

Tarrant County, Texas

Federal Single Audit Report for the
Year Ended September 30, 2020

TARRANT COUNTY, TEXAS

TABLE OF CONTENTS

	Page
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	1–2
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE	3–5
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2020	6–12
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	13
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	14



Deloitte & Touche LLP

JP Morgan Chase Tower
2200 Ross Avenue
Suite 1600
Dallas, TX 75201-6778
USA

Tel: +1 214 840 7000
www.deloitte.com

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
Tarrant County, Texas

Independent Auditors' Report

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, Texas (the County), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated April 14, 2021. Our report includes a reference to other auditors who audited the financial statements of the Tarrant County Hospital District (TCHD) and the My Health My Resources of Tarrant County (MHMRTC), which represent 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 result of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those other 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

April 14, 2021

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

The Honorable County Judge and Commissioners Court
Tarrant County, Texas

Report on Compliance for Each Major Federal Program

We have audited Tarrant County's (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended September 30, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of the Tarrant County Hospital District and My Health My Resources of Tarrant County, which received federal awards not included in the County's Schedule of Expenditures of Federal Awards for the year ended September 30, 2020. Our audit, described below, did not include the operations of the Tarrant County Hospital District or My Health My Resources of Tarrant County because the entities engaged other auditors to perform audits in accordance with Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"), as applicable. This report does not include the results of the other auditors' testing of internal control over compliance or over compliance that are reported on separately by those auditors.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2020.

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. 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated April 14, 2021, which contained an unmodified opinion on those financial statements. Our report includes reference to other auditors who audited the financial statements of the Tarrant County Hospital District and My Health My Resources of Tarrant County, which represent all of the aggregate discretely presented component units, as described in our report

on the County's basic financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the 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 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 basic financial statements or to 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 basic financial statements as a whole.

Deloitte & Touche LLP

June 22, 2021

TARRANT COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2020

Federal Grantor/ Pass-Through Grantor Program Title	Federal CFDA Number	Grant/Contract Number	Federal Expenditures	Federal Amounts Passed- Through to Subrecipients
U.S. DEPARTMENT OF AGRICULTURE				
Child Nutrition Cluster				
National School Lunch Program	10.555	806780706	\$ 198,205	\$ -
Total CFDA 10.555			198,205	-
Total Child Nutrition Cluster			198,205	-
Special Supplemental Nutrition Program for Women, Infants and Children				
Pass-Through from Texas Health and Human Services Commission	10.557	2017-049841-001-02	139,532	
Pass-Through from Texas Health and Human Services Commission	10.557	2017-049841-001-05	7,049,707	
COVID-19 - Pass-Through from Texas Health and Human Services Commission	10.557	2017-049841-001-05	42,714	
Total CFDA 10.557			7,231,953	-
Soil and Water Conservation	10.902	USDA-NRCS-TX-UCP-19-01	2,265	
Soil and Water Conservation	10.902	USDA-NRCS-TX-UCP-19-01	2,504	
Total CFDA 10.902			4,769	-
Total U.S. Department of Agriculture			7,434,927	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
COVID-19 - Disaster Housing Assistance Grant	14.000	N/A	63,974	
Total CFDA 14.000			63,974	-
COVID-19 - HCV CARES Funds	14.HCC	N/A	94,066	
Total CFDA 14.HCC			94,066	-
CDBG - Entitlement Grant Cluster				
Community Development Block Grants/Entitlement Grants - 42nd Year	14.218	B16-UC-48-0001	(375)	
Community Development Block Grants/Entitlement Grants - 43rd Year	14.218	B17-UC-48-0001	193,728	
Community Development Block Grants/Entitlement Grants - 44th Year	14.218	B18-UC-48-0001	(222,974)	
Community Development Block Grants/Entitlement Grants - 45th Year	14.218	B19-UC-48-0001	2,469,063	
COVID-19 - Community Development Block Grants/Entitlement Grants - 45th Year	14.218	B19-UC-48-0001	284,612	39,685
Community Development Block Grants/Entitlement Grants - 46th Year	14.218	B20-UC-48-0001	177,346	9,515
COVID-19 - Community Development Block Grants/Entitlement Grants - 46th Year	14.218	B20-UC-48-0001-CV	12,732	
Total CFDA 14.218			2,914,132	49,200
Total CDBG - Entitlement Grant Cluster			2,914,132	49,200
Emergency Solutions Grant Program - 44th Year	14.231	E-18-UC-48-0001	12,131	
Emergency Solutions Grant Program - 45th Year	14.231	E-19-UC-48-0001	178,697	93,410
Emergency Solutions Grant Program - 46th Year	14.231	E-20-UC-48-0001	18,852	10,404
COVID-19 - Emergency Solutions Grant Program - 46th Year	14.231	E-20-UC-48-0001-CV	26,791	26,791
Total CFDA 14.231			236,471	130,605
Continuum of Care Program	14.267	TX0115L6T011710	4,731	4,203
Continuum of Care Program	14.267	TX0113L6T011710	39	
Continuum of Care Program	14.267	TX0287L6T011706	30,399	22,162
Continuum of Care Program	14.267	TX0259L6T011706	10,087	8,615
Continuum of Care Program	14.267	TX0381L6T011703	24,343	19,691
Continuum of Care Program	14.267	TX0418L6T011701	20,432	16,361
Continuum of Care Program	14.267	TX0447L6T011701	54,858	44,178
Continuum of Care Program	14.267	TX0114L6T011811	126,620	121,096
Continuum of Care Program	14.267	TX0093L6T011811	139,393	128,603
Continuum of Care Program	14.267	TX0115L6T011811	95,457	91,850
Continuum of Care Program	14.267	TX0116L6T011811	147,337	140,247
Continuum of Care Program	14.267	TX0113L6T011811	653,132	410,924
Continuum of Care Program	14.267	TX0287L6T011807	261,827	250,684
Continuum of Care Program	14.267	TX0259L6T011807	89,364	85,935
Continuum of Care Program	14.267	TX0321L6T011705	7,897	6,479
Continuum of Care Program	14.267	TX0381L6T011804	306,432	296,477

