

Travis County, Texas

**Reports on Federal and State Awards
for the Year Ended September 30, 2022**

**Travis County, Texas
Table of Contents**

Auditor Prepared

Page

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* 1

Independent Auditors' Report on Compliance with Requirements That Could Have A Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance With 2 CFR Part 200 Code of Federal Regulations and the State of Texas Single Audit Circular (Includes Reporting on Schedule of Expenditures of Federal Awards) 3

Schedule of Findings and Questioned Costs 7

Auditee Prepared

Schedule of Expenditures of Federal Awards 8

Schedule of Expenditures of State Awards 13

Notes to Schedules of Expenditures of Federal and State Awards 15

Schedule of Prior Year Audit Findings 16



**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**

**To the Honorable County Judge and Commissioners of
Travis County, Texas**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Travis County, Texas (the County), which comprise the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information as of September 30, 2022, and for the year then ended, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated February 28, 2023.

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) to determine the 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 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 the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, including the Public Funds Investment Act (Section 2256, Texas Government Code), 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 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.

Atchley & Associates LLP

Austin, Texas
February 28, 2023



**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH THE UNIFORM GUIDANCE AND
THE STATE OF TEXAS SINGLE AUDIT CIRCULAR
(Includes Reporting on Schedule of Expenditures of Federal and State Awards)**

To the Honorable County Judge and Commissioners of
Travis County, Texas

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal Program

We have audited Travis County, Texas' (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and in the *State of Texas Single Audit Circular* that could have a direct and material effect each of the County's major federal and state programs for the year ended September 30, 2022. The County's major federal and state programs are identified in the summary of auditors' 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, 2022.

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*); 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 the *State of Texas Single Audit Circular*. 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 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.

Auditors' 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 the *State of Texas Single Audit Circular* 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 the *State of Texas Single Audit Circular*, 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, 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

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 or 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 or state program and to test and report on internal control over compliance in accordance with Uniform Guidance and the *State of Texas Single Audit Circular*, 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 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 Auditors' 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 Uniform Guidance and the *State of Texas Single Audit Circular*. 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 the *State of Texas Single Audit Circular*

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise Travis County's basic financial statements. We issued our report thereon dated February 28, 2023, which contained unmodified opinions of those 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 *The State of Texas Single Audit Circular* and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Atchley & Associates LLP

Austin, Texas
February 28, 2023

TRAVIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SEPTEMBER 30, 2022

	<u>Description</u>
I. Summary of Auditor's Results	
Financial Statements	
a. Type of auditors' report issued:	Unmodified
Internal Control Over Financial Reporting	
b. Material weakness(es) identified Significant deficiency(ies) that are not considered to be material	None
c. weaknesses?	None Reported
d. Noncompliance material to the financial statements noted?	None
Federal and State Awards	
Internal control over major programs:	
e. Material weakness(es) identified Significant deficiency(ies) that are not considered to be material	None
f. weaknesses?	None Reported
g. Type of auditors' report issued on compliance for major programs? Any audit findings disclosed that are required to be reported in	Unmodified
h. accordance with section 2 CFR 200.516(a)?	No
i. Major programs were:	
<u>Federal</u>	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	
AL# 14.218: Community Development Block Grant	
U.S. DEPARTMENT OF THE TREASURY	
AL# 21.023: Emergency Rental Assistance Program 2	
AL# 21.027: Coronavirus State and Local Fiscal Recovery Funds	
<u>State</u>	
TEXAS INDIGENT DEFENSE COMMISSION	
Formula Grant Program FY21	
Formula Grant Program FY22	
Public Defender Office & MAC Enhancement FY21	
Public Defender Office & MAC Enhancement FY22	
j. Dollar threshold considered between Type A and Type B Programs:	
Federal	\$ 1,168,483
State	\$ 750,000
k. Auditee qualified as low risk?	Yes
II. Findings Relating to Financial Statements Required to be Reported in <i>Accordance with Generally Accepted Government Accounting Standards:</i>	
None	
III. Findings and Questioned Costs for Federal and State Awards:	
None	

TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2022

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Contract Number	Expenditures	Amount Provided to Subrecipients
U.S. DEPARTMENT OF AGRICULTURE				
Child Nutrition Cluster				
Passed Through Texas Department of Agriculture:				
National School Lunch Program - Breakfast FY23	10.553	01282	\$ 7,677	\$ -
National School Lunch Program - Breakfast FY22	10.553	01282	26,123	-
National School Lunch Program-Lunch and Snack FY23	10.555	01282	15,874	-
National School Lunch Program-Lunch and Snack FY22	10.555	01282	<u>57,094</u>	<u>-</u>
Total Child Nutrition Cluster			<u>106,768</u>	<u>-</u>
Food Distribution Cluster				
Passed Through Texas Department of Agriculture:				
Commodities Program FY22	10.569	75-227022A	7,759	-
Commodities Program FY23	10.569	75-227022A	<u>78</u>	<u>-</u>
Total Food Distribution Cluster			<u>7,837</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>114,605</u>	<u>-</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
CDBG - Entitlement Grants Cluster				
Community Development Block Grant PY19	14.218	B-19-UC-48-0503	564,197	-
Community Development Block Grant PY15	14.218	B-15-UC-48-0503	4,752	-
Community Development Block Grant PY18	14.218	B-18-UC-48-0503	651,894	-
Community Development Block Grant PY20	14.218	B-20-UC-48-0503	21,899	-
Community Development Block Grant Coronavirus	14.218	B-20-UW-48-0503	(70,132)	(103,854)
Community Development Block Grant PY21	14.218	B-21-UC-48-0503	<u>106,594</u>	<u>-</u>
Total CDBG - Entitlement Grants Cluster			<u>1,279,204</u>	<u>(103,854)</u>
Passed Through Texas Department of Housing and Community Affairs:				
COVID CV Rental Assistance Meals on Wheels TERAP and TEDP	14.228	B-20-DW-48-0001	95,715	4,469
Texas Emergency Mortgage Assistance Program	14.228	B-20-DW-0001	408,932	-
Passed Through Texas General Land Office:				
Community Development Block Grant Disaster Recovery (CDBG-DR) FY19	14.228	19-281-000-B780	25,929	-
Community Development Block Grant Disaster Recovery (CDBG-DR) HBA	14.228	19-138-000-B478	<u>4,119</u>	<u>-</u>
Total Non-Clustered			<u>534,695</u>	<u>4,469</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>1,813,899</u>	<u>(99,385)</u>

(continued)

See accompanying notes to the schedule.

TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2022

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Contract Number	Expenditures	Amount Provided to Subrecipients
U.S. DEPARTMENT OF THE INTERIOR				
Passed Through Texas Historical Commission: Hayden Springs Historical Project	15.904	TX-21-008	\$ 17,499	\$ -
Total Non-Clustered			<u>17,499</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF THE INTERIOR			<u>17,499</u>	<u>-</u>
U.S. DEPARTMENT OF JUSTICE				
COPS Law Enforcement Mental Health & Wellness Act	16.710	2020MHWXK036	72,790	-
Testing of DNA Evidence	16.820	15PBJA-21-CG-02622-POST	12,636	-
Federal Forfeited Property	16.922	NA	690	-
Passed Through City of Austin: Austin Improving Criminal Justice Responses (ICJR) to Domestic Violence Sex Assault Kit Initiative Program FY20	16.590 16.833	2020-WE-AX-0018 2018-AK-BX-0027	105,357 <u>23,848</u>	- -
Total Non-Clustered			<u>215,321</u>	<u>-</u>
JAG Program Cluster				
Passed Through City of Austin: Justice Assistance Grant FY19 Justice Assistance Grant FY20	16.738 16.738	2019-DJ-BX-0572 2020-DJ-BX-0034	53,836 <u>73,522</u>	- -
Total JAG Program Cluster			<u>127,358</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>342,679</u>	<u>-</u>
U.S. DEPARTMENT OF TRANSPORTATION				
Highway Planning and Construction Cluster				
Passed Through Texas Department of Transportation: Blake Manor Shared Use Path Braker Ln North Eng & Design	20.205 20.205	CSJ: 0914-04-273 CSJ: 0914-04-280	57,143 <u>90,675</u>	- -
Total Highway Planning and Construction Cluster			<u>147,818</u>	<u>-</u>

(continued)

See accompanying notes to the schedule.

TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2022

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Contract Number	Expenditures	Amount Provided to Subrecipients
Highway Safety Cluster				
Passed Through Texas Department of Transportation:				
Underage Drinking Prevention Program FY21	20.600	2021-TRAVIS C-G-1YG-0019	\$ (75)	\$ -
Underage Drinking Prevention Program FY22	20.600	2022-TRAVIS C-G-1YG-0112	117,428	-
STEP Grant FY22	20.600	SO-S-1YG-00085	<u>7,960</u>	<u>-</u>
Total Highway Safety Cluster			<u>125,313</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>273,131</u>	<u>-</u>
U.S. DEPARTMENT OF THE TREASURY				
Equitable Sharing Program - Federal	21.016	NA	4,217	-
Coronavirus Relief Fund	21.019	NA	72,335	-
CARES Emergency Rental Assistance Program (ERAP 1)	21.023	NA	4,365,801	-
Emergency Rental Assistance Program (ERAP 2)	21.023	NA	8,381,100	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	NA	<u>12,330,276</u>	<u>1,634,127</u>
Total Non-Clustered			<u>25,153,729</u>	<u>1,634,127</u>
TOTAL U.S. DEPARTMENT OF THE TREASURY			<u>25,153,729</u>	<u>1,634,127</u>
U.S. DEPARTMENT OF ENERGY				
Passed Through Texas Department of Housing and Community Affairs:				
Weatherization Assistance Program (DOE)	81.042	56210003524	<u>77,696</u>	<u>-</u>
Total Non-Clustered			<u>77,696</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF ENERGY			<u>77,696</u>	<u>-</u>

