

COUNTY OF HIDALGO, TEXAS

**INDEPENDENT AUDITORS'
REPORT**

SINGLE AUDIT

December 31, 2019

The Right Choice.

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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 Commissioners' Court
And Honorable District Judges
County of Hidalgo, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of County of Hidalgo, Texas (the County), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise County's basic financial statements and have issued our report thereon dated October 1, 2020.

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 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2019-001, 2019-002, 2019-003 and 2019-004 that we consider to be significant deficiencies.

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 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*.

We noted certain other matters that we reported to management of the County in a separate letter dated October 1, 2020.

County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 entity'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.

Bulla McCub & Hays, LLP

McAllen, Texas
October 1, 2020

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE *UNIFORM GUIDANCE AND THE STATE SINGLE AUDIT CIRCULAR*

The Honorable Commissioners' Court
And Honorable District Judges
County of Hidalgo, Texas

Report on Compliance for Each Major Federal and State Program

We have audited the County of Hidalgo, Texas' (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *State of Texas Uniform Grant Management Standards* that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2019. 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.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal and State Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2019.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and the *State of Texas Single Audit Circular* and which are described in the accompanying schedule of findings and questioned costs as item 2019-005. Our opinion on each major federal and state program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *State of Texas Uniform Grant Management Standards*, 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2019-005, 2019-006, 2019-007, 2019-008 and 2019-009, that we consider to be significant deficiencies.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and *State of Texas Uniform Grant Management Standards*. 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 State of Texas Uniform Grant Management Standards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated October 1, 2020, which contained unmodified opinions on 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 and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and State of Texas Uniform Grant Management Standards 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.

Barton McCall & Lange, LLP

McAllen, Texas
October 1, 2020

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

GRANT NUMBER	FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ STATE GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	FEDERAL/STATE EXPENDITURES	LOCAL EXPENDITURES	TOTAL EXPENDITURES	PASSED THROUGH AMOUNTS TO SUB-RECIPIENTS
FEDERAL AWARDS						
PRIMARY GOVERNMENT						
U.S. Department Of Agriculture						
Passed Through Texas Department of State Health Services						
196TX507W1003 (2017-049851-001A Amend 2)	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	\$ 7,446,434	\$ -	\$ 7,446,434	\$ -
196TX527W5003 (2017-049851-001 Amend 4)	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	188,414	-	188,414	-
186TX527W5003 (2017-049851-001A Amend 2)	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	623,084	-	623,084	-
206TX507W1003 (2017-049851-001 Amend 4)	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	2,186,252	-	2,186,252	-
			<u>10,444,184</u>	<u>-</u>	<u>10,444,184</u>	<u>-</u>
	Total Passed Through Texas Department of State Health Services		<u>10,444,184</u>	<u>-</u>	<u>10,444,184</u>	<u>-</u>
Passed Through Texas Health and Human Services Commission						
529-11-0064-00103	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	3,127	-	3,127	-
196TX176Q3903 (2017-049851-001A Amend 2)	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (WIC)	10.561	7,862	-	7,862	-
			<u>10,989</u>	<u>-</u>	<u>10,989</u>	<u>-</u>
	Total Passed Through Texas Health and Human Services Commission		<u>10,989</u>	<u>-</u>	<u>10,989</u>	<u>-</u>
	Total U.S. Department of Agriculture		<u>\$ 10,455,173</u>	<u>\$ -</u>	<u>\$ 10,455,173</u>	<u>\$ -</u>
U.S. Department of Justice						
Direct Programs						
2018-DJ-BX-0414	Edward Byrne Memorial Justice Assistance Grant (JAG) Program	16.738	\$ 44,840	\$ -	\$ 44,840	\$ -
			<u>44,840</u>	<u>-</u>	<u>44,840</u>	<u>-</u>
2016-HO-BX-K005	Second Chance Act Reentry Initiative - Hidalgo County Emerging Adult Strategy	16.812	181,268	-	181,268	-
			<u>181,268</u>	<u>-</u>	<u>181,268</u>	<u>-</u>
TX1080000	Equitable Sharing Program - Sheriff	16.922	118,875	-	118,875	-
TX108015A	Equitable Sharing Program - District Attorney	16.922	106,486	-	106,486	-
			<u>225,361</u>	<u>-</u>	<u>225,361</u>	<u>-</u>
	Total U.S. Department of Justice Direct Programs		<u>451,469</u>	<u>-</u>	<u>451,469</u>	<u>-</u>
Passed Through the Texas Office of the Governor,						
Criminal Justice Division						
2015-RT-BX-0025 (2928003)	Residential Substance Abuse Treatment for State Prisoners	16.593	(209)	-	(209)	-
2018-J2-BX-0007 (2928004)	Residential Substance Abuse Treatment for State Prisoners	16.593	120,315	40,106	160,421	-
2019-J2-BX-0022 (2928005)	Residential Substance Abuse Treatment for State Prisoners	16.593	38,568	12,856	51,424	-
			<u>158,674</u>	<u>52,962</u>	<u>211,636</u>	<u>-</u>