(Continued)

TARRANT COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2020

Federal Grantor/ Pass-Through Grantor Program Title	Federal CFDA Number	Grant/Contract Number	Federal Expenditures	Federal Amounts Passed- Through to Subrecipients
Continuum of Care Program	14.267	TX0418L6T011802	\$ 195,274	\$ 188,874
Continuum of Care Program	14.267	TX0447L6T011802	505,602	484,213
Continuum of Care Program	14.267	TX0114L6T011912	24,570	24,159
Continuum of Care Program	14.267	TX0093L6T011811	68,252	44,566
Continuum of Care Program	14.267	TX0116L6T011912	13,122	12,593
Continuum of Care Program	14.267	TX0113L6T011912	405,470	238,513
Continuum of Care Program	14.267	TX0321L6T011806	118,704	113,933
Total CFDA 14.267			<u>3,303,342</u>	<u>2,754,356</u>
Shelter Plus Care	14.238	TX0320L6T011702	4,461	
Shelter Plus Care	14.238	TX0320L6T011803	70,432	
Total CFDA 14.238			<u>74,893</u>	<u>-</u>
Home Investment Partnerships Program - 24th Year	14.239	M16-DC-48-0200	217	
Home Investment Partnerships Program - 25th Year	14.239	M17-DC-48-0200	(447)	
Home Investment Partnerships Program - 26th Year	14.239	M18-DC-48-0200	76,437	
Home Investment Partnerships Program - 27th Year	14.239	M19-DC-48-0200	408,431	
Home Investment Partnerships Program - 28th Year	14.239	M20-DC-48-0200	109,257	
Total CFDA 14.239			<u>593,895</u>	<u>-</u>
Housing Opportunities for Persons with AIDS	14.241	TX-H170027	343,207	336,473
COVID-19 - Housing Opportunities for Persons with AIDS	14.241	TX-H2001W075	3,449	3,449
Pass-Through from Texas Department of State Health Services	14.241	537-16-0511-00001-05	174,615	174,615
COVID-19 - Pass-Through from Texas Department of State Health Services	14.241	537-16-0511-00001-05	25,000	25,000
Pass-Through from Texas Department of State Health Services	14.241	537-16-0511-00001-06	28,089	28,089
Total CFDA 14.241			<u>574,360</u>	<u>567,626</u>
Housing Voucher Cluster				
Section 8 Housing Choice Vouchers - Administrative Reserve (Pre-FY2004)	14.871	TX431AFHV03	2,894	
Section 8 Housing Choice Vouchers - Administrative Reserve (Post-FY2004)	14.871	TX431AFHV03	35,423	
Section 8 Housing Choice Vouchers - Administrative Reserve (Post-FY2004)	14.871	TX431AFHV03	1,408	
Section 8 Housing Choice Vouchers - Administration (CY19)	14.871	TX21V431000082	640,591	
Section 8 Housing Choice Vouchers - Administration (CY20)	14.871	TX21V431000082	1,553,685	
Section 8 Housing Choice Vouchers - Portability	14.871	TX21V431000082	1,703,889	
Section 8 Housing Choice Vouchers(CY18)	14.871	TX21V431000082	(6,680)	
Section 8 Housing Choice Vouchers(CY19)	14.871	TX21V431000082	4,993,927	
Section 8 Housing Choice Vouchers(CY20)	14.871	TX21V431000082	16,658,518	
Section 8 Housing Choice Vouchers (VASH)(CY17)	14.871	TX431VO0219	395,301	
Total CFDA 14.871			<u>25,978,956</u>	<u>-</u>
Section 8 Housing - Mainstream	14.879	TX431DV0001	460,673	
Section 8 Housing - Mainstream	14.879	TX431DV0001	156,678	
Total CFDA 14.879			<u>617,351</u>	<u>-</u>
Total Housing Voucher Cluster			<u>26,596,307</u>	<u>-</u>
Family Self-Sufficiency Program (CY19)	14.896	TX431FSH608A016	(9,366)	
Family Self-Sufficiency Program (CY20)	14.896	TX431FSH608A016	212,991	
Total CFDA 14.896			<u>203,625</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development			<u>34,655,065</u>	<u>3,501,787</u>
U.S. DEPARTMENT OF THE INTERIOR				
Payments in Lieu of Taxes	15.226	N/A	52,575	
Total CFDA 15.226			<u>52,575</u>	<u>-</u>
Historic Preservation Fund Grants-In-Aid				
Pass-Through from Texas Historical Commission	15.904	TX-19-005	33,180	
Total CFDA 15.904			<u>33,180</u>	<u>-</u>
Total U.S. Department of The Interior			<u>85,755</u>	<u>-</u>

(Continued)

