

Dallas County, Texas

Single Audit Reports for the
Year Ended September 30, 2021

DALLAS COUNTY, TEXAS

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**INDEPENDENT AUDITOR'S 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, 2021, 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, 2022. 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 29, 2022



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**INDEPENDENT AUDITOR’S 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, 2021. 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, 2021. 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 auditor’s 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.

Auditor’s 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, 2021.

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 2021-001. 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 2021-001 that we consider to be significant deficiency.

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 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, 2021, 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, 2022, 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 29, 2022



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**INDEPENDENT AUDITOR'S 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, 2021. 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, 2021. 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 auditor's 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.

Auditor's 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, 2021.

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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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, 2021, 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, 2022, 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 29, 2022

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2021

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2021 Expenditure	Amounts Passed through to Subrecipients
U.S. Department of Agriculture Direct Programs				
Child Nutrition Cluster				
School Breakfast Program:				
51101 Juvenile Department School Breakfast Program	10.553	01219	\$ 454,150	\$ -
Total National School Breakfast Program			<u>454,150</u>	<u>-</u>
National School Lunch Program				
5110-5116 Juvenile Department School Lunch/Snack Program	10.555	01219	200,027	
Total National School Lunch Program			<u>200,027</u>	<u>-</u>
Total Child Nutrition Cluster			<u>654,177</u>	<u>-</u>
Subtotal U.S. Department of Agriculture Direct Programs			<u>654,177</u>	<u>-</u>
U.S. Department of Agriculture Pass Through Programs				
Supplemental Nutrition Assistance Program (State Administrative Match)				
Passed through The Texas Department of State Health Services				
890821 Obesity Prevention Program	10.561	HHS000743500003	103,628	
Total Supplemental Nutrition Assistance Program			<u>103,628</u>	<u>-</u>
Subtotal U.S. Department of Agriculture Pass Through Programs			<u>103,628</u>	<u>-</u>
Total U.S. Department of Agriculture Programs			<u>757,805</u>	<u>-</u>
U.S. Department of Housing and Urban Development Direct Programs				
CDBG - Entitlement Grants Cluster				
Community Development Block/Entitlement Grants:				
Community Development Block Grants	14.218	B-14-UC-48-0003	14,741	14,741
Community Development Block Grants	14.218	B-17-UC-48-0003	64,956	64,956
Community Development Block Grants	14.218	B-18-UC-48-0003	131,780	131,780
Community Development Block Grants	14.218	B-19-UC-48-0003	479,310	479,310
Community Development Block Grants	14.218	B-20-UC-48-0003	1,438,342	633,565
			<u>2,129,129</u>	<u>1,324,352</u>
COVID-19 Community Development Block/Entitlement Grants:				
Community Development Block Grants - CARES Act	14.218	B-20-UW-48-0003	300,000	300,000
			<u>300,000</u>	<u>300,000</u>
Total Community Development Block/Entitlement Grants			<u>2,429,129</u>	<u>1,624,352</u>
Total CDBG - Entitlement Grants Cluster			<u>2,429,129</u>	<u>1,624,352</u>
Emergency Shelter Grant Program:				
960019 Emergency Solutions Grant	14.231	E-18-UC-48-0003	171,624	171,624
960020 Emergency Solutions Grant	14.231	E-19-UC-48-0003	183,232	183,232
Total Emergency Shelter Grant Program			<u>354,856</u>	<u>354,856</u>

(Continued)

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2021

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2021 Expenditure	Amounts Passed through to Subrecipients
COVID-19 Emergency Shelter Grant Program:				
960420 Emergency Solutions Grant - CARES Act Phase I	14.231	E-20-UW-48-0003	\$ 667,003	\$ 667,003
960421 Emergency Solutions Grant - CARES Act Phase II	14.231	E-20-UW-48-0003	199,704	199,704
			<u>866,707</u>	<u>866,707</u>
Total Emergency Shelter Grant Program			<u>1,221,563</u>	<u>1,221,563</u>
HOME Investment Partnerships Program:				
HOME Investment Partnerships Program	14.239	M-16-UC-48-0221	15,000	
HOME Investment Partnerships Program	14.239	M-18-UC-48-0221	342,220	
HOME Investment Partnerships Program	14.239	M-20-UC-48-0221	12,154	
Total HOME Investment Partnerships Program			<u>369,374</u>	<u>-</u>
Family Self-Sufficiency Program				
806119 ROSS Family Self-Sufficiency Coordinator	14.896	FSS20TX3054-01-00	9,358	
806120 ROSS Family Self-Sufficiency Coordinator	14.896	FSS21TX3646-01-00	62,938	
Total Family Self-Sufficiency Program			<u>72,296</u>	<u>-</u>
Housing Voucher Cluster				
Section 8 Housing Choice Vouchers:				
800121 Section 8 Housing Choice Vouchers	14.871	TX559	46,327,350	
800521 Veterans Affairs Supportive Housing Vouchers	14.871	TX559	466,345	
805004 Section 8 Voucher Program Admin Fee 467	14.871	TX559	46,892	
806021 Section 8 - Homeownership Program 467	14.871	TX559	279,960	
			<u>47,120,547</u>	<u>-</u>
COVID-19 Section 8 Housing Choice Vouchers				
800821 CARES Act First Supplemental HCVP	14.871	TX559	219,263	
			<u>219,263</u>	<u>-</u>
Total Section 8 Housing Choice Vouchers Program			<u>47,339,810</u>	<u>-</u>
Section 8 Mainstream Program:				
800621 Mainstream Program Vouchers	14.879	TX559DV0002	37,039	
			<u>37,039</u>	<u>-</u>
COVID-19 Section 8 Mainstream Program:				
801021 CARES Mainstream Program Vouchers	14.879	TX559DV0002	189,147	
			<u>189,147</u>	<u>-</u>
Total Mainstream Program			<u>226,186</u>	<u>-</u>
Total Housing Voucher Cluster			<u>47,565,996</u>	<u>-</u>
Subtotal U.S. Department of Housing and Urban Development Direct Programs			<u>51,658,358</u>	<u>2,845,915</u>

(Continued)

DALLAS COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
AS OF SEPTEMBER 30, 2021**