**COUNTY OF HIDALGO, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

GRANT NUMBER	FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ STATE GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	FEDERAL/STATE EXPENDITURES	LOCAL EXPENDITURES	TOTAL EXPENDITURES	PASSED THROUGH AMOUNTS TO SUB-RECIPIENTS
2016-VA-GX-0033 (2924302)	Crime Victims Assistance (VAP)	16.575	141,359	96,241	237,600	-
2019-V2-GX-0011 (2924303)	Crime Victims Assistance (VAP)	16.575	75,471	18,868	94,339	-
2018-V2-GX-0040 (3596401)	Crime Victims Assistance (VUCAP)	16.575	377,772	94,443	472,215	-
2018-V2-GX-0040 (3596402)	Crime Victims Assistance (VUCAP)	16.575	118,305	29,576	147,881	-
			712,907	239,128	952,035	-
2015-WF-AX-0032 (2931301)	Violence Against Women Formula Grants	16.588	(256)	-	(256)	-
2017-WF-AX-0053 (2931303)	Violence Against Women Formula Grants	16.588	(389)	-	(389)	-
2018-WF-AX-0022 (2931304)	Violence Against Women Formula Grants	16.588	90,209	36,846	127,055	-
2019-WF-AX-0022 (2931305)	Violence Against Women Formula Grants	16.588	24,868	10,158	35,026	-
2018-WF-AX-0022 (3615001)	Violence Against Women Formula Grants	16.588	197,662	80,734	278,396	-
			312,094	127,738	439,832	-
DJ-12-A10-2725302 (2725302)	Edward Byrne Memorial Justice Assistance Grant (JAG) Program - Domestic Violence Court	16.738	(62)	-	(62)	-
2016-DJ-BX-0161 (3110402)	Edward Byrne Memorial Justice Assistance Grant (JAG) Program - Domestic Violence Court	16.738	(312)	-	(312)	-
2016-DJ-BX-0161 (3110403)	Edward Byrne Memorial Justice Assistance Grant (JAG) Program - Domestic Violence Court	16.738	108,624	-	108,624	-
2016-DJ-BX-0161 (3596501)	Edward Byrne Memorial Justice Assistance Grant (JAG) Program - Domestic Violence Unit	16.738	78,906	-	78,906	-
2018-DJ-BX-0485 (3596502)	Edward Byrne Memorial Justice Assistance Grant (JAG) Program - Domestic Violence Unit	16.738	19,922	-	19,922	-
			207,078	-	207,078	-
	Total Passed Through the Texas Office of the Governor, Criminal Justice Division		1,390,753	419,828	1,810,581	-
	Passed Through Texas Council on Family Violence					
2016-VA-GX-0033	Crime Victims Assistance	16.575	7,890	-	7,890	-
			7,890	-	7,890	-
	Total Passed Through Texas Council on Family Violence		7,890	-	7,890	-
	Total U.S. Department of Justice		\$ 1,850,112	\$ 419,828	\$ 2,269,940	\$ -
	Executive Office of the President for National Drug Control Policy					
	Direct Programs					
G17SS0002A	High Intensity Drug Trafficking Areas Program - McAllen Initiative	95.001	\$ 9,477	\$ -	\$ 9,477	\$ -
G18SS0002A	High Intensity Drug Trafficking Areas Program - McAllen Initiative	95.001	279,317	-	279,317	-
G19SS0002A	High Intensity Drug Trafficking Areas Program - McAllen Initiative	95.001	504,795	-	504,795	-
	Total Direct Programs		793,589	-	793,589	-
	Total Executive Office of the President for National Drug Control Policy		\$ 793,589	\$ -	\$ 793,589	\$ -
	U.S. Department of Health and Human Services					
	Passed Through Texas Department of State Health Services					
NU90TP922045 (537-18-0176-00001 Amend #3)	Public Health Emergency Preparedness	93.069	\$ 228,775	\$ 22,878	\$ 251,653	\$ -
			228,775	22,878	251,653	-
1NU90TP921879-01-00 (537-18-0176-00001 Amend #2)	Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements	93.074	392,010	29,215	421,225	-
			392,010	29,215	421,225	-