TARRANT COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2020

Federal Grantor/ Pass-Through Grantor Program Title	Federal CFDA Number	Grant/Contract Number	Federal Expenditures	Federal Amounts Passed- Through to Subrecipients
U.S. DEPARTMENT OF JUSTICE				
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1483	\$ 13,205	\$ -
Total CFDA 16.034			<u>13,205</u>	<u>-</u>
Missing Children's Assistance				
Pass-Through from City of Dallas Police Department	16.543	2019-MC-FX-K056	10,000	
Pass-Through from City of Dallas Police Department	16.543	2019-MC-KX-K056	10,000	
Total CFDA 16.543			<u>20,000</u>	<u>-</u>
Crime Victim Assistance				
Pass-Through from Texas Office of the Governor, CJD	16.575	1373919	29,045	
Pass-Through from Texas Office of the Governor, CJD	16.575	2461707	62,857	
Pass-Through from Texas Office of the Governor, CJD	16.575	3344803	253,719	
Total CFDA 16.575			<u>345,621</u>	<u>-</u>
Violence Against Women Formula Grants				
Pass-Through from Texas Office of the Governor, CJD	16.588	3101804	40,947	
Pass-Through from Texas Office of the Governor, CJD	16.588	3101805	14,051	
Total CFDA 16.588			<u>54,998</u>	<u>-</u>
State Criminal Alien Assistance Program (S.C.A.A.P.)	16.606	2020-AP-BX-1215	441,124	
Total CFDA 16.606			<u>441,124</u>	<u>-</u>
Edward Byrne Memorial Justice Assistance Grant Program				
Pass-Through from Texas Office of the Governor, CJD	16.738	3566402	27,200	
Pass-Through from Texas Office of the Governor, CJD	16.738	3566402	24,000	
Pass-Through from the City of Fort Worth, Texas	16.738	2016-DJ-BX-0841	130,773	
Pass-Through from the City of Fort Worth, Texas	16.738	2018-DJ-BX-0876	17,496	17,496
Total CFDA 16.738			<u>199,469</u>	<u>17,496</u>
DNA Backlog Reduction Program	16.741	2017-DN-BX-0046	91,742	
DNA Backlog Reduction Program	16.741	2018-DN-BX-0040	115,772	
Total CFDA 16.741			<u>207,514</u>	<u>-</u>
Stop School Violence	16.839	N/A	60,512	60,512
Total CFDA 16.839			<u>60,512</u>	<u>60,512</u>
Equitable Sharing Program (Asset Forfeiture Funds)- District Attorney	16.922	N/A	28,512	
Equitable Sharing Program (Asset Forfeiture Funds)- Sheriff	16.922	N/A	3,530	
Total CFDA 16.922			<u>32,042</u>	<u>-</u>
Total U.S. Department of Justice			<u>1,374,485</u>	<u>78,008</u>
U.S. DEPARTMENT OF TRANSPORTATION				
Highway Planning & Construction Cluster				
Highway Planning & Construction - Courtesy Patrol Program				
Pass-Through from Texas Department of Transportation	20.205	608-19-2200000	47	
Pass-Through from Texas Department of Transportation	20.205	02-OXXF5001	1,573,960	
Pass-Through from Texas Department of Transportation	20.205	02-OXXF5001	120,209	
Total CFDA 20.205			<u>1,694,216</u>	<u>-</u>
Total Highway Planning & Construction Cluster			<u>1,694,216</u>	<u>-</u>
Highway Safety Cluster				
National Priority Safety Programs				
Pass-Through from Texas Department of Transportation	20.616	2019-Tarrant C-G-1YG-0182	111,663	
Total CFDA 20.616			<u>111,663</u>	<u>-</u>
Total Highway Safety Cluster			<u>111,663</u>	<u>-</u>
Total U.S. Department of Transportation			<u>1,805,879</u>	<u>-</u>

(Continued)

TARRANT COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2020

