



**TARRANT COUNTY, TEXAS**

Single Audit

Year ended September 30, 2013



KPMG LLP  
Suite 3100  
717 North Harwood Street  
Dallas, TX 75201-6585

**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***

The Honorable County Judge  
and Commissioners' Court:

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 business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Tarrant County, as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise Tarrant County's basic financial statements, and have issued our report thereon dated March 21, 2014. Our report includes a reference to other auditors who audited the financial statements of the Tarrant County Hospital District or the Mental Health and Mental Retardation of Tarrant County, which represents all of the aggregate discretely presented component units, as described in our report on Tarrant 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 Tarrant County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Tarrant County's internal control. Accordingly, we do not express an opinion on the effectiveness of Tarrant 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 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 Tarrant County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **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 Tarrant 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 Tarrant County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KPMG LLP

March 21, 2014



KPMG LLP  
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**Independent Auditors' Report on Compliance for Each Major Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal and State Awards Required by OMB Circular A-133 and Uniform Grant Management Standards, Audits of States, Local Governments, and Non-Profit Organizations**

The Honorable County Judge  
and the Commissioners' Court:

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

We have audited Tarrant County, Texas' (Tarrant County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the State of Texas Uniform Grant Management Standards (UGMS) that could have a direct and material effect on each of Tarrant County's major federal and state programs for the year ended September 30, 2013. Tarrant County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of Tarrant County's major federal and 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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and (UGMS). Those standards, OMB Circular A-133 and UGMS require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about Tarrant 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 and state program. However, our audit does not provide a legal determination of Tarrant County's compliance.

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

In our opinion, Tarrant 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 federal and state programs for the year ended September 30, 2013.



## **Report on Internal Control over Compliance**

Management of Tarrant 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 Tarrant County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and 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 federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and 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 Tarrant 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 or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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 or state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or 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 OMB Circular A-133 and UGMS. Accordingly, this report is not suitable for any other purpose.



**Report on Schedule of Expenditures of Federal and State Awards Required by OMB Circular A-133 and 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 Tarrant County, as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise Tarrant County's basic financial statements. We issued our report thereon dated March 21, 2014, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors who audited the financial statements of the Tarrant County Hospital District or the Mental Health and Mental Retardation of Tarrant County, which represents all of the aggregate discretely presented component units, as described in our report on Tarrant County's financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by OMB Circular A-133 and UGMS and is not a required part of the 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 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated in all material respects in relation to the financial statements as a whole.

*KPMG LLP*

April 16, 2014, except for our report on the Schedule of Expenditures of Federal and State Awards Required by OMB Circular A-133 and UGMS, for which the date is March 21, 2014

Tarrant County, Texas  
 Schedule of Expenditures of Federal and State Awards  
 For the Year Ended September 30, 2013

