



COMMISSIONERS COURT  
COMMUNICATION

COURT ORDER NUMBER 145576

PAGE 1 OF 23

DATE: 8/5/2025

SUBJECT: **RECEIVE AND FILE THE SINGLE AUDIT REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**\*\*\* CONSENT AGENDA \*\*\***

**COMMISSIONERS COURT ACTION REQUESTED**

It is requested that the Commissioners Court receive and file the Single Audit Report for Fiscal Year Ended September 30, 2024.

**BACKGROUND**

On April 15, 2025, the Commissioners Court received and filed the Annual Financial Audit for FY 2024, conducted by Weaver and Tidwell, LLP. The Single Audit Report—covering federal and state programs—is attached and was issued later, as is customary due to added compliance requirements.

**FISCAL IMPACT**

No direct fiscal impact for this item.

***NOTE: A hard copy will be provided to each Commissioners Court member.***

SUBMITTED BY	Auditor	PREPARED BY:	Juanita Mendoza
		APPROVED BY:	Kimberly Buchanan

# Tarrant County, Texas

Single Audit Reports  
September 30, 2024

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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**

The Honorable County Judge and Commissioners Court  
Tarrant 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 (*Government Auditing Standards*), 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, 2024, 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 28, 2025. 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), as described in our report on the 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.

**Report on 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 the 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 County'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 or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the 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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Weaver and Tidwell, L.L.P.*

WEAVER AND TIDWELL, L.L.P.

Fort Worth, Texas  
June 27, 2025

**Independent Auditor's Report on Compliance for  
Each Major Federal Program; Report on Internal Control over  
Compliance; and Report on the Schedule of Expenditures  
of Federal and State Awards Required by the Uniform Guidance  
and Texas Grant Management Standards**

The Honorable County Judge and Commissioners Court  
Tarrant County, Texas

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

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

We have audited Tarrant County's (the County)'s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the Texas Grant Management Standards (TxGMS) that could have a direct and material effect on each of the County's major federal and state programs for the year ended September 30, 2024. The 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.

In our opinion, the County complied, in all material respects, with the 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, 2024.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and TxGMS. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal and state programs.

### **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and TxGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and TxGMS we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and TxGMS, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on 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 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 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 and TxGMS. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and TxGMS**

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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 28, 2025, which contained unmodified opinions 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 and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and TxGMS 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 and state awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Weaver and Tidwell, L.L.P.*

WEAVER AND TIDWELL, L.L.P.