Federal Grantor/ Pass-Through Grantor Program Title	Federal CFDA Number	Grant/Contract Number	Federal Expenditures	Federal Amounts Passed- Through to Subrecipients
U.S. DEPARTMENT OF THE TREASURY				
Equitable Sharing Program (Asset Forfeiture Funds)- District Attorney	21.016	N/A	\$ 3,604	\$ -
Equitable Sharing Program (Asset Forfeiture Funds)- Sheriff	21.016	N/A	61,550	
Total CFDA 21.016			65,154	-
COVID-19 - Coronavirus Relief Fund	21.019	N/A	91,561,783	38,060,770
Total CFDA 21.019			91,561,783	38,060,770
Total U.S. Department of The Treasury			91,626,937	38,060,770
U.S. DEPARTMENT OF ELECTIONS ASSISTANCE COMMISSION				
COVID-19 - 2018 HAVA Election Security Grants	90.404	TX20101CARES-220	1,319,243	
Total CFDA 90.404			1,319,243	-
Total U.S. Department of Elections Assistance Commission			1,319,243	-
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	RF0055-2018-0214	214	
Total CFDA 93.000			214	-
Medical Reserve Corps Small Grant Program				
Pass-Through from NACCHO	93.008	MRC-11-0155	390	
Pass-Through from NACCHO	93.008	MRC-13-0155	118	
Pass-Through from NACCHO	93.008	MRC-14-0155C	2,462	
Pass-Through from NACCHO	93.008	MRC-20-0155	6,711	
Total CFDA 93.008			9,681	-
Public Health Emergency Preparedness				
Pass-Through from Texas Department of State Health Services	93.069	537-18-0113-00001-03	169,849	
Pass-Through from Texas Department of State Health Services	93.069	537-18-0113-00001-04	53,333	
Pass-Through from Texas Department of State Health Services	93.069	537-18-0139-00001-03	855,971	
Pass-Through from Texas Department of State Health Services	93.069	537-18-0139-00001-04	314,033	
Pass-Through from Texas Department of State Health Services	93.069	537-18-0145-00001-03	264,203	
Pass-Through from Texas Department of State Health Services	93.069	537-18-0145-00001-04	59,931	
Total CFDA 93.069			1,717,320	-
Hospital Preparedness Program & Public Health Emergency Preparedness				
Pass-Through from Texas Department of State Health Services	93.074	537-18-0139-00001-03	5,000	
Total CFDA 93.074			5,000	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs				
Pass-Through from Texas Department of State Health Services	93.116	HHS000686100024	400,266	
Total CFDA 93.116			400,266	-
Acquired Immunodeficiency Syndrome (AIDS) Activity				
Pass-Through from Texas Department of State Health Services	93.118	HHS000288900007	71,504	
Total CFDA 93.118			71,504	-
Coordinated Services & Access to Research for Women, Infants, Children and Youth	93.153	5 H12HA24819-07-00	(11,388)	
Coordinated Services & Access to Research for Women, Infants, Children and Youth	93.153	5 H12HA24819-08-00	406,378	275,691
Coordinated Services & Access to Research for Women, Infants, Children and Youth	93.153	5 H12HA24819-08-03	58,455	31,806
COVID-19 - Coordinated Services & Access to Research for Women, Infants, Children and Youth	93.153	1 H1XHA37034-01-00	11,892	8,336
Total CFDA 93.153			465,337	315,833
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	6H79TI080297-02M001	28,443	28,443
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	5H79TI080297-03	363,574	363,574
Total CFDA 93.243			392,017	392,017