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2021 Expenditure	Amounts Passed through to Subrecipients
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	\$ (2,494)	\$ -
820019 Housing Opportunities for Persons With AIDS	14.241	191262	(4,345)	
820020 Housing Opportunities for Persons With AIDS	14.241	20-1309	1,824,298	
820021 Housing Opportunities for Persons With AIDS	14.241	21-1671	131,600	
820119 Housing Opportunities for Persons with AIDS (HOPWA)	14.241	191262	214	
820120 Housing Opportunities for Persons with AIDS (HOPWA)	14.241	20-1309	69,096	
820121 Housing Opportunities for Persons with AIDS (HOPWA)	14.241	21-1671	1,496	
			<u>2,019,865</u>	<u>-</u>
COVID-19 Housing Opportunities for Persons With AIDS				
820620 Housing Opportunities for Persons with AIDS (HOPWA)/CARES	14.241	20-1319	157,203	
820720 Housing Opportunities for Persons With AIDS CARES Administration	14.241	20-1319	400	
			<u>157,603</u>	<u>-</u>
Passed through the Texas Department of State Health Services				
820321 DSHS HOPWA/HIV	14.241	537-16-0508-00001	146,239	146,239
820322 DSHS HOPWA/HIV	14.241	537-16-0508-00001	13,027	13,027
820420 DSHS HOPWA/HIV	14.241	537-16-0508-00001	(1,171)	
820421 DSHS HOPWA/HIV	14.241	537-16-0508-00001	283,520	
820422 DSHS HOPWA/HIV	14.241	537-16-0508-00001	87,585	
			<u>529,200</u>	<u>159,266</u>
Total Housing Opportunities for Persons With AIDS			<u>2,706,668</u>	<u>159,266</u>
Passed through the Texas Department of Housing and Community Affairs				
821021 TEXAS EMERGENCY RENTAL ASSISTANCE PROGRAM (TERAP)TERAP	14.228	70200001039	760,369	
Total Texas Department of Housing and Community Affairs			<u>760,369</u>	<u>-</u>
Subtotal U.S. Department of Housing and Urban Development Pass-Through Programs			<u>3,467,037</u>	<u>159,266</u>
Total U.S. Department of Housing and Urban Development Programs			<u>55,125,395</u>	<u>3,005,181</u>
U.S. Department of Justice Programs				
COVID-19 Coronavirus Emergency Supplemental Funding Program				
661620 BJA FY 20 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-0862	32,060	
			<u>32,060</u>	
Passed through the Office of the Governor, Criminal Justice Division:				
COVID-19 Coronavirus Emergency Supplemental Funding Program				
661721 CORONAVIRUS EMERGENCY RESPONSE INITIATIVE	16.034	CV-4141301	3,119,223	
			<u>3,119,223</u>	
Total Coronavirus Emergency Supplemental Funding Program			<u>3,151,283</u>	<u>-</u>
Office of Juvenile Justice and Delinquency Prevention				
620819 DA-COMM BASED VIOL PREVENTION Office of Juvenile and Dellinquency Prevention	16.123	2019-MU-FX-K004	350,814	
Total Office of Juvenile Justice and Delinquency Prevention			<u>350,814</u>	<u>-</u>
Drug Court Discretionary Grant Program:				
621121 Adult Drug Court & Veterans Treatment Court Grant	16.585	BJA-2020-17101	105,336	
Total Drug Court Discretionary Grant Program			<u>105,336</u>	<u>-</u>
Office of Justice, Bureau Justice Assistance (BJA):				
621021 The Justice and Mental Health Collaboration Program	16.745	BJA-2020-17114	63,169	
Total Office of Justice, Bureau Justice Assistance (BJA):			<u>63,169</u>	<u>-</u>

(Continued)

DALLAS COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
AS OF SEPTEMBER 30, 2021**

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2021 Expenditure	Amounts Passed through to Subrecipients
National Institute of Justice				
620719 NIJ FY18 Postconviction Testing og DNA Evidence	16.820	2018-DY-BX-0001	\$ 60,942	\$ -
620721 NIJ FY18 Postconviction Testing og DNA Evidence	16.820	2020-DY-BX-0010	<u>214,635</u>	<u>-</u>
Total National Institute of Justice			<u>275,577</u>	<u>-</u>
National Sexual Assault Kit Initiative				
620619 National Sexual Assault Kit	16.833	2018-AK-BX-0029	<u>661,355</u>	<u>-</u>
Total National Sexual Assault Kit Initiative			<u>661,355</u>	<u>-</u>
Criminal and Juvenile Justice & Mental Health Collaboration Program				
620921 Comprehensive Opioid, Stimulant, and Substance Abuse Site-based Program(COSSAP)	16.838	BJA-2020-17023	<u>88,898</u>	<u>-</u>
Total Criminal and Juvenile Justice & Mental Health Collaboration Program			<u>88,898</u>	<u>-</u>
Equitable Sharing Program				
91002 Sheriff Federal Asset Sharing	16.922	N/A	49,662	
91004 Constable Pct 2 - Federal Asset Sharing Funds - DOJ	16.922	N/A	1,606	
91006 Federal Forfeiture Funds Pct. 3	16.922	N/A	7,744	
91011 District Attorney - Federal Asset Sharing Funds - DOJ	16.922	N/A	<u>157,609</u>	<u>-</u>
Total Equitable Sharing Program			<u>216,621</u>	<u>-</u>
Passed through the Office of the Governor, Criminal Justice Division:				
Victims of Crime Act Formula Grants:				
603721 Multi - Purpose Advocacy Project	16.575	VA-3884102	242,416	
603921 Protective Order Improvement Project	16.575	VA-4087601	229,467	
604021 Critical Advocacy Project	16.575	VA-4103201	189,807	
100021 Victim Services Project	16.575	VA-2694606	<u>62,356</u>	<u>-</u>
Total Victims of Crime Act Formula Grants			<u>724,046</u>	<u>-</u>
Passed through the Office of the Governor, Criminal Justice Division:				
Violence Against Women Formula Grants:				
602421 Human Trafficking Intervention Project	16.588	WF-3394204	100,000	
603621 Protective Order Administrative Assistance	16.588	WF-3653503	44,554	
604121 Elder Abuse Project	16.588	WF-4106601	9,594	
101321 Felony Domestic Violence Court Program-Assessor	16.588	WF-2812507	72,520	
101322 Felony Domestic Violence Court Program-Assessor	16.588	WF-2812508	8,679	
101421 The FDVC Program Community Supervision Officer and Monitoring Project	16.588	WF-2817907	58,484	
101422 The FDVC Program Community Supervision Officer and Monitoring Project	16.588	WF-2817908	<u>6,134</u>	<u>-</u>
Total Violence Against Women Formula Grants			<u>299,965</u>	<u>-</u>
Passed through the Office of the Governor, Criminal Justice Division:				
Residential Substance Abuse Treatment for State Prisoners:				
700621 Juvenile Residential Drug Treatment Center	16.593	RT-2840807	80,558	
100421 Judge John Creuzot Judicial Treatment Center	16.593	RT-1487922	<u>545,891</u>	<u>-</u>
Total Residential Substance Abuse Treatment for State Prisoners			<u>626,449</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	16.738	2017-DJ-BX-0834	34,388	
202019 Justice Assistance Grant FY17	16.738	2018-DJ-BX-0186	8,368	
202020 Justice Assistance Grant FY19	16.738	2019-DJ-BX-0735	<u>202,087</u>	<u>-</u>
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>244,843</u>	<u>-</u>