Fort Worth, Texas  
June 27, 2025

# Tarrant County, Texas

## Schedule of Expenditures of Federal and State Awards

### Year Ended September 30, 2024

Federal Grantor/ Pass-Through Grantor Program Title	Assistance Listing Number	Grant/Contract Number	Federal Expenditures	Federal Amounts Passed-Through to Subrecipients
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
National School Lunch Program	10.555 <sup>1</sup>	NT4XL1YGLGC5	\$ 305,664	\$ -
Total ALN 10.555			<u>305,664</u>	<u>-</u>
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	HHS000806700001	(967)	-
Pass-Through from Texas Health and Human Services Commission	10.557	HHS000806700001	7,255,707	-
Total ALN 10.557			<u>7,254,740</u>	<u>-</u>
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561 <sup>2</sup>	HHS000806700001	15,719	-
Pass-Through from Texas Health and Human Services Commission			<u>15,719</u>	<u>-</u>
Total ALN 10.561				
Total U.S. Department of Agriculture			<u>7,576,123</u>	<u>-</u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
Community Development Block Grants/Entitlement Grants - 47thYear	14.218 <sup>3</sup>	B-21-UC-48-0001	914,643	-
Community Development Block Grants/Entitlement Grants - 48thYear	14.218 <sup>3</sup>	B-22-UC-48-0001	1,841,975	-
Community Development Block Grants/Entitlement Grants - 49thYear	14.218 <sup>3</sup>	B-23-UC-48-0001	1,657,863	32,275
Community Development Block Grants/Entitlement Grants - 50thYear	14.218 <sup>3</sup>	B-24-UC-48-0001	5,723	-
COVID-19 Community Development Block Grants/Entitlement Grants - 46thYear	14.218 <sup>3</sup>	B20-UW-48-0001	766,448	-
Total ALN 14.218			<u>5,186,652</u>	<u>32,275</u>
Emergency Solutions Grant Program - 48th Year	14.231	E-22-UC-48-0001	15,138	4,012
Emergency Solutions Grant Program - 49th Year	14.231	E-23-UC-48-0001	231,030	147,478
COVID-19 Emergency Solutions Grant Program - 46th Year	14.231	E-20-UW-48-0001	499,372	448,641
Total ALN 14.231			<u>745,540</u>	<u>600,131</u>
Continuum of Care Program	14.267	TX0114L6T012215	146,728	141,910
Continuum of Care Program	14.267	TX0114L6T012316	1,883	-
Continuum of Care Program	14.267	TX0093L6T012215	133,808	125,471
Continuum of Care Program	14.267	TX0093L6T012316	117,709	106,827
Continuum of Care Program	14.267	TX0115L6T012114	20,299	19,957
Continuum of Care Program	14.267	TX0115L6T012215	30,532	26,306
Continuum of Care Program	14.267	TX0116L6T012215	178,089	170,810
Continuum of Care Program	14.267	TX0116L6T012316	866	-
Continuum of Care Program	14.267	TX0113L6T012215	694,266	475,680
Continuum of Care Program	14.267	TX0113L6T012316	315,642	162,461
Continuum of Care Program	14.267	TX0287L6T012110	48,097	46,866
Continuum of Care Program	14.267	TX0287L6T012211	344,862	329,800
Continuum of Care Program	14.267	TX0259L6T012110	18,600	17,776
Continuum of Care Program	14.267	TX0259L6T012211	103,289	98,268
Continuum of Care Program	14.267	TX0321L6T012109	6,800	6,321
Continuum of Care Program	14.267	TX0321L6T012210	92,009	85,966
Continuum of Care Program	14.267	TX0418L6T012105	65,996	63,739
Continuum of Care Program	14.267	TX0418L6T012206	631,246	603,525
Continuum of Care Program	14.267	TX0447L6T012105	32,187	30,409
Continuum of Care Program	14.267	TX0447L6T012206	545,871	523,960
Continuum of Care Program	14.267	TX0320L6T012106	6,429	-
Continuum of Care Program	14.267	TX0320L6T012207	91,835	-
Continuum of Care Program	14.267	TX0320L6T012308	28,229	-
Total ALN 14.267			<u>3,655,272</u>	<u>3,036,052</u>
COVID-19 Home Investment Partnerships Program - ARP	14.239	M21-DP-48-0200	88,718	-
Home Investment Partnerships Program - 28th Year	14.239	M19-DC-48-0200	(144,537)	-
Home Investment Partnerships Program - 30th Year	14.239	M21-DC-48-0200	584	-
HUD- Home Investment Partnership Act - 31st Year	14.239	M22-DC-48-0200	295,295	-
Total ALN 14.239			<u>240,060</u>	<u>-</u>
Housing Opportunities for Persons with AIDS	14.241	TX-H20-0024-00	29,487	23,490
Pass-Through from Texas Department of State Health Services	14.241	HHS001317100005-01	31,007	29,977
Pass-Through from Texas Department of State Health Services	14.241	HHS001317100005	267,968	260,836
Total ALN 14.241			<u>328,462</u>	<u>314,303</u>

See Accompanying Notes to the Schedule of Expenditures of Federal and State Awards.