Federal or State Grantor/ <u>Pass-Through Grantor Program Title</u>	Federal <u>CFDA</u>	Federal/State <u>Grant/Contract Number</u>	Federal/State <u>Expenditures</u>	Federal Amounts Passed-Through to <u>Subrecipients</u>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
National School Lunch Program	10.555	01352	115,881	0
Special Supplemental Nutrition Program for Women, Infants and Children				
Pass-Through from Texas Department of State Health Services	10.557	2012-039951-001A	79,990	0
Pass-Through from Texas Department of State Health Services	10.557	2013-042623-001A	7,838,534	0
Total CFDA 10.557			7,918,524	0
Total U.S. Department of Agriculture			8,034,405	0
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
Community Development Block Grants/Entitlement Grants - 34th Year	14.218	B08-UC-48-0001	(238)	0
Community Development Block Grants/Entitlement Grants - 35th Year	14.218	B09-UC-48-0001	81,842	0
Community Development Block Grants/Entitlement Grants - 36th Year	14.218	B10-UC-48-0001	(121,506)	0
Community Development Block Grants/Entitlement Grants - 37th Year	14.218	B11-UC-48-0001	1,130,171	0
Community Development Block Grants/Entitlement Grants - 38th Year	14.218	B12-UC-48-0001	2,819,615	29,698
Community Development Block Grants/Entitlement Grants - 39th Year	14.218	B13-UC-48-0001	54,677	9,547
Total CFDA 14.218			3,964,562	39,245
Community Development Block Grants/Non-Entitlement Grants (NSP)	14.228	B08-UN-48-0002	444,364	372,273
Emergency Solutions Grant Program - 37th Year	14.231	E-11-UC-48-0001	55,543	47,172
Emergency Solutions Grant Program - 38th Year	14.231	E-12-UC-48-0001	192,710	180,626
Emergency Solutions Grant Program - 39th Year	14.231	E-13-UC-48-0001	11,323	11,323
Total CFDA 14.231			259,576	239,121
Supportive Housing Program - 16th Year	14.235	TX0102B6T011003	25,724	25,724
Supportive Housing Program - 16th Year	14.235	TX0115B6T011003	29,477	29,477
Supportive Housing Program - 16th Year	14.235	TX0119B6T011003	5,395	5,395
Supportive Housing Program - 17th Year	14.235	TX0102B6T011104	77,521	73,099
Supportive Housing Program - 17th Year	14.235	TX0114B6T011104	106,704	101,306
Supportive Housing Program - 17th Year	14.235	TX0093B6T011104	82,131	79,799
Supportive Housing Program - 17th Year	14.235	TX0094B6T011104	51,084	49,272
Supportive Housing Program - 17th Year	14.235	TX0100B6T011104	16,579	15,644
Supportive Housing Program - 17th Year	14.235	TX0097B6T011104	14,053	13,268
Supportive Housing Program - 17th Year	14.235	TX0115B6T011104	62,241	58,366
Supportive Housing Program - 17th Year	14.235	TX0116B6T011104	135,591	130,709
Supportive Housing Program - 17th Year	14.235	TX0112B6T011104	97,467	90,514
Supportive Housing Program - 17th Year	14.235	TX0104B6T011104	289,781	279,104
Supportive Housing Program - 17th Year	14.235	TX0113B6T011104	439,194	328,457
Supportive Housing Program - 17th Year	14.235	TX0119B6T011104	81,949	77,630
Supportive Housing Program - 17th Year	14.235	TX0101B6T011104	18,530	17,893
Supportive Housing Program - 17th Year	14.235	TX0105B6T011104	92,574	89,989
Supportive Housing Program - 17th Year	14.235	TX0287B6T011000	119,213	110,586
Supportive Housing Program - 17th Year	14.235	TX0259B6T010900	117,229	111,585
Supportive Housing Program - 18th Year	14.235	TX0114L6T011205	592	0
Supportive Housing Program - 18th Year	14.235	TX0093L6T011205	60,701	60,055
Supportive Housing Program - 18th Year	14.235	TX0097L6T011205	94	0
Supportive Housing Program - 18th Year	14.235	TX0113L6T011205	608,277	308,606
Supportive Housing Program - 18th Year	14.235	TX0105L6T011205	102,396	101,571
Supportive Housing Program - 18th Year	14.235	TX0321B6T011100	110,726	100,083
Total CFDA 14.235			2,745,222	2,258,132
Shelter Plus Care	14.238	TX0320C6T011100	30,329	0
Home Investment Partnerships Program - 18th Year	14.239	M09-DC-48-0200	145,843	97,195
Home Investment Partnerships Program - 19th Year	14.239	M10-DC-48-0200	1,329,415	0
Home Investment Partnerships Program - 20th Year	14.239	M11-DC-48-0200	700,875	0
Home Investment Partnerships Program - 21st Year	14.239	M12-DC-48-0200	133,731	0
Total CFDA 14.239			2,309,864	97,195
Housing Opportunities for Persons with AIDS	14.241	TX-H110026	313,794	306,243
Pass-Through from Texas Department of State Health Services	14.241	2013-041148-010	47,826	47,826
Pass-Through from Texas Department of State Health Services	14.241	2013-043223-001	92,443	92,443
Total CFDA 14.241			454,063	446,512
Section 8 Housing Choice Vouchers - Administrative Reserve (Pre-FY2004)	14.871	N/A	42,586	0
Section 8 Housing Choice Vouchers - Administration (CY12)	14.871	TX21V431000082	363,070	0