(Continued)

TARRANT COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2020

Federal Grantor/ Pass-Through Grantor Program Title	Federal CFDA Number	Grant/Contract Number	Federal Expenditures	Federal Amounts Passed- Through to Subrecipients
Immunization Cooperative Agreements				
Pass-Through from Texas Department of State Health Services	93.268	HHS000108600001-01	\$ 380,529	\$ -
Pass-Through from Texas Department of State Health Services	93.268	HHS000108600001-02	113,234	
Total CFDA 93.268			493,763	-
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	ISDS-0909-01	110	
Total CFDA 93.283			110	-
Epidemiology and Laboratory Capacity for Infectious Diseases				
Pass-Through from Texas Department of State Health Services	93.323	HHS000696200001	96,910	
Pass-Through from Texas Department of State Health Services	93.323	HHS000696200001	27,712	
COVID-19 - Pass-Through from Texas Department of State Health Services	93.323	HHS000812700030	1,401	
Total CFDA 93.323			126,023	-
Public Health Emergency Response				
COVID-19 - Pass-Through from Texas Department of State Health Services	93.354	HHS000765000001	439,830	
COVID-19 - Pass-Through from Texas Department of State Health Services	93.354	HHS00771300001-1	927,794	
Total CFDA 93.354			1,367,624	-
Activities to Support STLT Health Department Response to Public Health or Healthcare Crises				
Pass-Through from National Association of County Health Officials (NACCHO)	93.391	2019-072501	9,292	
Total CFDA 93.391			9,292	-
Promoting Safe and Stable Families				
Pass-Through from Texas Department of Family and Protective Services	93.556	24427016	137,870	137,870
Pass-Through from Texas Department of Family and Protective Services	93.556	24427016	8,472	8,472
Total CFDA 93.556			146,342	146,342
477 Cluster				
Temporary Assistance for Needy Families				
Pass-Through from Texas Department of Family and Protective Services	93.558	529-16-0003-00007-03	903,259	
Pass-Through from Texas Department of Family and Protective Services	93.558	529-16-0003-00007-04	81,023	
Total CFDA 93.558			984,282	-
Total 477 Cluster			984,282	-
Refugee and Entrant Assistance-State Administered Programs				
Pass-Through from U.S. Committee for Refugees and Immigrants	93.566	2019-TARTX-03	(1,377)	
Pass-Through from U.S. Committee for Refugees and Immigrants	93.566	2020-TARTX-04	627,823	
Total CFDA 93.566			626,446	-
Grants to States for Access and Visitation Programs				
Pass-Through from Texas Office of the Attorney General	93.597	17-C0126	52,056	
Total CFDA 93.597			52,056	-
Foster Care Title IV-E				
Pass-Through from Texas Department of Family and Protective Services (CPS)	93.658	23941254	46,365	
Pass-Through from Texas Department of Family and Protective Services (DA)	93.658	23941256	68,530	
Pass-Through from Texas Juvenile Justice Division	93.658	TJPC-E-2018-220	43,261	
Pass-Through from Texas Juvenile Justice Division	93.658	TJPC-E-2019-220	10,915	
Pass-Through from Texas Juvenile Justice Division	93.658	TJJD-E-2020-220	45,130	
Total CFDA 93.658			214,201	-
Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program Parts A and B	93.686	1 UT8HA33961-01-00	69,020	
Total CFDA 93.686			69,020	-