# Tarrant County, Texas

## Schedule of Expenditures of Federal and State Awards

### Year Ended September 30, 2024

Federal Grantor/ Pass-Through Grantor Program Title	Assistance Listing Number	Grant/Contract Number	Federal Expenditures	Federal Amounts Passed-Through to Subrecipients
Section 8 Housing Choice Vouchers - Administrative Reserve (Pre-FY2004)	14.871 <sup>4</sup>	TX431AFHV03	(1,525)	-
Section 8 Housing Choice Vouchers - Administrative Reserve (Post-FY2004)	14.871 <sup>4</sup>	TX431AFHV03	37,327	-
COVID-19 Section 8 Housing Choice Vouchers - Emergency Housing Voucher Program	14.871 <sup>4</sup>	TX431EH0001	1,508,037	-
Section 8 Housing Choice Vouchers - Fostering Youth Independence	14.871 <sup>4</sup>	TX431VO	39,056	-
Section 8 Housing Choice Vouchers - Fostering Youth Independence	14.871 <sup>4</sup>	TX431VO	169,109	-
Section 8 Housing Choice Vouchers - Administration (CY19)	14.871 <sup>4</sup>	TX21V431000082	(192)	-
Section 8 Housing Choice Vouchers - Administration (CY22)	14.871 <sup>4</sup>	TX21V431000082	2,623	-
Section 8 Housing Choice Vouchers - Administration (CY23)	14.871 <sup>4</sup>	TX21V431000082	456,413	-
Section 8 Housing Choice Vouchers - Administration (CY24)	14.871 <sup>4</sup>	TX21V431000082	1,910,653	-
Section 8 Housing Choice Vouchers - Portability	14.871 <sup>4</sup>	TX21V431000082	769,287	-
Section 8 Housing Choice Vouchers(CY16)	14.871 <sup>4</sup>	TX21V431000082	77,629	-
Section 8 Housing Choice Vouchers(CY17)	14.871 <sup>4</sup>	TX21V431000082	(77,641)	-
Section 8 Housing Choice Vouchers(CY18)	14.871 <sup>4</sup>	TX21V431000082	(96,146)	-
Section 8 Housing Choice Vouchers(CY19)	14.871 <sup>4</sup>	TX21V431000082	21,357	-
Section 8 Housing Choice Vouchers(CY20)	14.871 <sup>4</sup>	TX21V431000082	(19,797)	-
Section 8 Housing Choice Vouchers(CY21)	14.871 <sup>4</sup>	TX21V431000082	5,705	-
Section 8 Housing Choice Vouchers(CY22)	14.871 <sup>4</sup>	TX21V431000082	165,185	-
Section 8 Housing Choice Vouchers(CY23)	14.871 <sup>4</sup>	TX21V431000082	8,308,576	-
Section 8 Housing Choice Vouchers(CY23)	14.871 <sup>4</sup>	TX21V431000082	26,733,201	-
COVID-19 Pass-Through from Tarrant County Homeless Coalition	14.871 <sup>4</sup>	140882	182,225	-
Total ALN 14.871			<u>40,191,082</u>	<u>-</u>
Section 8 Housing - Mainstream	14.879	TX431DV0001	(2,428)	-
Section 8 Housing - Mainstream	14.879	TX431DV0001	740,871	-
Section 8 Housing - Mainstream	14.879	TX431DV0001	1,863,423	-
Section 8 Housing - Mainstream	14.879	TX431DV0001	108,980	-
Total ALN 14.879			<u>2,710,846</u>	<u>-</u>
Family Self-Sufficiency Program (CY23)	14.896	FSS23TX5420	57,305	-
Family Self-Sufficiency Program (CY22)	14.896	FSS23TX542001	188,492	-
Total ALN 14.896			<u>245,797</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development			<u>53,303,711</u>	<u>3,982,761</u>
<b>U.S. DEPARTMENT OF THE INTERIOR</b>				
Historic Preservation Fund Grants-In-Aid				
Pass-Through from Texas Historical Commission	15.904	TX-22-007	38,309	-
Total ALN 15.904			<u>38,309</u>	<u>-</u>
Total U.S. Department of The Interior			<u>38,309</u>	<u>-</u>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
Missing and Unidentified Human Remains (MUHR) Program	16.050	15PBJA-23-GG-00826-MISP	126,517	-
			<u>126,517</u>	<u>-</u>
Services for Trafficking Victims	16.320	2020-VT-BX-K028	94,333	(46)
Services for Trafficking Victims	16.320	15POVC-23-GK-02747-HT	130,416	33,610
Total ALN 16.320			<u>224,749</u>	<u>33,564</u>
Missing Children's Assistance				
Pass-Through from City of Dallas Police Department	16.543	15PJDP-22-GK-04883-MECP	14,730	-
Pass-Through from City of Dallas Police Department	16.543	15PJDP-22-GK-04883-MECP	7,462	-
Total ALN 16.543			<u>22,192</u>	<u>-</u>
Crime Victim Assistance				
Pass-Through from Texas Office of the Governor, CJD	16.575	3344805	385,589	-
Total ALN 16.575			<u>385,589</u>	<u>-</u>
Violence Against Women Formula Grants				
Pass-Through from Texas Office of the Governor, CJD	16.588	3101808	92,129	-
Pass-Through from Texas Office of the Governor, CJD	16.588	3101809	20,930	-
Total ALN 16.588			<u>113,059</u>	<u>-</u>

See Accompanying Notes to the Schedule of Expenditures of Federal and State Awards.

