIV Services (State Services)	N/A	537-18-0109-00001	1,531,063	1,531,063
6550121 DSHS—HIV Services (State Services)	N/A	537-18-0109-00001	124,730	124,730
Total HIV Care Formula Grant			<u>1,655,793</u>	<u>1,655,793</u>
Texas Department of State Health Services				
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Fund				
871220 RLSS-Local Public Health System	N/A	HHS000485600010	75,231	
871221 RLSS-Local Public Health System	N/A	HHS000485600010	4,231	
Total Preventive Health and Health Services Block Grant funded solely with PPHF			<u>79,462</u>	<u>-</u>
Texas Department of State Health Services				
Tuberculosis Control				
870120 TB State African American	N/A	HHS000455000001	1,309,550	
870121 TB State African American	N/A	HHS000455000001	104,989	
Total Tuberculosis Control			<u>1,414,539</u>	<u>-</u>
Texas Department of State Health Services				
Immunization Grants				
870820 Immunization Registry	N/A	HHS000119700016-1	852,074	
870821 Immunization Registry	N/A	HHS000119700016	94,179	
871020 Immunization Registry P.I.	N/A	HHS000119700016-1	1,115	
871021 Immunization Registry P.I.	N/A	HHS000119700016	(4,448)	
871520 Adult Safety Net Program Income	N/A	HHS000119700016-1	(6,342)	
871521 Adult Safety Net Program Income	N/A	HHS000119700016	(889)	
Total Immunization Grants			<u>935,689</u>	<u>-</u>

(Continued)

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2020

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Federal CFDA Number	Contract Number	September 30, 2020 Expenditure	Amounts Passed to through Subrecipients
Texas Department of State Health Services				
African American TB				
871320 Homeless Shelter Project	N/A	HHS000455000001	\$ 143,462	\$ -
871321 Homeless Shelter Project	N/A	HHS000455000001	12,771	-
Total African American TB			<u>156,233</u>	<u>-</u>
District Court				
State and Local Narcotics Control Assistance				
91042 Sheriff—Narcotics Seizure/Forfeiture	N/A	N/A	44,759	-
Total State and Local Narcotics Control Assistance			<u>44,759</u>	<u>-</u>
State and Local Narcotics Control Assistance Pass-Through				
541/91054 DA Forfeiture—State	N/A	N/A	377,313	-
Total State and Local Narcotics Control Assistance Pass-Through			<u>377,313</u>	<u>-</u>
Office of the Governor, Criminal Justice Division				
State Criminal Justice Planning (421) Fund				
100620 DC Felony Female Offender Program STAR Court	N/A	SF-1973313	111,530	-
100621 DC Felony Female Offender Program STAR Court	N/A	SF-1973314	9,444	-
100720 Felony DWI Felony DIVERT Court	N/A	SF-1968913	63,436	-
100721 Felony DWI Felony DIVERT Court	N/A	SF-1968914	5,314	-
101020 Dallas County Veterans Court	N/A	SF-2413310	79,704	-
101021 Dallas County Veterans Court	N/A	SF-2413311	6,681	-
101120 Dallas County STAC Court	N/A	SF-2413410	199,267	-
101121 Dallas County STAC Court	N/A	SF-2413411	10,487	-
701720 Mental Health Court	N/A	SF-2567208	52,286	-
701721 Mental Health Court	N/A	SF-2567209	5,546	-
251020 Female Offender P.R.I.D.E Court	N/A	SF-2913104	75,007	-
260020 Drug Intervention Court	N/A	SF-1604219	201,281	-
Total State Criminal Justice Planning (421) Fund			<u>819,983</u>	<u>-</u>
Office of the Governor, Criminal Justice Division				
Specialty Courts Program				
201120 Dallas County DWI Misdemeanor DIVERT COURT	N/A	DC-3842401	106,684	-
201121 Dallas County DWI Misdemeanor DIVERT COURT	N/A	DC-3842401	8,261	-
260021 Drug Intervention Court	N/A	DC-1604220	12,893	-
261120 Mental Health Diversion Court	N/A	DC-1804615	51,091	-
Total Specialty Courts Program			<u>178,929</u>	<u>-</u>
Office of the Governor, Criminal Justice Division				
Sexual Assault Evidence Testing				
301119 Sexual Assault Evidence Testing	N/A	ET-3717701	58,968	-
Total Sexual Assault Evidence Testing			<u>58,968</u>	<u>-</u>

(Continued)