(Continued)

TARRANT COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2020

Federal Grantor/ Pass-Through Grantor Program Title	Federal CFDA Number	Grant/Contract Number	Federal Expenditures	Federal Amounts Passed- Through to Subrecipients
Medicaid Cluster				
Medical Assistance Program (Medicaid Administrative Claims) Pass-Through from Texas Health and Human Services Commission	93.778	529-11-0041-00001A	\$ 633,630	\$ -
Total CFDA 93.778			<u>633,630</u>	<u>-</u>
Total Medicaid Cluster			<u>633,630</u>	<u>-</u>
HIV Emergency Relief Project Grants	93.914	2-H89HA00047-24-00	2,307,662	1,703,589
HIV Emergency Relief Project Grants	93.914	2-H89HA00047-25-01	2,135,437	1,560,329
COVID-19 - HIV Emergency Relief Project Grants	93.914	1 H9AHA36948-01-00	77,414	53,431
Total CFDA 93.914			<u>4,520,513</u>	<u>3,317,349</u>
HIV Care Formula Grants (Ryan White Part B)				
Pass-Through from Texas Department of State Health Services	93.917	537-17-0161-0001-03	578,994	578,994
Pass-Through from Texas Department of State Health Services	93.917	537-17-0161-0001-04	281,363	281,363
Total CFDA 93.917			<u>860,357</u>	<u>860,357</u>
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	5-H76HA00123-28-00	116,552	76,862
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	5-H76HA00123-29-01	468,815	320,558
COVID-19 - Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	1 H7CHA37162-01-00	38,344	7,063
Total CFDA 93.918			<u>623,711</u>	<u>404,483</u>
HIV Prevention Activities- Health Department Based				
Pass-Through from Texas Department of State Health Services	93.940	2016-001323-09	171,157	
Pass-Through from Texas Department of State Health Services	93.940	HHS000077800038	319,852	
Pass-Through from Texas Department of State Health Services	93.940	HHS000288900007	283,724	
Pass-Through from Texas Department of State Health Services	93.940	HHS000288900007	254,223	
Total CFDA 93.940			<u>1,028,956</u>	<u>-</u>
HIV/AIDS Surveillance				
Pass-Through from Texas Department of State Health Services	93.944	HHS000284500001	36,855	
Pass-Through from Texas Department of State Health Services	93.944	HHS000284500001	105,749	
Total CFDA 93.944			<u>142,604</u>	<u>-</u>
Preventive Health Services - STD Control Grants				
Pass-Through from Texas Department of State Health Services	93.977	HHS000288900007	226,926	
Pass-Through from Texas Department of State Health Services	93.977	HHS000288900007	127,801	
Total CFDA 93.977			<u>354,727</u>	<u>-</u>
Preventive Health and Health Services Block Grant				
Pass-Through from Texas Health and Human Services Commission	93.991	52-19-0023-00035	25,321	
Pass-Through from Texas Department of State Health Services	93.991	HHS000485600055	20,899	
Total CFDA 93.991			<u>46,220</u>	<u>-</u>
Maternal and Child Health Services Block Grant to the States				
Pass-Through from Texas Department of State Health Services	93.994	537-18-0362-00001-02	68,632	
Pass-Through from Texas Department of State Health Services	93.994	537-18-0362-00001-03	3,791	
Total CFDA 93.994			<u>72,423</u>	<u>-</u>
Total U.S. Department of Health and Human Services			<u>15,433,639</u>	<u>5,436,381</u>