# Tarrant County, Texas

## Schedule of Expenditures of Federal and State Awards

### Year Ended September 30, 2024

Federal Grantor/ Pass-Through Grantor Program Title	Assistance Listing Number	Grant/Contract Number	Federal Expenditures	Federal Amounts Passed-Through to Subrecipients
State Criminal Alien Assistance Program (S.C.A.A.P.) Total ALN 16.606	16.606	15PBJA-23-RR-05901-SCAA	542,035 <u>542,035</u>	- <u>-</u>
Edward Byrne Memorial Justice Assistance Grant Program Pass-Through from the City of Fort Worth, Texas Pass-Through from the City of Fort Worth, Texas Total ALN 16.738	16.738 16.738	15PBJA-21-GG-01878-JAGX 15PBJA-22-GG-02085-JAGX	72,207 118,704 <u>190,911</u>	72,207 118,704 <u>190,911</u>
DNA Backlog Reduction Program DNA Backlog Reduction Program DNA Backlog Reduction Program Total ALN 16.741	16.741 16.741 16.741	15PBJA-21-GG-03189-DNAX 15PBJA-22-GG-01583-DNAX 15PBJA-23-GG-01368-DNAX	160,116 332,181 10,691 <u>502,988</u>	- - - <u>-</u>
Equitable Sharing Program (Asset Forfeiture Funds)- District Attorney Equitable Sharing Program (Asset Forfeiture Funds)- Sheriff Total ALN 16.922	16.922 16.922	N/A N/A	3,158 14,333 <u>17,491</u>	- - <u>-</u>
Total U.S. Department of Justice			<u>2,125,531</u>	<u>224,475</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
Highway Planning & Construction - Courtesy Patrol Program Pass-Through from Texas Department of Transportation Pass-Through from Texas Department of Transportation Total ALN 20.205	20.205 20.205	02-2XXF5001 02-2XXF5001	1,980,240 141,733 <u>2,121,973</u>	- - <u>-</u>
Total U.S. Department of Transportation			<u>2,121,973</u>	<u>-</u>
<b>U.S. DEPARTMENT OF THE TREASURY</b>				
Equitable Sharing Program (Asset Forfeiture Funds)- Sheriff Total ALN 21.016	21.016	N/A	53,664 <u>53,664</u>	- <u>-</u>
COVID-19 Emergency Rental Assistance Program COVID-19 Emergency Rental Assistance Program Total ALN 21.023	21.023 21.023	ERA-210160184 ERA2-0362	(881) 82,174 <u>81,293</u>	- - <u>-</u>
COVID-19 American Rescue Plan COVID-19 Pass-Through from Office of Court Administration Total ALN 21.027	21.027 21.027	N/A N/A	124,124,942 181,474 <u>124,306,416</u>	67,395,925 - <u>67,395,925</u>
Total U.S. Department of The Treasury			<u>124,441,373</u>	<u>67,395,925</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Medical Reserve Corps Small Grant Program Pass-Through from NACCHO Pass-Through from NACCHO Pass-Through from NACCHO Pass-Through from NACCHO Pass-Through from NACCHO Pass-Through from NACCHO Pass-Through from Texas Department of State Health Services Total ALN 93.008	93.008 93.008 93.008 93.008 93.008 93.008 93.008	MRC-11-0155 MRC-17-0156 MRC-20-0155 MRC-21-0155 MRC-22-0155 MRC RISE 22 UNIT 0155 HHS001409300016	1,901 4,820 244 10,000 8,921 10,055 1,378 <u>37,319</u>	- - - - - - - <u>-</u>
Public Health Emergency Preparedness Pass-Through from Texas Department of State Health Services Pass-Through from Texas Department of State Health Services Pass-Through from Texas Department of State Health Services Pass-Through from Texas Department of State Health Services Pass-Through from Texas Department of State Health Services Pass-Through from Texas Department of State Health Services Pass-Through from Texas Department of State Health Services Total ALN 93.069	93.069 93.069 93.069 93.069 93.069 93.069 93.069	HHS001311400003 HHS001311400003-01 HHS001311200012 HHS001439500012 537-18-0145-00001-06 HHS001311300006 HHS001439300000-01	179,951 43,467 840,144 280,848 (50) 196,297 33,334 <u>1,573,991</u>	- - - - - - - <u>-</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs Pass-Through from Texas Department of State Health Services Pass-Through from Texas Department of State Health Services Pass-Through from Texas Department of State Health Services Total ALN 93.116	93.116 93.116 93.116	HHS001096400025-01 HHS001096400025-02 HHS001437400026	(56,085) 399,160 132,792 <u>475,867</u>	- - - <u>-</u>
Coordinated Services & Access to Research for Women, Infants, Children and Youth Coordinated Services & Access to Research for Women, Infants, Children and Youth Total ALN 93.153	93.153 93.153	5 H12HA24819-11-00 5 H12HA24819-12-00	507,833 108,880 <u>616,713</u>	436,656 95,824 <u>532,480</u>

See Accompanying Notes to the Schedule of Expenditures of Federal and State Awards.