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2020

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Federal CFDA Number	Contract Number	September 30, 2020 Expenditure	Amounts Passed to through Subrecipients
Office of the Governor, Homeland Security Grants Division Border Prosecution Unit 603220 Border Prosecution Unit—TAG	N/A	BP-3409803	\$ 228,202	\$ -
Total Border Prosecution Unit			<u>228,202</u>	<u>-</u>
Task Force on Indigent Defense Indigent Defense Grant 46645 SB 7—Indigent Defense Grant	N/A	212-02-D57	2,535,094	
660919 Transformational Justice: Multi-Disciplinary Approach to Indigent Defense	N/A	212-19-D06	277,460	
660320 Mental Health Public Defender Improvement Grant	N/A	212-20-MH1	17,684	
Total Indigent Defense Grant			<u>2,830,238</u>	<u>-</u>
Texas Department of Motor Vehicles Automobile Theft Prevention Authority 560020 North TX Auto Theft Task Force	N/A	608-20-0570000	492,660	
560021 North TX Auto Theft Task Force	N/A	608-21-0570000	57,943	
560218 Auto Theft Program Income	N/A	608-18-0570000	58,908	
560221 Auto Theft Program Income	N/A	608-21-0570000	81	
Total Automobile Theft Prevention Authority			<u>609,592</u>	<u>-</u>
Texas Veterans Commission Dallas County Community Supervision and Corrections Department 38418 Veterans Treatment Court	N/A	VTC_18_0600	160,996	
Total Veterans Treatment Court grant			<u>160,996</u>	<u>-</u>

(Continued)

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2020

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Federal CFDA Number	Contract Number	September 30, 2020 Expenditure	Amounts Passed to through Subrecipients
Texas Juvenile Justice Department				
Juvenile Justice Delinquency Prevention—State Aid				
710320 State Aid—Community Programs	N/A	TJJD-CP-20-057	\$ 1,154,258	\$ -
710321 State Aid—Community Programs	N/A	TJJD-CP-21-057	11,009	
710820 State Aid—Basic Probation Services	N/A	TJJD-BPS-20-057	3,529,875	
710821 State Aid—Basic Probation Services	N/A	TJJD-BPS-21-057	572,941	
711620 Special Needs Diversionary Program	N/A	TJJD-M-20-057	214,270	
711621 Special Needs Diversionary Program	N/A	TJJD-M-21-057	27,536	
712520 State Aid-Commitment Diversion	N/A	TJJD-CD-20-057	1,693,966	
712521 State Aid-Commitment Diversion	N/A	TJJD-CD-21-057	83,722	
712720 State Aid—Grant “N” Mental Health Services	N/A	TJJD-MHS-20-057	1,177,723	
712721 State Aid—Grant “N” Mental Health Services	N/A	TJJD-MHS-21-057	88,502	
712920 Grant A—Pre- & Post Adjudication	N/A	TJJD-PPA-20-057	1,428,703	
712921 Grant A—Pre- & Post Adjudication	N/A	TJJD-PPA-21-057	86,824	
713020 Grant R—Regionalization	N/A	TJJD-R-20-057	178,976	
720120 JJAEP School	N/A	TJJD-P-20-057	439,440	
720121 JJAEP School	N/A	TJJD-P-21-057	<u>25,020</u>	
			<u>10,712,765</u>	<u>-</u>
Total Juvenile Justice Delinquency Prevention—State			<u>10,712,765</u>	<u>-</u>
Total state expenditures			<u>20,602,162</u>	<u>1,655,793</u>
GRAND TOTAL			<u>\$265,074,700</u>	<u>\$98,417,997</u>

(Concluded)

DALLAS COUNTY, TEXAS

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS YEAR ENDED SEPTEMBER 30, 2020

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, 2020. 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 \$4,165,010 for the fiscal year ended September 30, 2020.

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.

* * * * *

DALLAS COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2020

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:
 - Material weakness(es) identified? yes no
 - Significant deficiency(ies) identified? yes none reported
- Noncompliance material to financial statements noted? yes no

Federal Awards

- Internal control over major programs:
 - Material weakness(es) identified? yes no
 - Significant deficiency(ies) identified? 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 2CFR200.516 (1)? yes no
- Identification of major federal programs:
 - 20.205 Highway Planning and Construction Cluster
 - 21.019 Coronavirus Relief Fund
 - 93.568 Low-Income Home Energy Assistance
 - 14.241 Housing Opportunities for Persons with AIDS (HOPWA)
- Dollar threshold used to distinguish between type A and type B programs: \$3,000,000
- Auditee qualified as low-risk auditee? yes no

State Awards

- Internal control over major programs:
 - Material weakness(es) identified? yes no

- Significant deficiency(ies) identified that are not considered to be material weakness(es)? 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? yes no
- Identification of major programs:
 - Texas Indigent Defense Grant
 - Juvenile Justice Delinquency Prevention
- Dollar threshold used to distinguish between type A and type B programs: \$618,064
- Auditee qualified as low-risk auditee? yes no

SECTION II—FINANCIAL STATEMENTS FINDINGS

None Reported.