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Passed through the Office of the Governor, Criminal Justice Division:				
Edward Byrne Memorial Justice Assistance Grant Program:				
101721 Probationer Check-In	16.738	DJ-4028301	\$ 79,785	\$ -
603821 Clinica Assessor For Specialty Courts	16.738	DJ-4078201	52,924	
661821 Housing Services Project	16.738	DJ-3959001	<u>38,848</u>	
			<u>171,557</u>	<u>-</u>
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>416,400</u>	<u>-</u>
Total U.S. Department of Justice Programs			<u>6,979,913</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:				
530420 Courtesy Patrol Program	20.205	18-7XXF5002	165,806	
530421 Courtesy Patrol Program	20.205	18-0XXF7002	4,158,606	
530422 Courtesy Patrol Program	20.205	18-22XXIA001	<u>347,728</u>	
Total Highway Planning and Construction			<u>4,672,140</u>	<u>-</u>
Passed through Texas Department of Transportation				
Highway Planning and Construction:				
30228 Medical District Drive	20.205	0918-45-884	3,268,520	
31404 Pleasant Run Rd Trail	20.205	0918-47-165	<u>29,843</u>	
Total Highway Planning and Construction			<u>3,298,363</u>	<u>-</u>
Total Highway Planning and Construction Cluster			<u>7,970,503</u>	<u>-</u>
Subtotal U.S. Department of Transportation Pass-Through Programs			<u>7,970,503</u>	<u>-</u>
Total U.S. Department of Transportation Programs			<u>7,970,503</u>	<u>-</u>
U.S. Department of Treasury				
Equitable Sharing Program				
91012 District Attorney - Federal Asset Sharing Funds - Treasury	21.016	N/A	266,977	
91008 Constable Pct. 3 - Federal Asset Sharing - Treasury	21.016	N/A	<u>2,376</u>	
Total Equitable Sharing Program			<u>269,353</u>	<u>-</u>
COVID-19 Coronavirus Relief Fund				
875620 Cares Act	21.019	2020-0451	59,163,591	500,000
875720 Cares Act Contact Tracing	21.019	2020-0567	5,453,925	
875820 Emergency Business Assistance Program	21.019	2020-0461	6,448,335	6,448,335
875920 Cares Act Emer Housing Assistance Program	21.019	2020-0459	4,108,085	492,208
876020 Sunnyvale CRF	21.019	2020-0515	14,432	14,432
876120 Grand Prairie CRF	21.019	2020-0515	182,292	182,292
876720 Cedar Hill CRF	21.019	2020-0515	395,682	395,682
877120 Duncanville CRF	21.019	2020-0515	1,738,440	1,738,440
877420 Glenn Heights CRF	21.019	2020-0515	451,088	451,088
877520 Highland Park CRF	21.019	2020-0515	162,076	162,076
877620 Carrollton CRF	21.019	2020-0515	129,447	129,447
877720 Irving CRF	21.019	2020-0515	1,221,651	1,221,651
878420 Sachse CRF	21.019	2020-0515	46,477	46,477
878520 Seagoville CRF	21.019	2020-0515	5,000	5,000
878920 City of Dallas	21.019	2020-0565	906,399	
879020 Non-Complex Population Quarantine Program	21.019	2020-0820	10,002,769	
879520 Epic Electronic Medical Records Transition - ILA with Parkland	21.019	2020-0515	<u>1,000,000</u>	
Total COVID-19 Coronavirus Relief Fund			<u>91,429,689</u>	<u>11,787,128</u>

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COVID-19 Emergency Rental Assistance (ERA 1) Program and Emergency Rental Assistance (ERA 2) Program				
879621 EMERGENCY RENTAL ASSISTANCE PROGRAM (ERAP)	21.023	2021-0119	\$ 6,588,868	\$ -
898021 EMERGENCY RENTAL ASSISTANCE PROGRAM (ERAP)	21.023	2021-0572	<u>383,522</u>	<u>-</u>
Total Emergency Rental Assistance (ERA 1) Program and Emergency Rental Assistance (ERA 2) Program			<u>6,972,390</u>	<u>-</u>
COVID-19 Coronavirus State and Local Fiscal Recovery Funds				
880221 Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	45,147	
882122 Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0419	<u>4,019,910</u>	
Total Coronavirus State and Local Fiscal Recovery Funds			<u>4,065,057</u>	<u>-</u>
Subtotal U.S. Department of Treasury			<u>102,736,489</u>	<u>11,787,128</u>
Total U.S. Department of Treasury Programs			<u>102,736,489</u>	<u>11,787,128</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	740,719	
830521 DOE Weatherization	81.042	56210003514	<u>210,085</u>	
Total Weatherization Assistance for Low-Income Persons			<u>950,804</u>	<u>-</u>
Subtotal U.S. Department of Energy Pass-Through Programs			<u>950,804</u>	<u>-</u>
Total U.S. Department of Energy Programs			<u>950,804</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:				
750221 Title I Part A Improving Basic Program	84.010	21610101057950	362,955	
750222 Title I Part A Improving Basic Program	84.010	22610101057950	<u>38,057</u>	
			<u>401,012</u>	<u>-</u>
Passed through the Local Education Agency:				
Title I Grants to Local Education Agencies:				
750921 Title I Part D Subpart 2 Delinquent Programs	84.010	21610103057814	775,180	
750922 Title I Part D Subpart 2 Delinquent Programs	84.010	22610103057814	<u>98,251</u>	
			<u>873,431</u>	<u>-</u>
Total Title I Grants to Local Education Agencies			<u>1,274,443</u>	<u>-</u>
Total Title I, Part A Cluster			<u>1,274,443</u>	<u>-</u>
Special Education Cluster (IDEA)				
Passed through Texas Education Agency				
Special Education Grants to States:				
750621 Individuals with Disabilities Act (IDEA)	84.027	216600010578146000	68,460	
750622 Individuals with Disabilities Act (IDEA)	84.027	226600010578146600	<u>7,429</u>	
Total Special Education Grants to States			<u>75,889</u>	<u>-</u>
Total Special Education Cluster (IDEA)			<u>75,889</u>	<u>-</u>