# Tarrant County, Texas

## Schedule of Expenditures of Federal and State Awards

### Year Ended September 30, 2024

Federal Grantor/ Pass-Through Grantor Program Title	Assistance Listing 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	(34)	-
Pass-Through from Texas Department of State Health Services	93.268	HHS001331300048	695,402	-
Pass-Through from Texas Department of State Health Services	93.268	HHS001331300048-01	85,994	-
COVID-19 Pass-Through from Texas Department of State Health Services	93.268	HHS001019500030	2,653,803	-
COVID-19 Pass-Through from Texas Department of State Health Services	93.268	HHS001019500030-3	2,719,417	-
Total ALN 93.268			<u>6,154,582</u>	<u>-</u>
Epidemiology and Laboratory Capacity for Infectious Diseases				
COVID-19 Pass-Through from Texas Department of State Health Services	93.323	HHS000812700030	1,104,812	-
Total ALN 93.323			<u>1,104,812</u>	<u>-</u>
Public Health Emergency Response				
COVID-19 Pass-Through from Texas Department of State Health Services	93.354	HHS001084300001	99,470	-
Total ALN 93.354			<u>99,470</u>	<u>-</u>
COVID-19 Activities to Support STLT Health Department Response to Public Health or Healthcare Crises	93.391	1 NH75OT000054-01-00	5,552,485	463,945
Total ALN 93.391			<u>5,552,485</u>	<u>463,945</u>
Promoting Safe and Stable Families				
Pass-Through from Texas Department of Family and Protective Services	93.556	HHS000841700005	230,025	135,673
Pass-Through from Texas Department of Family and Protective Services	93.556	HHS000841700005	7,802	-
Total ALN 93.556			<u>237,827</u>	<u>135,673</u>
Temporary Assistance for Needy Families				
Pass-Through from Texas Department of Family and Protective Services	93.558 <sup>5</sup>	HHS000791900002	850,975	-
Pass-Through from Texas Department of Family and Protective Services	93.558 <sup>5</sup>	HHS000791900002	102,474	-
Total ALN 93.558			<u>953,449</u>	<u>-</u>
Refugee and Entrant Assistance-State Administered Programs				
Pass-Through from U.S. Committee for Refugees and Immigrants	93.566	2023-TARTX-07	2,516	-
Pass-Through from U.S. Committee for Refugees and Immigrants	93.566	2024 TARTX-08	2,166,007	-
Total ALN 93.566			<u>2,168,523</u>	<u>-</u>
Community-Based Child Abuse Prevention Grants				
COVID-19 Pass-Through from Texas Department of Family and Protective Services	93.590	HHS000841700005	149,523	135,000
COVID-19 Pass-Through from Texas Department of Family and Protective Services	93.590	HHS000841700005	469	-
COVID-19 Pass-Through from Texas Department of Family and Protective Services	93.590	HHS000841700005	187,000	187,000
Total ALN 93.590			<u>336,992</u>	<u>322,000</u>
Grants to States for Access and Visitation Programs				
Pass-Through from Texas Office of the Attorney General	93.597	21-C0005	144	-
Pass-Through from Texas Office of the Attorney General	93.597	21-C0005	66,010	-
Total ALN 93.597			<u>66,154</u>	<u>-</u>
Foster Care Title IV-E				
Pass-Through from Texas Department of Family and Protective Services (CPS)	93.658	23941254	46,725	-
Pass-Through from Texas Department of Family and Protective Services (DA)	93.658	23941256	55,483	-
Total ALN 93.658			<u>102,208</u>	<u>-</u>
Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program Parts A and B	93.686	5 UT8HA33961-04-00	930,288	451,038
Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program Parts A and B	93.686	5 UT8HA33961-05-00	556,793	275,919
Total ALN 93.686			<u>1,487,081</u>	<u>726,957</u>
Medicaid Administrative Claiming (MAC)				
Pass-Through from Texas Health and Human Services Commission	93.778 <sup>6</sup>	HHS000537900074-01	863,263	-
Total ALN 93.778			<u>863,263</u>	<u>-</u>
HIV Emergency Relief Project Grants	93.914	2 H89HA00047-27-01	(4,715)	(4,715)
HIV Emergency Relief Project Grants	93.914	5 H89HA00047-28-00	2,130,900	1,718,689
HIV Emergency Relief Project Grants	93.914	5 H89HA00047-29-00	2,730,991	2,333,282
Total ALN 93.914			<u>4,857,176</u>	<u>4,047,256</u>
HIV Care Formula Grants (Ryan White Part B)				
Pass-Through from Texas Department of State Health Services	93.917	HHS001122200005-01	445,485	348,812
Pass-Through from Texas Department of State Health Services	93.917	HHS001122200005-02	328,210	256,983
Total ALN 93.917			<u>773,695</u>	<u>605,795</u>
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	5 H76HA00123-32-00	179,310	145,440
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	5 H76HA00123-33-00	596,258	544,169
Total ALN 93.918			<u>775,568</u>	<u>689,609</u>

See Accompanying Notes to the Schedule of Expenditures of Federal and State Awards.