Section 8 Housing Choice Vouchers - Administration (CY13)	14.871	TX21V431000082	1,083,605	0
Section 8 Housing Choice Vouchers - Portability	14.871	TX21V431000082	1,398,904	0
Section 8 Housing Choice Vouchers(CY09)	14.871	TX21V431000082	(421)	0
Section 8 Housing Choice Vouchers(CY10)	14.871	TX21V431000082	(3,069)	0
Section 8 Housing Choice Vouchers(CY11)	14.871	TX21V431000082	(4,536)	0
Section 8 Housing Choice Vouchers(CY12)	14.871	TX21V431000082	4,317,580	0
Section 8 Housing Choice Vouchers(CY13)	14.871	TX21V431000082	13,184,225	0
Total CFDA 14.871			<u>20,381,944</u>	<u>0</u>
Public Housing Family Self Sufficiency (CY12)	14.877	TX431FSF006	48,765	0
Public Housing Family Self Sufficiency (CY13)	14.877	TX431FSF007	160,788	0
Total CFDA 14.877			<u>209,552</u>	<u>0</u>
Total U.S. Department of Housing and Urban Development			<u>30,799,477</u>	<u>3,452,477</u>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
Juvenile Accountability Block Grants				
Pass-Through from Texas Office of the Governor, CJD	16.523	JB-11-J20-13287-14	97,778	0
Pass-Through from Texas Office of the Governor, CJD	16.523	JB-12-XXX-13287-15	18,156	0
Total CFDA 16.523			<u>115,934</u>	<u>0</u>
Missing Children's Assistance				
Pass-Through from the City of Dallas, Texas	16.543	2010-MC-CX-K037	26,500	0
Crime Victim Assistance				
Pass-Through from Mental Health Mental Retardation Tarrant County	16.575	E132098	71,503	0
Pass-Through from Texas Office of the Governor, CJD	16.575	VA-12-V30-13739-14	22,990	0
Pass-Through from Texas Office of the Governor, CJD	16.575	VA-11-V30-13739-15	2,686	0
Pass-Through from Texas Office of the Governor, CJD	16.575	VA-12-V30-24617-02	53,879	0
Pass-Through from Texas Office of the Governor, CJD	16.575	VA-13-V30-24617-03	4,594	0
Total CFDA 16.575			<u>155,653</u>	<u>0</u>
Violence Against Women Formula Grants				
Pass-Through from Texas Office of the Governor, CJD	16.588	WF-12-V30-13737-14	39,223	0
Pass-Through from Texas Office of the Governor, CJD	16.588	WF-13-V30-27108-01	3,437	0
Pass-Through from Texas Office of the Governor, CJD	16.588	WF-12-V30-15136-14	69,490	0
Total CFDA 16.588			<u>112,149</u>	<u>0</u>
State Criminal Alien Assistance Program (S.C.A.A.P.)				
	16.606	2013-AP-BX-0801	397,176	0
Edward Byrne Memorial Justice Assistance Grant				
Pass-Through from Texas Office of the Governor, CJD	16.738	DJ-11-A10-24021-03	37,439	0
Pass-Through from Texas Office of the Governor, CJD	16.738	DJ-10-A10-20458-04	117,986	0
Pass-Through from the City of Fort Worth, Texas	16.738	2010-DJ-BX-0164	96,169	0
Pass-Through from the City of Fort Worth, Texas	16.738	2010-DJ-BX-0164	76,278	0
Total CFDA 16.738			<u>327,872</u>	<u>0</u>
DNA Backlog Reduction Program				
	16.741	2011-DN-BX-K406	20,157	0
Paul Coverdell Forensic Sciences Improvement Grant Program				
Pass-Through from Texas Office of the Governor, CJD	16.742	2011-CD-BX-0098	(525)	0
Pass-Through from Texas Office of the Governor, CJD	16.742	CD-12-A10-25258-02	32,793	0
Total CFDA 16.742			<u>32,268</u>	<u>0</u>
Southwest Border Prosecution Initiative Program				
	16.755	2010	43,457	0
Second Chance Act Prisoner Reentry Initiative				
	16.812	2011-RY-BX-K009	184,595	0
Equitable Sharing Program (Asset Forfeiture Funds)-Sheriff				
	16.922	N/A	54,554	0
Total U.S. Department of Justice			<u>1,470,315</u>	<u>0</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
Highway Planning & Construction - Courtesy Patrol Program				
Pass-Through from Texas Department of Transportation	20.205	02-2XXF5002	283,842	0
Pass-Through from Texas Department of Transportation	20.205	02-3XXF5006	748,985	0
Total CFDA 20.205			<u>1,032,827</u>	<u>0</u>
Alcohol Impaired Driving Countermeasures Incentive Grants				
Pass-Through from Texas Department of Transportation	20.601	2013-TarrantC-G-1YG-0112	27,761	0
Total U.S. Department of Transportation			<u>1,060,588</u>	<u>0</u>