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DALLAS COUNTY, TEXAS

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Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2021 Expenditure	Amounts Passed through to Subrecipients
Passed through Region 10 Education Services (ESC10)				
School Safety National Activities				
751521 Academy For Academic Excellence / 2019-2021 School Safety and Security Grant	84.184	19055301057814	\$ 24,025	\$ -
Total School Safety National Activities			<u>24,025</u>	<u>-</u>
Passed through Region 10 Education Services (ESC10)				
English Language Acquisition Grants:				
751120 Title III Part A LEP	84.365	20671001057950		
751121 Title III Part A LEP	84.365	21671001057950	6,070	
Total English Language Acquisition Grants			<u>6,070</u>	<u>-</u>
Passed through Region 10 Education Services (ESC10)				
Supporting Effective Instruction State Grant				
750321 Title II Part A Teacher and Principal Training and Recruiting	84.367	21694501057950	19,343	
750322 Title II Part A Teacher and Principal Training and Recruiting	84.367	22694501057950	1,177	
Total Supporting Effective Instruction State Grant			<u>20,520</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	(320)	
751221 Title IV, Part A Safe & Drug Free Schools & Communities	84.424	21680101057950	21,452	
751721 ESSER III- American Rescue Plan (ARP)	84.424	21528001057950	963,202	
Total Student Support and Academic Enrichment Program			<u>984,334</u>	<u>-</u>
Passed through Region 10 Education Services (ESC10)				
COVID-19 Education Stabilization Fund				
751421 ESSER- CARES ACT GRANT	84.425D	21680101057950	163,343	
751621 ESSER II - CARES ACT GRANT	84.425D	21521001057950	1,333,181	
Total Education Stabilization Fund			<u>1,496,524</u>	<u>-</u>
Subtotal U.S. Department of Education Pass-Through Programs			<u>3,881,805</u>	<u>-</u>
Total U.S. Department of Education Programs			<u>3,881,805</u>	<u>-</u>
Secretary of State				
COVID-19 Help America Vote Act Cares Act Sub-Grant to Texas Counties				
230920 Hava Cares Act Sub-Grant to Texas Counties	90.404	TX20101CARES-057	2,027,371	
Total COVID-19 Help America Vote Act Cares Act			<u>2,027,371</u>	<u>-</u>
Subtotal Secretary of State Programs			<u>2,027,371</u>	<u>-</u>
Total Secretary of State Programs			<u>2,027,371</u>	<u>-</u>

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U.S. Department of Health and Human Services Direct Programs				
Integrated Viral Hepatitis Surveillance and Prevention				
891521 Adult Viral Hepatitis Prevention and Control	93.270	1NU51PS005161-01-0	\$ 4,038	\$ -
Total Integrated Viral Hepatitis Surveillance and Prevention			<u>4,038</u>	<u>-</u>
HIV Emergency Relief Project Grants				
6550220 RW HIV/AIDS TEA 2009 Part A Formula	93.914	6 H89HA00014-30-01	4,127,839	3,621,706
6550221 RW HIV/AIDS TEA 2009 Part A Formula	93.914	6 H89HA00014-31-00	7,813,409	7,288,630
6550320 RW HIV/AIDS TEA 2009 Part A Formula Quality Management	93.914	6 H89HA00014-30-01	143,657	
6550321 RW HIV/AIDS TEA 2009 Part A Formula Quality Management	93.914	2 H89HA00014-31-00	205,904	
6550620 RW HIV/AIDS TEA 2009 Part A Formula Planning Council Administrative Agency	93.914	6 H89HA00014-30-01	142,504	
6550621 RW HIV/AIDS TEA 2009 Part A Formula Planning Council Administrative Agency	93.914	2 H89HA00014-31-00	80,415	
6550820 RW HIV/AIDS TEA 2009 Part A Supplemental	93.914	6 H89HA00014-30-01	3,722,071	3,722,071
6550821 RW HIV/AIDS TEA 2009 Part A Supplemental	93.914	2 H89HA00014-31-00	1,661,796	1,661,796
6551020 RW HIV/AIDS TEA 2009 Minority AIDS Initiative	93.914	6 H89HA00014-30-01	674,715	613,178
6551021 RW HIV/AIDS TEA 2009 Minority AIDS Initiative	93.914	2 H89HA00014-31-00	845,498	756,087
6551120 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Quality Management	93.914	6 H89HA00014-30-01	19,484	
6551121 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Quality Management	93.914	6 H89HA00014-31-00	14,408	
6551220 RW HIV / AIDS Treatment Extension Act of 2009 MAI Offset	93.914	6 H89HA00014-30-01	4,248	4,248
6551420 RW HIV / AIDS Treatment Extension Act Part A Formula	93.914	6 H89HA00014-30-01	242,845	242,845
			<u>19,698,793</u>	<u>17,910,561</u>
COVID-19 HIV Relief Project Grants				
6551720 RW HIV/ AIDS Program Part A COVID-19 Response				
	93.914	1 H9AHA36927-01-00	668,193	589,072
			<u>668,193</u>	<u>589,072</u>
Total HIV Emergency Relief Project Grants			<u>20,366,986</u>	<u>18,499,633</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	119,924	
6551621 Ending the HIV Epidemic: A Plan for America Ryan White HIV/AIDS Program Part A and B	93.686	5 UT8HA339300200	340,761	161,281
Total HIV Emergency Relief Project Grants RW Supplement			<u>460,685</u>	<u>161,281</u>
COVID-19 CDC Partner Crisis Response NOFO				
879921 National Initiative to Address COVID-19 Health Disparities STRATEGY 2	93.391	1 NH75OT000081-01-00	2,205,351	
891121 National Initiative to Address COVID-19 Health Disparities STRATEGY 1	93.391	1 NH75OT000081-01-00	640,470	
891321 National Initiative to Address COVID-19 Health Disparities STRATEGY 1	93.391	1 NH75OT000081-01-00	202,500	
Total CDC Partner Crisis Response NOFO			<u>3,048,321</u>	<u>-</u>
Subtotal U.S. Department of Health and Human Services Direct Programs			<u>23,880,030</u>	<u>18,660,914</u>