# Tarrant County, Texas

## Schedule of Expenditures of Federal and State Awards

### Year Ended September 30, 2024

Federal Grantor/ Pass-Through Grantor Program Title	Assistance Listing Number	Grant/Contract Number	Federal Expenditures	Federal Amounts Passed-Through to Subrecipients
<b>HIV Prevention Activities- Health Department Based</b>				
Pass-Through from Texas Department of State Health Services	93.940	HHS000284500001-05	28,005	-
Pass-Through from Texas Department of State Health Services	93.940	HHS000077800038-04	(6)	-
Pass-Through from Texas Department of State Health Services	93.940	HHS000077800038-05	457,193	-
Pass-Through from Texas Department of State Health Services	93.940	HHS000897700004-03	383,786	103,535
Pass-Through from Texas Department of State Health Services	93.940	HHS000897700004-05	53,155	-
Pass-Through from Texas Department of State Health Services	93.940	HHS000897700004-05	76,480	-
Pass-Through from Texas Department of State Health Services	93.940	HHS001315900008	227,948	-
Total ALN 93.940			1,226,561	103,535
<b>HIV/AIDS Surveillance</b>				
Pass-Through from Texas Department of State Health Services	93.944	HHS000284500001	28,761	-
Pass-Through from Texas Department of State Health Services	93.944	HHS000284500001-05	101,719	-
Total ALN 93.944			130,480	-
<b>Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health</b>				
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	1 NE11OE000043-01-00	750,229	-
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	1 NE11OE000043-01-00	2,728,892	-
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	5 NE11OE000043-02-00	1,339,400	-
Pass-Through from Texas Department of State Health Services	93.967	HHS000696200001-04	(34)	-
Pass-Through from Texas Department of State Health Services	93.967	HHS000696200001-06	135,232	-
Pass-Through from Texas Department of State Health Services	93.967	HHS001452400001	21,768	-
Total ALN 93.967			4,975,487	-
<b>Preventive Health Services - STD Control Grants</b>				
Pass-Through from Texas Department of State Health Services	93.977	HHS001315900008	358,940	-
Pass-Through from Texas Department of State Health Services	93.977	HHS001315900008-01	117,254	-
Pass-Through from Texas Department of State Health Services	93.977	HHS001120300014	(101)	-
Pass-Through from Texas Department of State Health Services	93.977	HHS001120300014-02	184,208	-
Pass-Through from Texas Department of State Health Services	93.977	HHS001120300014-04	371,715	-
Total ALN 93.977			1,032,016	-
<b>Preventive Health and Health Services Block Grant</b>				
Pass-Through from Texas Department of State Health Services	93.991	HHS0013249000050	132,346	-
Pass-Through from Texas Department of State Health Services	93.991	HHS0013249000050	21,265	-
Total ALN 93.991			153,611	-
Total U.S. Department of Health and Human Services			35,755,330	7,627,250
<b>U.S. DEPARTMENT OF HOMELAND SECURITY/FEMA</b>				
Emergency Food and Shelter National Board Program	97.024	Phase 41	32,500	-
Total ALN 97.024			32,500	-
Pass-Through from Texas Office of the Governor, HSGD	97.067	2984808	68,315	-
Pass-Through from Texas Office of the Governor, HSGD	97.067	2984807	(350)	-
Pass-Through from Texas Office of the Governor, HSGD	97.067	2984809	89,000	-
Pass-Through from Texas Office of the Governor, HSGD	97.067	4126704	28,000	-
Total ALN 97.067			184,965	-
Total U.S. Department of Homeland Security/FEMA			217,465	-
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>			<b>\$ 225,579,815</b>	<b>\$ 79,230,411</b>

<sup>1</sup>Reported as Child Nutrition Cluster, as required by Compliance Supplement May 2024

<sup>2</sup>Reported as SNAP Cluster, as required by Compliance Supplement May 2024

<sup>3</sup>Reported as CDBG-Entitlement/Special Purpose Grants Cluster, as required by Compliance Supplement May 2024

<sup>4</sup>Reported as Housing Voucher Center Cluster, as required by Compliance Supplement May 2024

<sup>5</sup>Reported as 477 Cluster, as required by Compliance Supplement May 2024

<sup>6</sup>Reported as Medicaid Cluster, as required by Compliance Supplement May 2024