(Continued)

TARRANT COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

Federal Grantor/ Pass-Through Grantor Program Title	Federal CFDA Number	Grant/Contract Number	Federal Expenditures	Federal Amounts Passed- Through to Subrecipients
U.S. DEPARTMENT OF HOMELAND SECURITY/FEMA				
Emergency Food and Shelter National Board Program	97.024	Phase 35	\$ 750	\$ -
Emergency Food and Shelter National Board Program	97.024	Phase 36	16,247	
Emergency Food and Shelter National Board Program	97.024	Phase 37	<u>17,050</u>	
Total CFDA 97.024			<u>34,047</u>	<u>-</u>
Pre-Disaster Mitigation				
Pass-Through from Texas Department of Public Safety/Texas Division of Emergency Mgmt	97.039	DR-4245-016	<u>11,147</u>	
Total CFDA 97.039			<u>11,147</u>	<u>-</u>
Homeland Security Grant Program				
Pass-Through from Texas Office of the Governor, HSGD	97.067	2984804	65,866	
Pass-Through from Texas Office of the Governor, HSGD	97.067	2984805	162,168	
Pass-Through from Texas Office of the Governor, HSGD	97.067	3000503	<u>37,012</u>	
Total CFDA 97.067			<u>265,046</u>	<u>-</u>
Total U.S. Department of Homeland Security/FEMA			<u>310,240</u>	<u>-</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE			<u><u>\$ 154,046,170</u></u>	<u><u>\$ 47,076,946</u></u>

See notes to Schedule of Expenditures of Federal Awards.

(Concluded)

TARRANT COUNTY, TEXAS

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

1. **Basis of Accounting**—The schedule of expenditures of federal awards (the “Schedule”) was prepared on the modified accrual basis of accounting. Amounts reported as expenditures in the accompanying Schedule may not agree with the amounts reported in the related federal financial reports filed with the grantor agencies because of accruals, which would be included in the next report filed with the agency.

Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and accordingly, when such funds are received, they are recorded as unavailable revenues until earned. The accompanying Schedule is presented on the modified accrual basis of accounting.

The Schedule includes certain program expenditures that relate to prior years. These expenditures have been deemed immaterial to the Schedule, which are reported in relation to the financial statements taken as a whole. The program affected is as follows:

Program Name	CFDA#	Prior Year Expenditure Amount
Foster Care Title IV-E	93.658	<u>\$ 214,201</u>

2. The County has not elected to use the 10% de minimis indirect cost rate for federal grant programs.
3. The period of availability for federal funds for the purpose of liquidation of outstanding obligations made on or before the ending date of the federal project period extends 30 to 90 days beyond the federal project period ending date, in accordance with provisions in the *OMB Compliance Supplement*.
4. The County participates in numerous federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustments by the grantor agencies; therefore, to the extent that the County has not complied with rules and regulations governing the grants, refund of any money received may be required and the collectability of any related receivable at year-end maybe impaired.

TARRANT COUNTY, TEXAS

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

Section I—Summary of Auditors' Results

- Financial Statements
 - Type of auditors' report issued on whether financial statements were prepared in accordance with GAAP: Unmodified
 - Internal control over financial reporting:
 - Material weakness(es) identified? Yes No
 - Significant deficiency(ies) identified? Yes None reported
 - Noncompliance material to financial statements noted? Yes No
- Federal Awards
 - Internal control over major programs:
 - Material weakness(es) identified? Yes No
 - Significant deficiency(ies) identified? Yes None reported
 - Type of auditors' report issued on compliance for major programs: Unmodified
 - Any audit findings disclosed that are required to be reported in accordance with 2CFR200.516(1)? Yes No
 - Identification of major federal programs:
 - 21.019 COVID-19 - Coronavirus Relief Fund
 - 93.354 COVID-19 - Public Health Emergency Response
 - Dollar threshold used to distinguish between type A and type B programs: \$3,000,000
 - Auditee qualified as low-risk auditee? Yes No

Section II—Financial Statements Findings

None reported.

Section III—Award Findings and Questioned Costs

None reported