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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				
890220 N Assoc. of CO. / City Health Officials Medical Reserve Corp (Donation)	93.008	MRC20-0154	\$ 2,140	\$ -
890221 N Assoc. of CO. / City Health Officials Medical Reserve Corp (Donation)	93.008	MRC21-0154	<u>201</u>	<u>-</u>
Total Medical Reserve Corps. Small Grant Program			<u>2,341</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:				
840021 Nutrition 2021	93.044	2020-1167	401,843	
840120 Nutrition Transportation 2020	93.044	2019-1122	<u>287,125</u>	<u>-</u>
Total Special Programs for Aging Title III Part B Grants for Supportive Services and Senior Centers Programs			<u>688,968</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	201,024	200,983
840321 Congregate Meals	93.045	2020-1167	<u>1,714,529</u>	<u>1,459,790</u>
Total Special Program for Aging Title III Part C Nutrition Services			<u>1,915,553</u>	<u>1,660,773</u>
Total Aging Cluster			<u>2,604,521</u>	<u>1,660,773</u>
Passed through the Texas Department of State Health Services:				
Public Health Emergency Preparedness				
872021 CPS-Laboratory Response Network-PHEP	93.069	537-18-011-00001	141,526	
872320 Public Health Emergency Preparedness (PHEP)	93.069	537-18-0129-00001	(72)	
872321 Public Health Emergency Preparedness (PHEP)	93.069	537-18-0129-00001	1,078,923	
872521 CPS-Laboratory Response Network	93.069	537-18-0142-00001	<u>281,481</u>	<u>-</u>
Total Public Health Emergency Preparedness			<u>1,501,858</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
Texas Asthma Control Project Program				
875321 CPS-Laboratory Response Network-PHEP	93.070	HHS000722400001	142,170	
875322 CPS-Laboratory Response Network-PHEP	93.070	HHS000722400001	<u>12,732</u>	<u>-</u>
Total Texas Asthma Control Project Program			<u>154,902</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements				
872022 CPS-Laboratory Response Network-PHEP	93.074	537-18-0111-00001	52,355	
872322 Public Health Emergency Preparedness (PHEP)	93.074	537-18-0129-00001	524,151	
872522 CPS-Laboratory Response Network	93.074	537-18-0142-00001	<u>79,591</u>	<u>-</u>
Total Hospital Preparedness Program and Public Health Emergency Preparedness			<u>656,097</u>	<u>-</u>

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Passed through the Texas Department of State Health Services:				
Project Grants and Cooperative Agreements for Tuberculosis 870721 Tuberculosis	93.116	HHS00068610013	\$ 730,518	\$ -
Total Project Grants and Cooperative Agreements for Tuberculosis			<u>730,518</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 201621 Enhancing Residential Treatment to Benefit Women in Community	93.243	5H79T1081038-03	324,270	-
Total HIV/Substance Abuse and Mental Health Services: Projects of Regional and National Significance			<u>324,270</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
Immunization Cooperative Agreements 870821 Immunization Registry	93.268	HHS000119700016	678,190	-
870822 Immunization Registry	93.268	HHS000119700016	66,773	-
			<u>744,963</u>	<u>-</u>
COVID-19 Immunization Cooperative Agreements				
891421 COVID-19 Vaccination Capacity	93.268	HHS001019500014	144,220	-
			<u>144,220</u>	<u>-</u>
Total Immunization Cooperative Grants			<u>889,183</u>	<u>-</u>
COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease				
879220 IDCU COVID 19 Response	93.323	HHS000812700016	1,467,462	-
879320 IDCU/COVID-19 Laboratory Response Network	93.323	HHS000812700016	561,332	-
Total Epidemiology and Laboratory Capacity for Infectious Disease			<u>2,028,794</u>	<u>-</u>
Passed through the Texas Department of State Health Services				
Public Health Crisis Response Awards 875019 Hurricane Harvey	93.354	HHS000371500010	75,362	-
			<u>75,362</u>	<u>-</u>
COVID-19 Public Health Crisis Response Awards				
875420 COVID-19 Unique	93.354	HHS000764900001	10,151	-
875520 COVID-19 Crisis CoAg	93.354	HHS000769900001	2,850,909	-
			<u>2,861,060</u>	<u>-</u>
Total Public Health Crisis Response Awards			<u>2,936,422</u>	<u>-</u>

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Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2021 Expenditure	Amounts Passed through to Subrecipients
Passed through the Council of State & Territorial Epidemiologists				
COVID-19 Respiratory Deaths Program 879821 COVID-19 Respiratory Deaths	93.421	5NU38OT000297-02-00	\$ <u>127,731</u>	\$ <u>-</u>
Total Council of State & Territorial Epidemiologists			<u>127,731</u>	<u>-</u>
Passed through the US Committee for Refugees and Immigrants				
Refugee and Entrant Assistance-State Administered Programs 890721 USCRI Refugee	93.566	2021-DALTX-05	<u>841,979</u>	<u>-</u>
Total Refugee and Entrant Assistance-State Administered Programs			<u>841,979</u>	<u>-</u>
Passed through the Texas Department of Housing and Community Affairs:				
Low-Income Home Energy Assistance:				
830120 CEAP	93.568	58200003157	7,404,912	
830121 CEAP	93.568	58210003388	1,153,143	
830220 LIHEAP Weatherization	93.568	81200003188	1,466,010	
830221 LIHEAP Weatherization	93.568	81210003419	<u>1,030,989</u>	
			<u>11,055,054</u>	<u>-</u>
COVID-19 Low-Income Home Energy Assistance				
830020 CEAP - CARES	93.568	58990003300	<u>1,430,764</u>	
			<u>1,430,764</u>	<u>-</u>
Total Low-Income Home Energy Assistance			<u>12,485,818</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	116,566	
47760 Child Specific Expense	93.658	23939958	<u>7,378</u>	
Total Foster Care -Title IV E			<u>123,944</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
Preventive Health and Health Services Block Grant				
871221 RLSS-Local Public Health System	93.991	HHS000485600010	76,430	
871222 RLSS-Local Public Health System	93.991	HHS001022400001	<u>2,337</u>	
Total Preventive Health and Health Services Block Grant			<u>78,767</u>	<u>-</u>
Medicaid Cluster				
Passed through the Texas Health and Human Services Commission:				
Medical Assistance Program				
807020 Medicaid Administrative Claiming	93.778	HHS000537900137	335,097	
807021 Medicaid Administrative Claiming	93.778	HHS000537900137	<u>295,628</u>	
Total Medicaid Assistance Program			<u>630,725</u>	<u>-</u>
Total Medicaid Cluster			<u>630,725</u>	<u>-</u>