**U.S. ENVIRONMENTAL PROTECTION AGENCY**

Water Security Training &amp; Technical Assist/Water Security Initiative Contamination Warning System Pilots

Pass-Through from CH2MHILL	66.478	945331	50,320	0
Total U.S. Environmental Protection Agency			<u>50,320</u>	<u>0</u>

**U.S. ELECTION ASSISTANCE COMMISSION**

Help America Vote Act Requirements Payments

Pass-Through from State of Texas Elections Division	90.401	N/A	927,738	0
Total U.S. Election Assistance Commission			<u>927,738</u>	<u>0</u>

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES**

CDC - Prospective Comparison of the TST vs IGRAs

Pass-Through from UNTHSC at Fort Worth	93.000	RF0049-2013-001	141,797	0
Medical Reserve Corps Small Grant Program				
Pass-Through from NACCHO	93.008	MRC-10-0155	1,012	0
Public Health Emergency Preparedness				
Pass-Through from Texas Department of State Health Services	93.069	2011-038668-001	(305)	0
Pass-Through from Texas Department of State Health Services	93.069	2014-001175-00	13,861	0
Pass-Through from Texas Department of State Health Services	93.069	2011-038709-001	2,825	0
Pass-Through from Texas Department of State Health Services	93.069	2014-001167-00	88,949	0
Pass-Through from Texas Department of State Health Services	93.069	2011-038558-001A	(12)	0
Pass-Through from Texas Department of State Health Services	93.069	2014-001169-00	20,937	0
Pass-Through from Texas Department of State Health Services	93.069	2012-040265-001A	27,129	0
Total CFDA 93.069			<u>153,384</u>	<u>0</u>
Hospital Preparedness Program and Public Health Emergency Preparedness				
Pass-Through from Texas Department of State Health Services	93.074	2013-041148-002A	211,942	0
Pass-Through from Texas Department of State Health Services	93.074	2013-041148-005A	1,126,984	0
Pass-Through from Texas Department of State Health Services	93.074	2013-041148-003B	290,227	0
Total CFDA 93.074			<u>1,629,153</u>	<u>0</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs				
Pass-Through from Texas Department of State Health Services	93.116	2013-041148-014A	326,634	0
Pass-Through from Texas Department of State Health Services	93.116	2014-001391-00	43,725	0
Total CFDA 93.116			<u>370,358</u>	<u>0</u>
Coordinated Services & Access to Research for Women, Infants, Children and Youth				
Coordinated Services & Access to Research for Women, Infants, Children and Youth	93.153	6-H12HA24819-01-02	338,593	186,769
Coordinated Services & Access to Research for Women, Infants, Children and Youth	93.153	5-H12HA24819-02-01	63,552	30,763
Total CFDA 93.153			<u>402,145</u>	<u>217,532</u>
Immunization Cooperative Agreements				
Pass-Through from Texas Department of State Health Services	93.268	2012-039628-001	3,897	0
Pass-Through from Texas Department of State Health Services	93.268	2013-041148-011	531,632	0
Pass-Through from Texas Department of State Health Services	93.268	2014-001142-00	125,914	0
Total CFDA 93.268			<u>661,443</u>	<u>0</u>
Centers for Disease Control & Prevention - Investigations & Technical Assistance				
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	1-U500E000049-01	86,849	0
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	5U500E000049-02	11,278	0
Pass-Through from NACCHO	93.283	2011-092605	935	0
Pass-Through from Texas Department of State Health Services	93.283	2012-041052-001	46,621	0
Pass-Through from Texas Department of State Health Services	93.283	2012-041212-001B	85,973	0
Total CFDA 93.283			<u>231,657</u>	<u>0</u>
Promoting Safe and Stable Families				
Pass-Through from Texas Department of Family and Protective Services	93.556	23792901	(35)	0
Pass-Through from Texas Department of Family and Protective Services	93.556	23792901	225,800	162,762
Pass-Through from Texas Department of Family and Protective Services	93.556	23792901-2	5,505	0
Total CFDA 93.556			<u>231,271</u>	<u>162,762</u>
Temporary Assistance for Needy Families				
Pass-Through from Texas Department of State Health Services	93.558	2012-041212-001B	42,871	0
Refugee and Entrant Assistance-State Administered Programs				
Pass-Through from Texas Department of State Health Services	93.566	2012-039783-001A	744	0
Pass-Through from Texas Department of State Health Services	93.566	2013-041148-013	1,128,665	0
Pass-Through from Texas Department of State Health Services	93.566	2014-01163-00	71,713	0
Total CFDA 93.566			<u>1,201,122</u>	<u>0</u>