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

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U52PS004694 (HHS000036000012 Amend #1)	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	435,243	87,048	522,291	-
			<u>435,243</u>	<u>87,048</u>	<u>522,291</u>	-
H23JP000773 (HHS000119700022 Amend #1)	Immunization Cooperative Agreements	93.268	229,827	-	229,827	-
NH23JP000773-05-02 (HHS000119700022)	Immunization Cooperative Agreements	93.268	95,455	-	95,455	-
			<u>325,282</u>	<u>-</u>	<u>325,282</u>	<u>-</u>
U50CK000378 (537-18-0355-00001)	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	362,318	-	362,318	-
			<u>362,318</u>	<u>-</u>	<u>362,318</u>	<u>-</u>
537-17-0287-00001-A Amend #2	Preventive Health and Health Services Block Grant (PPHF)	93.758	109,040	-	109,040	-
			<u>109,040</u>	<u>-</u>	<u>109,040</u>	<u>-</u>
1NB01OT009080-01-00 (537-18-0225-00001)	Preventive Health and Health Services Block Grant Funded Solely with PPHF	93.758	72,535	-	72,535	-
5 NU58DP006308-02-00 (2016-003876 Amend 4)	Preventive Health and Health Services Block Grant Funded Solely with PPHF	93.758	49,084	-	49,084	-
			<u>121,619</u>	<u>-</u>	<u>121,619</u>	<u>-</u>
1Q1CMS331620-01-00 (HHS000059600001 Amend 1)	ZIKA Health Care Service Program	93.966	116,128	-	116,128	-
1Q1CMS331620-01-00 (HHS000059600001 Amend 2)	ZIKA Health Care Service Program	93.966	116,807	-	116,807	-
			<u>232,935</u>	<u>-</u>	<u>232,935</u>	<u>-</u>
1NB01OT009193-01-00 (HHS000485600009)	Preventive Health and Health Services Block Grant (RLSS)	93.991	14,650	-	14,650	-
NB01OT009274-01-00 (537-17-0287-00001-A) Amend #3	Preventive Health and Health Services Block Grant (PPHF)	93.991	12,849	-	12,849	-
			<u>27,499</u>	<u>-</u>	<u>27,499</u>	<u>-</u>
F6B04MC31519-01-3 (2015-047694-002 Amend 3)	Maternal and Child Health Services Block Grant to the States	93.994	81,334	-	81,334	-
6B04MC30644-01-04 (HHS000059600001 Amend 1)	Maternal and Child Health Services Block Grant to the States	93.994	62,115	-	62,115	-
6B04MC32573 (HHS000059600001 Amend 2)	Maternal and Child Health Services Block Grant to the States	93.994	85,519	-	85,519	-
6B04MC30644-01-04 (HHS000059600001 Amend 1)	Maternal and Child Health Services Block Grant to the States-ZIKA	93.994	6,902	-	6,902	-
			<u>235,870</u>	<u>-</u>	<u>235,870</u>	<u>-</u>
	Total Passed Through Texas Department of State Health Services		<u>2,470,591</u>	<u>139,141</u>	<u>2,609,732</u>	<u>-</u>
	<u>Passed Through Texas Department of State Health Services, Office of Border Health</u>					
HHS000438700001	Medical Assistance Program (BBHW)	93.778	4,677	-	4,677	-
			<u>4,677</u>	<u>-</u>	<u>4,677</u>	<u>-</u>
	Total Passed Through Texas Department of State Health Services, Office of Border Health		<u>4,677</u>	<u>-</u>	<u>4,677</u>	<u>-</u>
	<u>Passed Through Texas Juvenile Justice Department</u>					
TJPC-E-2019-108	Foster Care Title IV-E	93.658	150,762	-	150,762	-
TJPC-E-2020-108	Foster Care Title IV-E	93.658	95,916	-	95,916	-
			<u>246,678</u>	<u>-</u>	<u>246,678</u>	<u>-</u>
	Total Passed Through Texas Juvenile Justice Department		<u>246,678</u>	<u>-</u>	<u>246,678</u>	<u>-</u>