SECTION III—AWARD FINDINGS AND QUESTIONED COSTS

2020-001

Contract #212-02-D57 Indigent Defense Formula Grant

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

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

Condition—The IDER report is submitted to the State of Texas (the “State”) by the County. This report is used by the State to gather information for the State’s indigent defense funding and programmatic decision making. During our testing, we noted that the client’s detail of expenditures did not tie to the IDER report submitted to the State. Upon further examination, these differences were in Public Defender department indirect costs and certain non-attorney court expenditures.

Questioned Cost—N/A

Context—In fiscal year 2020, The County received \$2,383,461 from the State for this formula-based grant; the State determined the amount of formula funding based, in part, on the Public Defender department expenditures included in the County’s IDER for fiscal year 2019. The funding received by the County, based on the 2019 IDER, is to be expended in accordance with the grant requirements in fiscal year 2020. This funding amount of \$2,383,461 is reported on the schedule of expenditures of state awards (SESA) for fiscal year 2020.

The County does not identify specific costs in the Public Defender department for which the fiscal year 2020 award amount is used. The County considers costs incurred within the Public Defender department to be eligible costs for this grant program. Expenditures included in the Public Defender department for fiscal year 2020 financial reporting purposes totaled approximately \$32 million; however, the County is capped by the State funding amount for reporting on the SESA. For compliance testing purposes, we subjected the entire \$32 million to allowable cost testing. When gathering audit support, the County determined there was an overstatement of expenditures of \$774,403 in public defender expenditures and an understatement of expenditures in court expenditures of \$53,234. Thus, total expenditures included in the IDER submitted in fiscal year 2020 were overstated by a net \$721,169. These differences were a result of unsaved changes within the online reporting system and inappropriate costs being included and excluded in the indirect cost calculation submitted in the IDER report.

For fiscal year 2020, this does not result in questioned costs as the County expended \$32 million for the Indigent Defense department which, based on our sample and additional procedures, is more than the \$2,383,461 reported on the SESA. For fiscal year 2021, the amount of the formula-based award could be viewed as incorrect based on the improper recording, reconciliation and reporting of fiscal year 2020 expenditures.

Effect—Improper recording and submission of allowable costs could result in unallowable costs charged to the grant program and improper funding in future periods.

Cause—The County failed to properly review and correctly report expenditures.

Recommendation—Implement additional procedures to ensure the proper reconciliation of inputs to the final IDER report.

View of Responsible Officials—See Corrective Action Plan.

2020-002

Contract #212-19-D06 Transformational Justice: Multi-Disciplinary Approach to Indigent Defense Reporting: Significant Deficiency in Controls and Non-Compliance with Grant Requirements

Criteria—Per the grant responsibilities requirements set by the grantor, Texas Indigent Defense Commission (TIDC), for the Transformational Justice grant, the County must provide programmatic information such as cases reviewed, program applicants, and participants throughout the grant period. These performance reporting requirements are in addition to financial reporting requirements. The performance reporting requirement is met through the “Quarterly Progress Report,” a form report provided by TIDC and completed by the County. Per the grant contract, the report is due the 15th of the month following quarter end.

Condition—For the Quarterly Progress Reports tested, we determined the reports were not submitted timely per the reporting requirements established by the TIDC.

Questioned Costs—N/A

Context—We tested all four quarterly reports and determined they were all submitted on April 28, 2021, despite being due on the 15th of January, April, July and October 2020, respectively.

Cause—The County failed to provide accurate and timely information to the grantor due to an insufficient monitoring process for the reports. The reports were delayed in the preparation and submission due to a lack of communication of grant requirements.

Effect—An inadequate monitoring process could result in undetected errors or incomplete submissions to the grantor.

Recommendation—Implement further training and oversight of the performance reporting process to ensure each department involved is trained on what is required and to prevent internal control procedures from failing in the future.

Views of Responsible Officials—See Corrective Action Plan.