(continued)

TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2022

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Contract Number	Expenditures	Amount Provided to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Parenting in Recovery FY21	93.243	5H79T1080280-04	\$ (10,142)	\$ -
Parenting in Recovery FY22	93.243	H79T1080280	372,817	-
CARES Act Provider Relief Fund	93.498	NA	72,622	-
Passed Through Office of the Attorney General:				
Non Title IV-D Child Support Reimbursement	93.563	01-02024	15,103	-
Non Title IV-D State Registry Child Support Reimbursement	93.563	22-C0067	400	-
Title IV-D Child Support Enforcement	93.563	NA	5,010	-
Passed Through Texas Department of Housing and Community Affairs:				
CEAP CARES FY20	93.568	58990003316	(124)	-
Comprehensive Energy Assistance Program (CEAP) FY21	93.568	58210003404	3,632,094	-
Low-Income Home Energy Assistance Act Weatherization Assistance FY21	93.568	81210003429	306,293	-
Low-Income Home Energy Assistance Act Weatherization Assistance FY21	93.568	81220003621	157,385	-
Comprehensive Energy Assistance Program (CEAP) FY22	93.568	58220003598	1,116,782	-
The Consolidated Appropriations Act - Low Income Water Assistance FY21	93.568	34210003696	202,572	-
CEAP ARP Act FY21	93.568	25210003558	3,957,391	-
Passed Through Texas Department of Family and Protective Services:				
Title IV-E Legal FY20	93.658	HHS000285100009	103,946	-
Title IV-E Foster Care Reimbursement Program	93.658	NA	28,700	-
Title IV-E Child Welfare Services	93.658	HHS000285000040	442	-
Passed Through Integral Care:				
Assisted Outpatient Treatment Program	93.997	NA	<u>203,259</u>	<u>-</u>
Total Non-Clustered			<u>10,164,550</u>	<u>-</u>
Maternal, Infant, & Early Childhood Home Visiting				
Passed Through Texas Department of Family and Protective Services:				
Maternal, Infant and Early Childhood Home Visiting Program FY22	93.870	24532533	166,500	-
Maternal, Infant and Early Childhood Home Visiting Program FY20	93.870	24532533	<u>(1)</u>	<u>-</u>
Total Maternal, Infant, & Early Childhood Home Visiting			<u>166,499</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>10,331,049</u>	<u>-</u>

(continued)

See accompanying notes to the schedule.

**TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2022**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Contract Number	Expenditures	Amount Provided to Subrecipients
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
Retired Senior Volunteer Program FY23	94.002	20SRWTX027	\$ 47,834	\$ -
Retired Senior Volunteer Program FY22	94.002	20SRWTX027	21,481	-
Passed Through OneStar Foundation:				
Travis County CAPITAL AmeriCorps Project FY20	94.006	16AFHTX0010016	77	-
Travis County CAPITAL AmeriCorps Project FY21	94.006	16AFHTX0010016	21	-
Travis County CAPITAL AmeriCorps Project FY22	94.006	19AFHTX0010022	384,319	-
Travis County CAPITAL AmeriCorps Project FY23	94.006	19AFHTX0010022	<u>69,442</u>	-
Total Non-Clustered			<u>523,174</u>	-
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			<u>523,174</u>	-
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through Texas Division of Emergency Management:				
Public Assistance Grant, DR 4416, 2018 October Floods	97.036	DR-4416-TX	78,701	-
DR-4485-TX COVID-19 Protective Measures	97.036	DR-4485-TX	(91,341)	-
Emergency Management Performance Grant FY20	97.042	20TX-EMPG-1403	23,727	-
Passed Through Office of the Governor - Homeland Security:				
Travis County Sheriff's Office Specialized Mission Vehicle	97.067	3953501	<u>290,879</u>	-
Total Non-Clustered			<u>301,966</u>	-
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>301,966</u>	-
TOTAL EXPENDITURES OF FEDERAL AWARDS		Grand Total:	<u><u>\$38,949,427</u></u>	<u><u>\$1,534,742</u></u> (concluded)

See accompanying notes to the schedule.

**TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2022**

State Grantor/ Pass-Through Grantor/ Program Title	Contract Number	Expenditures	Amount Provided to Subrecipients
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
Passed Through Texas Health and Human Services Commission: Retired and Senior Volunteer Program	HHS000871100022	\$ 13,891	\$ -
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		<u>13,891</u>	<u>-</u>
OFFICE OF THE ATTORNEY GENERAL			
Victim Coordinator and Liaison Grant	2022-7086940226	45,000	-
Other Victim Assitance Grants FY22	2022-4512475688	42,382	-
Other Victim Assitance Grants FY23	C-00471	3,779	-
Passed Through Texas Council on Family Violence: Domestic Violence High-Risk Teams	2215325	31,817	-
TOTAL OFFICE OF THE ATTORNEY GENERAL		<u>122,978</u>	<u>-</u>
OFFICE OF THE GOVERNOR - CRIMINAL JUSTICE DIVISION			
State Forfeited Property	NA	245,917	134,700
TOTAL OFFICE OF THE GOVERNOR - CRIMINAL JUSTICE DIVISION		<u>245,917</u>	<u>134,700</u>
TEXAS DEPARTMENT OF MOTOR VEHICLES			
Sheriff's Combined Auto Theft Task Force FY20	608-20-227000	(12,860)	-
Sheriff's Combined Auto Theft Task Force Forfeited Property	NA	12,649	-
Sheriff's Combined Auto Theft Task Force FY21	608-21-227000	17,276	-
Sheriff's Combined Auto Theft Task Force FY22	608-22-2270000	655,044	314,242
Sheriff's Combined Auto Theft Task Force FY23	608-23-2270000	49,314	-
TOTAL TEXAS DEPARTMENT OF MOTOR VEHICLES		<u>721,423</u>	<u>314,242</u>
TEXAS DIVISION OF EMERGENCY MANAGEMENT			
Hurricane Laura	20-113 AUSTIN	39,064	-
TOTAL TEXAS DIVISION OF EMERGENCY MANAGEMENT		<u>39,064</u>	<u>-</u>
TEXAS DEPARTMENT OF STATE HEALTH SERVICES			
Passed Through Integral Care: Community Partners for Children FY22	CFS MISC-CPC FY22	71,071	-
Community Partners for Children FY23	CFS MISC-CPC FY23	6,482	-
TOTAL TEXAS DEPARTMENT OF STATE HEALTH SERVICES		<u>77,553</u>	<u>-</u>

(continued)

See accompanying notes to the schedule.

**TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2022**

State Grantor/ Pass-Through Grantor/ Program Title	Contract Number	Expenditures	Amount Provided to Subrecipients
TEXAS INDIGENT DEFENSE COMMISSION			
Formula Grant Program FY21	212-21-227	\$ 215,995	\$ -
Formula Grant Program FY22	212-22-227	750,909	-
Public Defender Office & MAC Enhancement FY21	212-21-D11	(6,728)	(49,842)
Mental Health Public Defender Limited Felony Expansion	212-22-D10	59,578	-
Public Defender Office & MAC Enhancement FY22	212-22-D11	<u>4,608,130</u>	<u>500,509</u>
TOTAL TEXAS INDIGENT DEFENSE COMMISSION		<u>5,627,884</u>	<u>450,667</u>
TEXAS VETERANS' COMMISSION			
TVC VETERANS COURT FY21	GT-VTC21-005	25,988	-
TVC VETERANS COURT FY22	GT-VTC21-005	<u>8,936</u>	<u>-</u>
TOTAL TEXAS VETERANS' COMMISSION		<u>34,924</u>	<u>-</u>
TOTAL EXPENDITURES OF STATE AWARDS	Grand Total:	<u><u>\$6,883,635</u></u>	<u><u>\$899,609</u></u> (concluded)

See accompanying notes to the schedule.

TRAVIS COUNTY, TEXAS
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2022

1. BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards and the Schedule of Expenditures of State Awards are prepared using the modified accrual basis of accounting. Under this basis, expenditures are recorded when incurred, if measurable.

2. NON-CASH AWARDS

Certain federal and state award programs do not involve cash awards to Travis County.

Federal	AL #	Contract #	
U.S. Department of Agriculture			
Passed through Texas Department of Agriculture:			
Commodities Program	10.569	75-227022A	\$ 7,759
Commodity Supply Food Program 22-23	10.569	75-227022A	<u>78</u>
Total U.S. Department of Agriculture Non-Cash Awards			<u>7,837</u>
Total Federal Non-Cash Awards			<u>7,837</u>
Total Federal and State Non-Cash Awards			<u>\$ 7,837</u>

3. SUBRECIPIENTS

During the year ended September 30, 2022, there was \$1,534,742 awarded under federal grants and \$889,609 awarded under state grants passed through to subrecipients.

4. INDIRECT COST RATE

Travis County has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**TRAVIS COUNTY, TEXAS
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FISCAL YEAR ENDED SEPTEMBER 30, 2022**

There were no findings or questioned costs in the prior year.