<b>Grants to States for Access and Visitation Programs</b>				
Pass-Through from Texas Office of the Attorney General	93.597	13-C0109	53,550	0
Pass-Through from Texas Office of the Attorney General	93.597	13-C0109	4,750	0
Total CFDA 93.597			<u>58,300</u>	<u>0</u>
<b>Voting Access for Individuals with Disabilities - Grants to States</b>				
Pass-Through from State of Texas Elections Division	93.617	N/A	2,608	0
Pass-Through from State of Texas Elections Division	93.617	N/A	6,965	0
Total CFDA 93.617			<u>9,574</u>	<u>0</u>
<b>Foster Care Title IV-E</b>				
Pass-Through from Texas Department of Family and Protective Services (CPS)	93.658	23380600	104,740	0
Pass-Through from Texas Department of Family and Protective Services (DA)	93.658	23941256	211,927	0
Pass-Through from Texas Juvenile Justice Division	93.658	TJPC-E-2009-220	20,201	0
Pass-Through from Texas Juvenile Justice Division	93.658	TJPC-E-2010-220	487,066	0
Total CFDA 93.658			<u>823,934</u>	<u>0</u>
<b>Medical Assistance Program (Medicaid Administrative Claims)</b>				
Pass-Through from Texas Department of Health and Human Services	93.778	7560011706-OE-01	1,098,181	0
<b>National Bioterrorism Hospital Preparedness Program</b>				
Pass-Through from Texas Department of State Health Services	93.889	2013-041148-001	34,350	0
Pass-Through from Texas Department of State Health Services	93.889	2014-001170-00	1,613	0
Total CFDA 93.889			<u>35,964</u>	<u>0</u>
<b>HIV Emergency Relief Project Grants</b>				
HIV Emergency Relief Project Grants	93.914	6-H89HA00047-17-02	1,927,994	1,110,029
HIV Emergency Relief Project Grants	93.914	6-H89HA00047-18-02	1,816,730	1,150,762
Total CFDA 93.914			<u>3,744,724</u>	<u>2,260,790</u>
<b>HIV Care Formula Grants (Ryan White Part B)</b>				
Pass-Through from Texas Department of State Health Services	93.917	2013-041148-008	1,334,332	900,283
Pass-Through from Texas Department of State Health Services	93.917	2014-001453-00	181,596	155,296
Total CFDA 93.917			<u>1,515,928</u>	<u>1,055,579</u>
<b>Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease</b>				
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	6-H76HA00123-21-06	305,298	181,846
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	6-H76HA00123-22-04	587,417	313,817
Total CFDA 93.918			<u>892,715</u>	<u>495,662</u>
<b>HIV Prevention Activities-Health Department Based</b>				
Pass-Through from Texas Department of State Health Services	93.940	2012-040430-001	10,164	0
Pass-Through from Texas Department of State Health Services	93.940	2013-041148-009	323,889	0
Pass-Through from Texas Department of State Health Services	93.940	2014-001322-00	71,710	0
Total CFDA 93.940			<u>405,763</u>	<u>0</u>
<b>HIV/AIDS Surveillance</b>				
Pass-Through from Texas Department of State Health Services	93.944	2013-041148-006	109,771	0
Pass-Through from Texas Department of State Health Services	93.944	2014-001372-00	9,361	0
Total CFDA 93.944			<u>119,132</u>	<u>0</u>
<b>Preventive Health Services - STD Control Grants</b>				
Pass-Through from Texas Department of State Health Services	93.977	2013-041148-009	443,832	0
Total U.S. Department of Health and Human Services			<u>14,214,260</u>	<u>4,192,325</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY/FEMA</b>				
<b>Non-Profit Security Program</b>				
Pass-Through from Texas Department of Public Safety-Emergency Mgmt.	97.008	08-SR-48439-01	2,602	0
Pass-Through from Texas Department of Public Safety-Emergency Mgmt.	97.008	09-SR-48439-03	(29,185)	0
Pass-Through from Texas Department of Public Safety-Emergency Mgmt.	97.008	11-SR-48439-01	23,978	0
Pass-Through from Texas Department of Public Safety-Emergency Mgmt.	97.008	10-GA-48439-03	68,554	0
Pass-Through from Texas Department of Public Safety-Emergency Mgmt.	97.008	12-GA-48439-02	46,433	0
Total CFDA 97.008			<u>112,382</u>	<u>0</u>
<b>Emergency Food and Shelter National Board Program</b>				
Emergency Food and Shelter National Board Program	97.024	Phase XXX	46,008	0
<b>Hazard Mitigation Grant</b>				
Pass-Through from Texas Department of Public Safety-Emergency Mgmt.	97.039	HMGP DR-1730-004	1,547	0
<b>Pre-Disaster Mitigation</b>				
Pass-Through from Texas Department of Public Safety-Emergency Mgmt.	97.047	LPDM-FY09-002	1,100	0
Pass-Through from Texas Department of Public Safety-Emergency Mgmt.	97.047	LPDM-FY09-008	121,238	0
Total CFDA 97.047			<u>122,337</u>	<u>0</u>