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DALLAS COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
AS OF SEPTEMBER 30, 2021**

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2021 Expenditure	Amounts Passed through to Subrecipients
Passed through the Texas Department of State Health Services:				
HIV Care Formula Grants:				
6560021 DSHS PROGRAM: HIV-RYAN WHITE AA	93.917	537-17-0159-00001	\$ 220,365	\$ -
6560022 DSHS PROGRAM: HIV-RYAN WHITE AA	93.917	537-17-0159-00001	164,664	
6560321 DSHS PROGRAM- HIV-RYAN WHITE SD	93.917	537-17-0159-00001	1,491,025	1,491,025
6560322 DSHS PROGRAM- HIV-RYAN WHITE SD	93.917	537-17-0159-00001	<u>1,178,879</u>	<u>1,178,879</u>
			<u>3,054,933</u>	<u>2,669,904</u>
COVID-19 HIV Care Formula Grants:				
6560621 DSHS PROGRAM- HIV-RYAN WHITE COVID-19 Response	93.917	537-17-0159-00001	11,496	11,496
6560622 DSHS PROGRAM- HIV-RYAN WHITE COVID-19 Response	93.917	537-17-0159-00001	<u>1,693</u>	<u>1,693</u>
			<u>13,189</u>	<u>13,189</u>
Total HIV Care Formula Grants			<u>3,068,122</u>	<u>2,683,093</u>
Passed through the Texas Department of State Health Services:				
HIV Prevention:				
875220 HIV Prevention Services	93.940	HHS000077800036	3,790	
875221 HIV Prevention Services	93.940	HHS000077800036	5,843	
890921 DSHS Ending the HIV Epidemic	93.940	HHS000897700003	39,450	
890922 DSHS Ending the HIV Epidemic	93.940	HHS000897700003	<u>65,433</u>	
Total HIV Prevention			<u>114,516</u>	-
Passed through the Texas Department of State Health Services:				
Human Immune Virus/Acquired Immune-Deficiency Syndrome Surveillance:				
870320 AIDS Surveillance	93.944	HHS000284500003	58,155	
870321 AIDS Surveillance	93.944	HHS000284500003	<u>358,743</u>	
Total Human Immune Virus/Acquired Immune-Deficiency Syndrome Surveillance			<u>416,898</u>	-
Passed through the Texas Department of State Health Services:				
Sexually Transmitted Diseases Prevention and Control Grants:				
870620 VD Epidemiology	93.977	HHS000288900005	64,773	
870621 VD Epidemiology	93.977	HHS000288900005	1,271,596	
870622 VD Epidemiology	93.977	HHS000288900005	173,393	
874020 Syphilis Elimination Effort Program	93.977	HHS000288900005	4,573	
874021 Syphilis Elimination Effort Program	93.977	HHS000288900005	1,333	
874120 HIV Prevention Special Projects	93.977	HHS000288900005	14,973	
874121 HIV Prevention Special Projects	93.977	HHS000288900005	49,431	
874621 Data to Care	93.977	HHS000288900005	94,774	
874920 VD Labs	93.977	HHS000288900005	255,110	
874921 VD Labs	93.977	HHS000288900005	<u>725,479</u>	
Total Sexually Transmitted Diseases Prevention and Control Grants			<u>2,655,435</u>	-
Subtotal U.S. Department of Health and Human Services Pass-Through Programs			<u>32,372,841</u>	<u>4,343,866</u>
Total U.S. Department of Health and Human Services Programs			<u>56,252,871</u>	<u>23,004,780</u>

(Continued)

DALLAS COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
AS OF SEPTEMBER 30, 2021**

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2021 Expenditure	Amounts Passed through to Subrecipients
Executive Office of the President Direct Programs High Intensity Drug Trafficking Areas Program: 540021 DEA- HIDTA	95.001	TX0570000	\$ 38,305	\$ -
Total High Intensity Drug Trafficking Areas Program			<u>38,305</u>	<u>-</u>
Subtotal Executive Office of the President Direct Programs			<u>38,305</u>	<u>-</u>
Total Executive Office of the President Programs			<u>38,305</u>	<u>-</u>
Social Security Administration Direct Programs Disability Insurance/SSI Cluster Social Security Disability Insurance: 47750 Social Security Recovery	96.001	N/A	152,900	-
Total Social Security Disability Insurance			<u>152,900</u>	<u>-</u>
Total Disability Insurance/SSI Cluster			<u>152,900</u>	<u>-</u>
Subtotal Social Security Administration Direct Programs			<u>152,900</u>	<u>-</u>
Total Social Security Administration Programs			<u>152,900</u>	<u>-</u>
Department of Homeland Security Direct Programs Homeland Security Biowatch Program: 880121 Homeland Security (BIO WATCH)	97.091	70RWMD20P00000027	59,880	-
Total Homeland Security Biowatch Program			<u>59,880</u>	<u>-</u>
Subtotal Department of Homeland Security Direct Programs			<u>59,880</u>	<u>-</u>
Department of Homeland Security Pass-Through Programs Passed through TDEM: COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters) 879721 FEMA COVID Testing	97.036	2020-1244	1,416,621	1,416,621
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)			<u>1,416,621</u>	<u>1,416,621</u>

(Continued)