**COUNTY OF HIDALGO, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

GRANT NUMBER	FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ STATE GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	FEDERAL/STATE EXPENDITURES	LOCAL EXPENDITURES	TOTAL EXPENDITURES	PASSED THROUGH AMOUNTS TO SUB-RECIPIENTS
<u>Passed Through Texas Department of Family & Protective Services</u>						
23941008	Foster Care Title IV-E - Legal Services	93.658	90,993	-	90,993	-
23941009	Foster Care Title IV-E - Child Welfare Services	93.658	13,620	-	13,620	-
			<u>104,613</u>	<u>-</u>	<u>104,613</u>	<u>-</u>
	Total Passed Through Texas Department of Family & Protective Services		<u>104,613</u>	<u>-</u>	<u>104,613</u>	<u>-</u>
<u>Passed Through Office of the Attorney General of Texas</u>						
17-C0040	Child Support Enforcement	93.563	526,502	-	526,502	-
			<u>526,502</u>	<u>-</u>	<u>526,502</u>	<u>-</u>
	Total Passed Through Office of the Attorney General of Texas		<u>526,502</u>	<u>-</u>	<u>526,502</u>	<u>-</u>
<u>Passed Through Texas Health and Human Services Commission</u>						
529-11-0064-00103	Temporary Assistance for Needy Families	93.558	467	-	467	-
			<u>467</u>	<u>-</u>	<u>467</u>	<u>-</u>
2016-003931 Amend 1	Maternal and Child Health Services Block Grant to the States	93.994	27,893	-	27,893	-
			<u>27,893</u>	<u>-</u>	<u>27,893</u>	<u>-</u>
529-11-0064-00103	Medical Assistance Program	93.778	1,167	-	1,167	-
529-12-0045-00002	Medical Assistance Program -Medicaid Administrative Claiming (MAC)	93.778	298,054	-	298,054	-
			<u>299,221</u>	<u>-</u>	<u>299,221</u>	<u>-</u>
	Total Passed Through Texas Health and Human Services Commission		<u>327,581</u>	<u>-</u>	<u>327,581</u>	<u>-</u>
	Total U.S. Department of Health and Human Services		<u>\$ 3,680,642</u>	<u>\$ 139,141</u>	<u>\$ 3,819,783</u>	<u>\$ -</u>
<u>U.S. Department of Homeland Security</u>						
<u>Passed Through Texas Office of the Governor, Homeland Security Grants Division</u>						
EMW-2018-SS-00022-S01 (3172204)	Homeland Security Grant Program - 2015 OPSG Sheriff's Office	97.067	\$ 1,014,850	\$ -	\$ 1,014,850	\$ -
EMW-2018-SS-00022-S01 (3174704)	Homeland Security Grant Program - 2015 OPSG Constable Pct. 1	97.067	38,218	-	38,218	-
EMW-2018-SS-00022-S01 (3174804)	Homeland Security Grant Program - 2015 OPSG Constable Pct. 2	97.067	39,562	-	39,562	-
EMW-2018-SS-00022-S01 (3174904)	Homeland Security Grant Program - 2015 OPSG Constable Pct. 3	97.067	105,988	-	105,988	-
EMW-2018-SS-00022-S01 (3175004)	Homeland Security Grant Program - 2015 OPSG Constable Pct. 4	97.067	34,646	-	34,646	-
EMW-2016-SS-00056 (3172202)	Homeland Security Grant Program - 2016 OPSG Sheriff's Office	97.067	406,016	-	406,016	-
EMW-2016-SS-00056 (3174802)	Homeland Security Grant Program - 2016 OPSG Constable Pct. 2	97.067	(219)	-	(219)	-
EMW-2016-SS-00056 (3174902)	Homeland Security Grant Program - 2016 OPSG Constable Pct. 3	97.067	(255)	-	(255)	-
EMW-2016-SS-00056 (3175002)	Homeland Security Grant Program - 2016 OPSG Constable Pct. 3	97.067	(200)	-	(200)	-
EMW-2017-SS-00005 (3172203)	Homeland Security Grant Program - 2017 OPSG Sheriff's Office	97.067	943,417	-	943,417	-
EMW-2017-SS-00005 (3174903)	Homeland Security Grant Program - 2017 OPSG Constable Pct. 3	97.067	26,641	-	26,641	-
EMW-2017-SS-00005 (3175003)	Homeland Security Grant Program - 2017 OPSG Constable Pct. 4	97.067	3,937	-	3,937	-
			<u>2,612,601</u>	<u>-</u>	<u>2,612,601</u>	<u>-</u>
	Total Passed Through Texas Office of the Governor, Homeland Security Grants Division		<u>2,612,601</u>	<u>-</u>	<u>2,612,601</u>	<u>-</u>