Citizens-Community Resilience Innovation Challenge				
Pass-Through from Texas Department of Public Safety-Emergency Mgmt.	97.053	09-SR-48439-03	1,731	0
Homeland Security Grant Program				
Pass-Through from Texas Department of Public Safety-Emergency Mgmt.	97.067	11-SR-48439-01	439,602	0
Pass-Through from Texas Department of Public Safety-Emergency Mgmt.	97.067	11-SR-48439-02	48,897	0
Pass-Through from Texas Department of Public Safety-Emergency Mgmt.	97.067	11-SR-48439-06	14,104	0
Pass-Through from Texas Department of Public Safety-Emergency Mgmt.	97.067	12-SR-48439-03	5,943	0
Total CFDA 97.067			<u>508,545</u>	<u>0</u>
State Homeland Security Program -SHSP				
Pass-Through from Texas Department of Public Safety-Emergency Mgmt.	97.073	09-SR-48439-03	24,925	0
Pass-Through from Texas Department of Public Safety-Emergency Mgmt.	97.073	10-GA-48439-02	60,201	0
Pass-Through from Texas Department of Public Safety-Emergency Mgmt.	97.073	11-SR-48439-03	95,197	0
Pass-Through from Texas Department of Public Safety-Emergency Mgmt.	97.073	11-SR-48439-04	95,835	0
Total CFDA 97.073			<u>276,157</u>	<u>0</u>
Total U.S. Department of Homeland Security/FEMA			<u>1,068,706</u>	<u>0</u>
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>			<b><u>57,625,809</u></b>	<b><u>7,644,803</u></b>
<b>STATE FINANCIAL ASSISTANCE:</b>				
<b>TEXAS DEPARTMENT OF STATE HEALTH SERVICES</b>				
HIV/State Services	N/A	2013-041148-007	538,133	459,930
HIV Prevention Activities-Health Department Based (HIV Prevention)	N/A	2013-043149-001	337,854	0
HIV Prevention Activities-Health Department Based (HIV Prevention)	N/A	2014-001323-00	39,195	0
TB/PC-Tuberculosis Control	N/A	2012-039040-001	(209)	0
TB/PC-Tuberculosis Control	N/A	2013-041148-015	565,894	0
TB/PC-Tuberculosis Control	N/A	2014-001447-00	60,164	0
Immunization Division	N/A	2013-041148-011	826,047	0
Infectious Disease Control Unit/FLU Lab	N/A	2013-041148-012	4,860	0
Healthy Texas Babies/DFCHS	N/A	2012-040627-001	79,276	0
Preventive Health and Health Services Block Grant	N/A	2012-039509-001	(5,892)	0
Preventive Health and Health Services Block Grant	N/A	2013-041148-004	238,066	0
Preventive Health and Health Services Block Grant	N/A	2014-001216-00	17,077	0
State-Based Comprehensive Breast & Cervical Cancer Early Detection Program	N/A	2011-038375-001	57,951	0
Milk & Dairy/ FFS	N/A	2009-028490-001	(165,603)	0
Milk & Dairy/ FFS	N/A	2010-031639-001	35,127	0
Milk & Dairy/ FFS	N/A	2011-035209-001	200,102	0
Milk & Dairy/ FFS	N/A	2012-038797-001	106,023	0
Influenza Incidence Surveillance Project	N/A	2012-040184-001	3,278	0
Influenza Incidence Surveillance Project	N/A	2013-041148-016	11,007	0
Total Texas Department of State Health Services			<u>2,948,348</u>	<u>459,930</u>
<b>OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION</b>				
Family Drug Court	N/A	DC-13-A10-19697-06	48,814	0
Family Drug Court	N/A	SF-14-A10-19697-07	2,667	0
Veterans Court Project	N/A	DC-13-A10-22852-04	238,769	0
Veterans Court Project	N/A	DC-14-A10-22852-05	17,261	0
Reaching Independence through Self Empowerment (RISE)	N/A	SF-13-A10-25895-01	52,129	0
Reaching Independence through Self Empowerment (RISE)	N/A	SF-14-A10-25895-02	4,581	0
Life Skills Training	N/A	SF-13-J20-25540-01	73,403	0
Life Skills Training	N/A	SF-14-J20-25540-02	6,533	0
First Offender Program	N/A	SF-13-J20-25707-01	73,920	0
First Offender Program	N/A	SF-14-J20-25707-02	5,376	0
DIRECT Court Program	N/A	SF-13-A10-16036-12	349,898	0
DIRECT Court Program	N/A	SF-14-A10-16036-13	22,700	0
Mental Health Diversion Court Program	N/A	SF-13-A10-18289-07	110,616	0
Mental Health Diversion Court Program	N/A	SF-14-A10-18289-08	7,105	0