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2021

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2021 Expenditure	Amounts Passed through to Subrecipients
Passed through the Office of the Governor, Criminal Justice Division:				
Urban Areas Security Initiative				
411021 Planner and Volunteer Coordination	97.067	HS-2979606	\$ 36,792	\$ -
411121 Planning, Training & Exercise Intern Project	97.067	HS-2979706	29,627	
411221 EOC Continuation Enhancement Project	97.067	HS-3419404	18,274	
411321 Hazardous Materials Planner	97.067	HS-3675503	28,531	
411421 Dallas County-Cybersecurity Project	97.067	HS-4124001	<u>14,650</u>	
Total Urban Areas Security Initiative			<u>127,874</u>	<u>-</u>
Subtotal Department of Homeland Security Pass-Through Programs			<u>1,544,495</u>	<u>1,416,621</u>
Total Department of Homeland Security Programs			<u>1,604,375</u>	<u>1,416,621</u>
TOTAL FEDERAL EXPENDITURES			<u>\$238,478,536</u>	<u>\$39,213,710</u>
Attorney General of Texas:				
Victim Information and Notification Everyday:				
240021 Victim Information Notification Everyday	N/A	2110864	\$ 118,626	\$ -
Total Victim Information and Notification Everyday			<u>118,626</u>	<u>-</u>
Attorney General of Texas:				
Other Victim Assistance				
690021 Victim Coordinator Liaison Grant	N/A	2107092	34,590	
690022 Victim Coordinator Liaison Grant	N/A	2215010	<u>7,519</u>	
Total Other Victim Assistance			<u>42,109</u>	<u>-</u>
Texas Department of State Health Services:				
Centers for Disease Control & Prevention:				
872921 Infectious Disease	N/A	HHS000442100002	3,666	
874420 Infectious Disease Control Unit/Foodborne	N/A	HHS000436300031	(18,452)	
874421 Infectious Disease Control Unit/Foodborne	N/A	HHS000436300031	119,837	
	N/A	HHS000436300031	<u>7,079</u>	
Total Centers for Disease Control & Prevention			<u>112,130</u>	<u>-</u>
Texas Department of State Health Services:				
HIV State Services				
6550120 DSHS- HIV Services (State Services)	N/A	537-18-0109-00001	(2,602)	(2,602)
6550121 DSHS- HIV Services (State Services)	N/A	537-18-0109-00001	1,350,478	1,350,478
6550122 DSHS- HIV Services (State Services)	N/A	537-18-0109-00001	<u>265,704</u>	<u>265,704</u>
Total HIV Care Formula Grant			<u>1,613,580</u>	<u>1,613,580</u>
Texas Department of State Health Services:				
HIV Ryan White Part B/State Rebate				
6560521 DSHS PROGRAM- HIV-RYAN WHITE (Rebate)	N/A	537-17-0159-00001	885,514	885,514
6560522 DSHS PROGRAM- HIV-RYAN WHITE (Rebate)	N/A	537-17-0159-00001	<u>653,697</u>	<u>622,815</u>
Total HIV Ryan White PartB/State Rebate			<u>1,539,211</u>	<u>1,508,329</u>

(Continued)

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2021

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2021 Expenditure	Amounts Passed through to Subrecipients
Texas Department of State Health Services:				
Preventive Health and Health Services Block Grant funded solely with PPHF				
871221 RLSS-Local Public Health System	N/A	HHS000485600010	\$ 73,433	\$ -
871222 RLSS-Local Public Health System	N/A	HHS001022400001	<u>2,246</u>	<u>-</u>
Total Preventive Health and Health Services Block Grant funded solely with PPHF			<u>75,679</u>	<u>-</u>
Texas Department of State Health Services:				
Tuberculosis Control:				
870121 TB State African American	N/A	HHS000455000001	1,236,398	
870122 TB State African American	N/A	HHS000455000001	<u>84,896</u>	<u>-</u>
Total Tuberculosis Control			<u>1,321,294</u>	<u>-</u>
Texas Department of State Health Services:				
Immunization Grants:				
870821 Immunization Registry	N/A	HHS000119700016	845,832	
870822 Immunization Registry	N/A	HHS000119700016	<u>83,279</u>	<u>-</u>
Total Immunization Grants			<u>929,111</u>	<u>-</u>
Texas Department of State Health Services:				
African American TB:				
871321 Homeless Shelter Project	N/A	HHS000455000001	79,290	
871322 Homeless Shelter Project	N/A	HHS000455000001	<u>6,894</u>	<u>-</u>
Total African American TB			<u>86,184</u>	<u>-</u>
State and Local Narcotics Control Assistance:				
91042 Sheriff - Narcotics Seizure/Forfeiture	N/A	N/A	<u>29,288</u>	<u>-</u>
Total State and Local Narcotics Control Assistance			<u>29,288</u>	<u>-</u>
State and Local Narcotics Control Assistance Pass-Through:				
541/91054 DA Forfeiture - State	N/A	N/A	<u>64,785</u>	<u>-</u>
Total State and Local Narcotics Control Assistance Pass-Through			<u>64,785</u>	<u>-</u>
Office of the Governor, Criminal Justice Division:				
State Criminal Justice Planning (421) Fund:				
100621 DC Felony Female Offender Program STAR Court	N/A	SF-1973314	104,710	
100622 DC Felony Female Offender Program STAR Court	N/A	SF-1973315	5,565	
100721 Felony DWI Felony DIVERT Court	N/A	SF-1968914	66,262	
100722 Felony DWI Felony DIVERT Court	N/A	SF-1968915	4,102	
101021 Dallas County Veterans Court	N/A	SF-2413311	78,433	
101022 Dallas County Veterans Court	N/A	SF-2413312	6,226	
101121 Dallas County STAC Court	N/A	SF-2413411	185,363	
701621 Family Violence Intervention Program	N/A	SF-3549503	75,422	
701721 Mental Health Court	N/A	SF-2567209	66,638	
701722 Mental Health Court	N/A	SF-2567210	6,398	
201122 Dallas County DWI Misdemeanor DIVERT COURT	N/A	SF-3842403	<u>7,930</u>	<u>-</u>
Total State Criminal Justice Planning (421) Fund			<u>607,049</u>	<u>-</u>

(Continued)