**COUNTY OF HIDALGO, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

GRANT NUMBER	FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ STATE GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	FEDERAL/STATE EXPENDITURES	LOCAL EXPENDITURES	TOTAL EXPENDITURES	PASSED THROUGH AMOUNTS TO SUB-RECIPIENTS
<u>Passed Through Texas Department of Public Safety, Texas Division of Emergency Management</u>						
PA-06-TX-4245-PW-00090	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	17,330	5,777	23,107	-
PA-06-TX-4245-PW-00176	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	82,003	27,334	109,337	-
			99,333	33,111	132,444	-
Total Passed Through Texas Department of Public Safety, Texas Division of Emergency Management			99,333	33,111	132,444	-
Total U.S. Department of Homeland Security			\$ 2,711,934	\$ 33,111	\$ 2,745,045	\$ -
<u>U.S. Department of Transportation</u>						
<u>Passed through the Texas Department of Transportation</u>						
CSJ-0039-17-134 & 0039-18-085	Highway Planning and Construction - Precinct 1 US 83 Illumination	20.205	\$ -	\$ 15,331	\$ 15,331	\$ -
CSJ-0921-02-168	Highway Planning and Construction - Precinct 1 Mile 6 West	20.205	936,235	1,429,847	2,366,082	-
CSJ-0921-02-420	Highway Planning and Construction - Precinct 1 Mile 6 West	20.205	-	10,835	10,835	-
CSJ-0921-02-290	Highway Planning and Construction - Precinct 1 Drainage Ditch Creek on CR229	20.205	-	24,460	24,460	-
CSJ-0921-02-312 & 0921-02-370	Highway Planning and Construction - Precinct 2 Dicker Road	20.205	259,013	19,814	278,827	-
CSJ-0921-02-169	Highway Planning and Construction - Precinct 2 Nolana Loop	20.205	-	10,970	10,970	-
CSJ-0921-02-405 & 0921-02-406	Highway Planning and Construction - Precinct 2 Cesar Chavez Road	20.205	-	481,463	481,463	-
CSJ-0921-02-403 & 0921-02-404	Highway Planning and Construction - Precinct 2 Eldora Road	20.205	-	301,467	301,467	-
CSJ-0921-02-361 & 0921-02-421	Highway Planning and Construction - Precinct 2 Nolana Loop	20.205	-	120,200	120,200	-
CSJ-0342-01-093	Highway Planning and Construction - Precinct 2 SH 107 (Bus 83 - IH 69C)	20.205	-	24,401	24,401	-
CSJ-0921-02-399 & 0921-02-412	Highway Planning and Construction - Precinct 2 Cesar Chavez Road	20.205	-	445,957	445,957	-
CSJ-0921-02-365	Highway Planning and Construction - Precinct 2 Linear Park	20.205	417,496	70,845	488,341	-
CSJ-0921-02-409	Highway Planning and Construction - Precinct 2 Linear Park Phase II	20.205	2,604,609	735,960	3,340,569	-
CSJ-2966-01-009	Highway Planning and Construction - Precinct 3 SH 364 (La Homa)	20.205	-	77,222	77,222	-