# Tarrant County, Texas

## Schedule of Expenditures of Federal and State Awards

### Year Ended September 30, 2024

State Grantor/ Pass-Through Grantor Program Title	Grant/Contract Number	State Expenditures	State Amounts Passed-Through to Subrecipients
<b>TEXAS DEPARTMENT OF STATE HEALTH SERVICES/HHSC</b>			
State Services	HHS001317000005	\$ 1,031,716	\$ 1,034,336
State Services	HHS001317000005-01	40,012	34,273
HIV Care Formula Grants (Ryan White Part B)	HHS001122200005	43,513	34,070
HIV Care Formula Grants (Ryan White Part B)	HHS001122200005	50,539	39,571
Infectious Disease Surveillance and Epidemiology		19,157	-
Infectious Disease Surveillance and Epidemiology	HHS001315700027	200,808	-
HIV Prevention	HHS000077800038-05	35,000	-
HIV Prevention	HHS000077800038-06	36,128	-
STD/HIV Prevention	HHS001315900008	752,919	-
TB/PC-Tuberculosis Control	HHS001182200024	(6)	-
TB/PC-Tuberculosis Control	HHS001182200024	731,977	-
Immunization Division	HHS001331300048	325,786	-
Infectious Disease Control Unit/FLU Lab	HHS000442100006	(47)	-
Infectious Disease Control Unit/FLU Lab	HHS001323100006	3,626	-
Healthy Texas Mothers and Babies Community Coalitions	HHS001130300008	21,566	-
Healthy Texas Mothers and Babies Community Coalitions	HHS001130300008	5,092	-
Preventive Health and Health Services Block Grant	HHS001324900050	112,154	-
Total Texas Department of State Health Services		3,409,940	1,142,250
<b>OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION</b>			
Veterans Court Project	2285215	132,432	-
Veterans Court Project	2285216	15,677	-
Reaching Independence through Self Empowerment (RISE)	2589512	325,637	-
Reaching Independence through Self Empowerment (RISE)	2589513	22,958	-
DIRECT Court Program	2985209	143,917	-
DIRECT Court Program	2589513	14,265	-
Mental Health Diversion Court Program	2285215	82,660	-
Mental Health Diversion Court Program	1828917	7,503	-
Family Recovery Court	4521902	48,722	-
Reconnecting Youth Program	4231403	89,942	-
Human Trafficking Prosecution Unit	4765201	335,994	-
Total Office of the Governor, Criminal Justice Division		1,219,707	-

See Accompanying Notes to the Schedule of Expenditures of Federal and State Awards.

# Tarrant County, Texas

## Schedule of Expenditures of Federal and State Awards

### Year Ended September 30, 2024

State Grantor/ Pass-Through Grantor Program Title	Grant/Contract Number	State Expenditures	State Amounts Passed-Through to Subrecipients
<b>THE STATE OF TEXAS MOTOR VEHICLE CRIME PREVENTION AUTHORITY</b>			
Tarrant Regional Auto Crimes Task Force	608-23-2200000	(3,849)	-
Tarrant Regional Auto Crimes Task Force	608-24-2200000	1,860,143	-
Tarrant Regional Auto Crimes Task Force	608-25-2200000	64,580	-
Total State of Texas Motor Vehicle Crime Prevention Authority Prevention Authority		1,920,874	-
<b>TEXAS DEPARTMENT OF TRANSPORTATION</b>			
Highway Planning & Construction - Courtesy Patrol Program	02-2XXF5001	495,060	-
Highway Planning & Construction - Courtesy Patrol Program	02-2XXF0001	35,433	-
Total Department of Transportation		530,493	-
<b>OFFICE OF THE ATTORNEY GENERAL</b>			
Bilingual Victims Assistance Coordinator	C-00930	61,374	-
Bilingual Victims Assistance Coordinator	C-01579	4,125	-
Texas Statewide Automated Victim Notification Service (SAVNS)	C-01177	81,982	-
Total Office of the Attorney General		147,481	-
<b>TEXAS INDIGENT DEFENSE COMMISSION</b>			
Indigent Defense Formula Grant	212-21-220	996,517	-
Total Texas Indigent Defense Commission		996,517	-
<b>TEXAS DEPARTMENT OF FAMILY AND PROTECTIVE SERVICES</b>			
Promoting Safe and Stable Families - CYD Project	HHS000841700005	156,966	92,581.00
Promoting Safe and Stable Families - CYD Project	HHS000841700005	5,324	-
Temporary Assistance for Needy Families - NFP Project	HHS000791900002	106,709	-
Total Texas Department of Family and Protective Services		268,999	92,581.00
<b>TEXAS VETERANS COMMISSION FUND</b>			
Tarrant County Veterans Court	GT-VTC22-010	3,371	-
Tarrant County Veterans Court	R-2022-05771	126,557	-
Tarrant County Veterans Court	VTC24-V-036	27,297	-
Total Texas Veterans Commission Fund		157,225	-
<b>TOTAL STATE FINANCIAL ASSISTANCE</b>		<b>\$ 8,651,236</b>	<b>\$ 1,234,831</b>

See Accompanying Notes to the Schedule of Expenditures of Federal and State Awards.