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2021

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2021 Expenditure	Amounts Passed through to Subrecipients
Office of the Governor, Criminal Justice Division:				
Specialty Courts Program:				
201121 Dallas County DWI Misdemeanor DIVERT COURT	N/A	DC-3842402	\$ 103,124	\$ -
260021 Drug Intervention Court	N/A	DC-1604220	176,821	
260022 Drug Intervention Court	N/A	DC-1604221	7,954	
261121 Mental Health Diversion Court	N/A	DC-1804616	<u>34,409</u>	
Total Specialty Courts Program			<u>322,308</u>	<u>-</u>
Office of the Governor, Homeland Security Grants Division				
Border Prosecution Unit				
603220 Border Prosecution Unit - TAG	N/A	BP-3409803	269,711	
603222 Border Prosecution Unit - TAG	N/A	TA-3409804	<u>12,858</u>	
Total Border Prosecution Unit			<u>282,569</u>	<u>-</u>
Task Force on Indigent Defense:				
Indigent Defense Grant:				
46645 SB 7 - Indigent Defense Grant	N/A	212-02-D57	2,016,348	
660921 Transformational Justice: Multi-Disciplinary Approach to Indigent Defense	N/A	212-21-D02	172,502	
660320 Mental Health Public Defender Improvement Grant	N/A	212-20-MH1	<u>302,276</u>	
Total Indigent Defense Grant			<u>2,491,126</u>	<u>-</u>
Texas Department of Motor Vehicles:				
Automobile Theft Prevention Authority:				
560021 North TX Auto Theft Task Force	N/A	608-21-0570000	432,495	
560022 North TX Auto Theft Task Force	N/A	608-20-0570000	59,896	
560218 Auto Theft Program Income	N/A	608-18-0570000	4,113	
560221 Auto Theft Program Income	N/A	608-21-0570000	21,026	
560222 Auto Theft Program Income	N/A	608-22-0570000	<u>1,215</u>	
Total Automobile Theft Prevention Authority			<u>518,745</u>	<u>-</u>
Texas Veterans Commission:				
Dallas County Community Supervision and Corrections Department				
38418 Veterans Treatment Court	N/A	VTC_18_0600	138,690	
38421 Veterans Treatment Court	N/A	GT-VTC21-015	<u>91,700</u>	
Total Veterans Treatment Court grant			<u>230,390</u>	<u>-</u>

(Continued)

DALLAS COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
AS OF SEPTEMBER 30, 2021**

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2021 Expenditure	Amounts Passed through to Subrecipients
Texas Juvenile Justice Department:				
Juvenile Justice Delinquency Prevention - State Aid:				
710321 State Aid-Community Programs	N/A	TJJD-CP-21-057	\$ 1,464,991	\$ -
710821 State Aid - Basic Probation Services	N/A	TJJD-BPS-21-057	3,695,226	
710822 State Aid - Basic Probation Services	N/A	TJJD-BPS-22-057	543,642	
711621 Special Needs Diversionary Program	N/A	TJJD-M-21-057	212,096	
711622 Special Needs Diversionary Program	N/A	TJJD-M-22-057	27,703	
712521 State Aid-Commitment Diversion	N/A	TJJD-CD-21-057	1,414,788	
712522 State Aid-Commitment Diversion	N/A	TJJD-CD-22-057	6,893	
712721 State Aid- Grant "A" Mental Health Services	N/A	TJJD-MHS-21-057	1,442,821	
712722 State Aid- Grant "A" Mental Health Services	N/A	TJJD-MHS-22-057	110,811	
712921 Grant A- Pre- & Post Adjudication	N/A	TJJD-PPA-21-057	1,305,903	
712922 Grant A- Pre- & Post Adjudication	N/A	TJJD-PPA-22-057	87,032	
713021 Grant R - Regionalization	N/A	TJJD-R-21-057	118,875	
720121 JJAEP School	N/A	TJJD-P-21-057	278,334	
720122 JJAEP School	N/A	TJJD-P-22-057	<u>28,552</u>	
Total Juvenile Justice Delinquency Prevention - State			<u>10,737,667</u>	<u>-</u>
TOTAL STATE EXPENDITURES			<u>\$ 21,121,851</u>	<u>\$ 3,121,909</u>
TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS			<u>\$ 259,600,387</u>	<u>\$ 42,335,619</u>

(Concluded)

DALLAS COUNTY, TEXAS

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS YEAR ENDED SEPTEMBER 30, 2021

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, 2021. The County's reporting entity is defined in Note 1.A to the County's basic financial statements.

2. INDIRECT COST RATE

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

3. BASIS OF ACCOUNTING

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

4. 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 \$3,915,634 for the fiscal year ended September 30, 2021.

5. STATE GRANTS

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

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DALLAS COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2021

SECTION I—SUMMARY OF AUDITOR’S RESULTS

Financial Statements

- Type of auditor’s 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 auditor’s 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:
 - 14.871/14.879 Housing Voucher Cluster
 - 16.034 Coronavirus Emergency Supplemental Funding
 - 21.019 Coronavirus Relief Fund
 - 21.023 Emergency Rental Assistance
 - 21.027 Coronavirus State and Local Fiscal Recovery Funds
 - 93.268 Immunization Cooperative Agreements
 - 93.354 Public Health Crisis Response
 - 93.391 CDC Partner Crisis Response
 - 93.917 HIV Care Formula Grants
- Dollar threshold used to distinguish between type A and type B programs: \$3,000,000
- Auditee qualified as low-risk auditee? yes 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 auditor’s 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:
 - HIV Care State Services Grant
 - HIV Care Formula Grant
 - Immunization Grants
 - Indigent Defense
- Dollar threshold used to distinguish between type A and type B programs: \$633,655
- Auditee qualified as low-risk auditee? yes no

SECTION II—FINANCIAL STATEMENTS FINDINGS

None Reported.

SECTION III—AWARD FINDINGS AND QUESTIONED COSTS

2021-001

ALN 21.019 Coronavirus Relief Fund

Reporting: Significant Deficiency in Controls and Non-Compliance with Grant Requirements (updated/repeated from 2020-003)

Criteria—Per the grant requirements within the 2021 OMB Compliance Supplement, a quarterly Financial Progress Report is required to be submitted by prime recipients. 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 each of the four quarterly Financial Progress Report, expenditures incurred and obligations included within the report could not be reconciled to the County’s accounting records due to prior year unreconciled obligations and expenditures.

Questioned Costs—N/A

Context—We tested all of the quarterly reports, four total reports, related to our audit period and determined the expenditures incurred and obligations included within the report could not be reconciled to the County’s accounting records due to the carryover impact of prior year unreconciled obligations having a cumulative impact in fiscal year 2021. Management has refined the process for include expenditures and new obligations but cannot restate prior amounts included within the quarterly reports.

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 and the unreconciled obligations for the prior year led to the continued cumulative unreconciled obligations in fiscal year 2021 quarterly reports.

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

Commissioners Court Administration

2021-001

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— Charles Reed (Commissioners Court Administration) and Hector Faulk (ARP/CARES Team)

Corrective Action Plan— The Department agrees with the findings of the single audit and will 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 the reports submitted.



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

**STATUS OF PRIOR YEAR FINDINGS (AS PREPARED BY COUNTY MANAGEMENT)
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

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.

Status—Corrected.

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.

Status—Corrected.

2020-003

ALN/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.

Status—Repeated in 2021