Felony Alcohol Intervention Program	N/A	SF-12-A10-20458-03	(1,875)	0
Felony Alcohol Intervention Program	N/A	SF-14-A10-20458-05	11,288	0
Violence Against Women Formula Grants ( Pretrial Diversion)	N/A	SF-14-V30-15136-15	11,427	0
Total Office of the Governor, Criminal Justice Division			<u>1,034,612</u>	<u>0</u>
<b>TEXAS DEPARTMENT OF MOTOR VEHICLES/AUTO BURGLARY AND THEFT PREVENTION AUTHORITY</b>				
Tarrant Regional Auto Crimes Task Force	N/A	SA-T01-10065-12	(2,017)	0
Tarrant Regional Auto Crimes Task Force	N/A	SA-T01-10065-13	1,015,703	0
Tarrant Regional Auto Crimes Task Force	N/A	2014-T01-Tarrant-00032	38,328	0
Total Department of Motor Vehicles/Auto Burglary and Theft Prevention Authority			<u>1,052,014</u>	<u>0</u>
<b>TEXAS DEPARTMENT OF TRANSPORTATION</b>				
Highway Planning & Construction - Courtesy Patrol Program	N/A	02-2XXF5002	70,960	0
Highway Planning & Construction - Courtesy Patrol Program	N/A	02-3XXF5006	187,246	0
Total Department of Transportation			<u>258,207</u>	<u>0</u>
<b>TEXAS COMMISSION ON ENVIRONMENTAL QUALITY</b>				
<b>Pass-Through From North Central Texas Council of Governments</b>				
AirCheck Texas Repair and Replacement Program	N/A	582-9-90416-18	882,151	882,151
Local Initiatives Projects - Emissions Task Force	N/A	582-8-89958	446,904	0
Total Texas Commission on Environmental Quality			<u>1,329,055</u>	<u>882,151</u>
<b>TEXAS HEALTH AND HUMAN SERVICES COMMISSION</b>				
Texas Nurse-Family Partnership	N/A	529-08-0110-00007E	744,202	0
Texas Nurse-Family Partnership	N/A	529-08-0110-00007G	63,476	0
Total Texas Health and Human Services Commission			<u>807,677</u>	<u>0</u>
<b>OFFICE OF THE ATTORNEY GENERAL</b>				
Bilingual Victims Assistance Coordinator	N/A	1333244	37,046	0
Bilingual Victims Assistance Coordinator	N/A	1444629	5,750	0
Texas Statewide Automated Victim Notification Service (SAVNS)	N/A	1446376	78,974	0
Total Office of the Attorney General			<u>121,771</u>	<u>0</u>
<b>TEXAS INDIGENT DEFENSE COMMISSION</b>				
Indigent Defense Formula Grant	N/A	212-12-220	38,322	0
Indigent Defense Formula Grant	N/A	212-13-220	1,393,532	0
Assessment of Technology Process Management Proposals	N/A	212-TS-220	107,526	0
Total Texas Indigent Defense Commission			<u>1,539,380</u>	<u>0</u>
<b>TEXAS DEPARTMENT OF FAMILY AND PROTECTIVE SERVICES</b>				
Promoting Safe and Stable Families - CYD Project - FY2012	N/A	23792901	(12)	0
Promoting Safe and Stable Families - CYD Project - FY2013	N/A	23792901	75,267	54,254
Promoting Safe and Stable Families - CYD Project - FY2014	N/A	23792901-2	1,835	0
Total Texas Department of Family and Protective Services			<u>77,090</u>	<u>54,254</u>
<b>TOTAL STATE FINANCIAL ASSISTANCE</b>			<u>9,168,155</u>	<u>1,396,336</u>
<b>TOTAL FEDERAL AND STATE FINANCIAL ASSISTANCE</b>			<u>66,793,964</u>	<u>9,041,138</u>