# Tarrant County, Texas

## Notes to Schedule of Expenditures of Federal Awards

### Note 1. Basis of Accounting and Summary of Significant Accounting Policies

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 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.

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

<b>Program Name</b>	<b>Assistance Listing Number</b>	<b>Prior Year Expenditures Amount</b>
Foster Care Title IV-E	93.658	\$ 46,725

### Note 2. De Minimis Indirect Cost Rate

The County has elected to use the 10% de minimis indirect cost rate for federal grant programs.

### Note 3. Period of Availability

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.

# Tarrant County, Texas

## Notes to Schedule of Expenditures of State Awards

### **Note 1. Basis of Accounting and Summary of Significant Accounting Policies**

The schedule of expenditures of state 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 state financial reports filed with the grantor agencies because of accruals, which would be included in the next report filed with the agency.

State 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 County participates in numerous state 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.

### **Note 2. Period of Availability**

The period of availability for state grant funds for the purpose of liquidation of outstanding obligations made on or before the ending date of the state project period extends 30 to 90 days beyond the state project period ending date, in accordance with provisions in the TxGMS.

# Tarrant County, Texas

## Schedule of Findings and Questioned Costs

### Year Ended September 30, 2024

#### I. Summary of the Auditor's Results

##### Financial Statements:

An unmodified opinion was issued on the financial statements.

Internal control over financial reporting:

Material weakness(es) identified?	_____ Yes	_X_ No
Significant deficiency(ies) identified that are not considered a material weakness?	_____ Yes	_X_ None reported
Noncompliance material to financial statements noted?	_____ Yes	_X_ No

##### Federal Awards:

An unmodified opinion was issued on compliance for major programs.

Internal control over major programs:

Material weakness(es) identified?	_____ Yes	_X_ No
Significant deficiency(is) identified that are not considered a material weakness?	_____ Yes	_X_ None reported
Any audit findings disclosed that were required to be reported in accordance with 2 CFR 200.516(a)?	_____ Yes	_X_ No

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
10.557	Special Supplemental Nutrition Program for Women, Infants, Children
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.914	HIV Emergency Relief Project Grants
93.967	Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health

The dollar threshold used to distinguish between type A and type B programs: \$3,000,000

Auditee qualified as a low-risk auditee? \_X\_ Yes      \_\_\_\_\_ No

**Tarrant County, Texas**  
 Schedule of Findings and Questioned Costs - Continued  
 Year Ended September 30, 2024

State Awards:

An unmodified opinion was issued on compliance for major programs.

Internal control over major programs:

Material weakness(es) identified?	_____ Yes	_X_ No
Significant deficiency(is) identified that are not considered a material weakness?	_____ Yes	_X_ None reported
Any audit findings disclosed that were required to be reported in accordance with TxGMS?	_____ Yes	_X_ No

Identification of major programs:

<u>State Identifying Number</u>	<u>Name of State Program</u>
HHS001317000005, HHS001317000005-01 608-23-2200000, 608-24-2200000, 608-25-2200000 212-21-220	State Services Tarrant Regional Auto Crimes Task Force Indigent Defense Formula Grant

The dollar threshold used to distinguish between type A and type B programs:	\$750,000
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# **Tarrant County, Texas**

## Schedule of Findings and Questioned Costs - Continued Year Ended September 30, 2024

### **II. Findings Relating to the Financial Statements Which are Required to be Reported in Accordance with *Generally Accepted Government Auditing Standards***

None

### **III. Findings and Questioned Costs for Federal Awards**

None

**Tarrant County, Texas**  
Status of Prior Year Findings  
Year Ended September 30, 2024

**Finding 2023-001: Material Weakness in Controls over Financial Reporting – Actuarial Valuation of Total OPEB Liability**

Status: Corrected

**Tarrant County, Texas**  
Status of Prior Year Findings - Continued  
Year Ended September 30, 2024

**Finding 2023-002: Reporting – Significant Deficiency in Controls over Compliance and Noncompliance**

Federal Program: Epidemiology and Laboratory Capacity for Infectious Diseases

Assistance Listing Number: 93.323

Status: Corrected

**Tarrant County, Texas**  
Status of Prior Year Findings - Continued  
Year Ended September 30, 2024

**Finding 2023-003: Significant Deficiency in Controls over Compliance and Noncompliance**

State Program: STD & HIV Prevention Program Grant

Award/Contract: HHS000288900007

Status: Corrected