2020-003

CFDA 21.019 Coronavirus Relief Fund

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

Criteria—Per the grant requirements within the OMB Compliance Supplement 2020 Addendum, a quarterly Financial Progress Report is required to be submitted by prime recipients beginning with the first report for the quarter ended June 30, 2020, which was due on September 21, 2020. As part of these requirements, the prime recipient’s quarterly Financial Progress Report submissions should be supported by the data in the prime recipient’s accounting system. This report includes expenditures incurred to date and known obligations for grant funds.

Condition—For the June 30, 2020 quarterly Financial Progress Report, expenditures incurred were reconciled to the general ledger, however obligations included within the report could not be reconciled to the County’s accounting records. For the September 30, 2020 quarterly Financial Report, expenditures and obligations included within the report could not be reconciled to the County’s accounting records.

Questioned Costs—N/A

Context—We tested all of the quarterly reports, two total reports, related to our audit period and determined for the June 30, 2020 quarterly Financial Progress Report, expenditures incurred were reconciled to the general ledger, however obligations included within the report could not be reconciled to the County’s accounting records. For the September 30, 2020 quarterly Financial Report, expenditures and obligations included within the report could not be reconciled to the County’s accounting records.

Cause— The Financial Progress Reports did not appropriately reflect the County’s underlying accounting records and activity. This grant program and the reporting requirements were new for the County in fiscal year 2020.

Effect—All reported information should be reported accurately to the grantor and supported by accounting records to ensure the grantor is able to make decisions and track the grant spending and obligations appropriately.

Recommendation—Implement further training and oversight of the reporting process to ensure each department involved is trained on what is required to support the information contained in reports submitted.

Views of Responsible Officials—See Corrective Action Plan.



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

**CORRECTIVE ACTION PLAN (AS PREPARED BY COUNTY MANAGEMENT)
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

2020-001

Contract #212-02-D57 Indigent Defense Formula Grant

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

Recommendation—Implement additional procedures to ensure the proper reconciliation of inputs to the final IDER report.

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

Corrective Action Plan—In response to Finding 2020-001, as it relates to the overstatement, the County will implement the following. First, as the reimbursement has not yet been received for FY21, the County will contact Texas Indigent Defense Commission (TIDC) with the correct adjusted amount for public defender administrative amount. The County provided to D&T copies of e-mail communication between the County and TIDC Grant Program Management stating the adjustments necessary for IDER modification. Additionally, the County will continue to review the internal control process to ensure the report is accurate and complete.



DALLAS COUNTY

Public Defender's Office

DALLAS COUNTY PUBLIC DEFENDER'S OFFICE

Paul Blocker
First Assistant Public Defender
PBlocker@dallascounty.org
214-653-3557

2020-002

Contract #212-19-D06 Transformational Justice: Multi-Disciplinary Approach to Indigent Defense
Reporting: Significant Deficiency in Controls and Non-Compliance with Grant Requirements

Recommendation—Implement additional procedures to ensure the proper submission of reports in a timely manner.

Responsible Party—Paul Blocker—First Assistant Public Defender

Corrective Action Plan—The Department has programmed reminders to alert staff to the due date of the progress report. The reminder will alert staff one week prior to the due date (15 days after the end of the quarter). Additionally, Dallas County Auditor's Office—Grants Audit Staff will also provide alternate reminder.



Dallas County

CARES Team

2020-003

CFDA 21.019 Coronavirus Relief Fund

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

Recommendation—Implement further training and oversight of the reporting process to ensure each department involved is trained on what is required to support the information contained in reports submitted.

Responsible Party— Hector Faulk & Charles Reed—CARES Department Team

Corrective Action Plan— The Department agrees with this finding and will implement the following:

- Define internal reporting terminology and procedures that conform to the auditors' office department's reporting and standard operating procedures.
- Distribute internal reporting terminology and procedures to assigned staff.
- Train assigned staff on the internal reporting terminology and procedures.
- Update obligations and expenditures reported to U.S. Treasury to match those to the General Ledger and be in consistent with defined internal reporting terminology and procedures.
- Setup monthly meetings with Grants section – Auditors' Office department to review monthly obligations and expenditures.



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

**STATUS OF PRIOR YEAR FINDINGS (AS PREPARED BY COUNTY MANAGEMENT)
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

**2019-001 – State of Texas Tuberculosis Control Grants
Non-Compliance and Significant Deficiency - Reporting**

Recommendation – Implement further training and oversight of the performance reporting process to ensure each level of staff is trained on what is required and to prevent internal control procedures from failing in the future.

Status – Corrected.