**TARRANT COUNTY, TEXAS**

Notes to Schedule of Expenditures of Federal and State Awards

Year ended September 30, 2013

**(1) Summary of Significant Accounting Policies**

The schedule of expenditures of federal and state awards was prepared on the modified accrual basis of accounting. Amounts reported as expenditures in the accompanying schedule of expenditures of federal and state awards may not agree with the amounts reported in the related federal and state financial reports filed with the grantor agencies because of accruals, which would be included in the next report filed with the agency.

**TARRANT COUNTY, TEXAS**

Schedule of Findings and Questioned Costs

Year ended September 30, 2013

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

*Financial Statements*

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

*Financial Statements*

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

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

Noncompliance material to the financial statements noted? \_\_\_\_\_ yes   X   no

*Federal and State Awards*

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ yes   X   no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? \_\_\_\_\_ yes   X   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 section 510(a) of OMB Circular A-133 and UGMS? \_\_\_\_\_ yes   X   no

<u>CFDA number(s)</u>	<u>Name of federal program or cluster</u>
14.253/14.218	Community Development Black Grant/Entitlement Grants
14.239	Home Investment Partnerships Program
14.871	Section 8 Housing Choice Vouchers
93.914	HIV Emergency Relief Projects Grant

**TARRANT COUNTY, TEXAS**

Schedule of Findings and Questioned Costs

Year ended September 30, 2013

**Name of state program or cluster**

Aircheck Texas Repair and Replacement Program  
Local Initiative Projects  
Indigent Defense Formula Grant  
Tarrant Regional Auto Crimes Task Force  
Texas Nurse Family Partnership  
HIV Prevention Activities  
Immunization Division

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

Federal \$1,728,774  
State 300,000

Auditee qualified as low-risk auditee?

(Federal) \_\_\_\_\_ yes   X   no  
(State) \_\_\_\_\_ yes   X   no

**Section II – Financial Statement Findings**

None noted.

**Section III – Federal and State Awards Findings and Questioned Costs**

None Noted