CSJ-0921-02-321 & 0921-02-344	Highway Planning and Construction - Precinct 3 Mile 3 North	20.205	273,920	237,484	511,404	-
CSJ-0669-01-052 & 0669-01-043	Highway Planning and Construction - Precinct 3 FM 681	20.205	-	5,077	5,077	-
CSJ-0862-01-037 & 0862-01-046	Highway Planning and Construction - Precinct 3 FM 2221	20.205	-	3,320	3,320	-
CSJ-0865-01-108 & 0865-01-111	Highway Planning and Construction - Precinct 3 Veterans Blvd (SH 495)	20.205	323,195	679,628	1,002,823	-
CSJ-0921-02-332 & 0921-02-422	Highway Planning and Construction - Precinct 3 Mile 3 North (FM 2221 - Tom Gil)	20.205	-	515,934	515,934	-
CSJ-0921-02-194 & 0921-01-372	Highway Planning and Construction - Precinct 3 Liberty Blvd Section I	20.205	320,474	201,861	522,335	-
CSJ-0921-02-322 & 0921-02-364	Highway Planning and Construction - Precinct 3 Liberty Blvd Section II	20.205	-	111,221	111,221	-
CSJ-0921-02-300	Highway Planning and Construction - Precinct 4 10th Street Extension	20.205	1,797,698	466,198	2,263,896	-
CSJ-0921-02-387 & 0921-02-416	Highway Planning and Construction - Precinct 4 Doolittle Road	20.205	-	18,145	18,145	-
			6,932,640	6,007,640	12,940,280	-
Total Passed Through Texas Department of Transportation			6,932,640	6,007,640	12,940,280	-
Total U.S. Department of Transportation			\$ 6,932,640	\$ 6,007,640	\$ 12,940,280	\$ -
<u>U.S. Department of Treasury</u>						
<u>Direct Programs</u>						
TX1080000	Equitable Sharing Program - Sheriff	21.016	\$ 31,979	\$ -	\$ 31,979	\$ -
TX1082700	Equitable Sharing Program - HIDTA Task Force	21.016	123,895	-	123,895	-
TX1082000	Equitable Sharing Program - Constable Precinct No. 3	21.016	22,593	-	22,593	-
TX1081600	Equitable Sharing Program - Constable Precinct No. 4	21.016	43,111	-	43,111	-
			221,578	-	221,578	-
Total Direct Programs			221,578	-	221,578	-
Total U.S. Department of Treasury			\$ 221,578	\$ -	\$ 221,578	\$ -

COUNTY OF HIDALGO, TEXAS
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

GRANT NUMBER	FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ STATE GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	FEDERAL/STATE EXPENDITURES	LOCAL EXPENDITURES	TOTAL EXPENDITURES	PASSED THROUGH AMOUNTS TO SUB-RECIPIENTS
<u>U.S. General Services Administration</u>						
<u>Passed Through the Texas Facilities Commission</u>						
	Donation of Federal Surplus Personal Property	39.003	\$ 15,285	\$ -	\$ 15,285	\$ -
			15,285	-	15,285	-
	Total Passed Through Texas Facilities Commission		15,285	-	15,285	-
	Total U.S. General Services Administration		\$ 15,285	\$ -	\$ 15,285	\$ -
TOTAL PRIMARY GOVERNMENT			\$ 26,660,953	\$ 6,599,720	\$ 33,260,673	\$ -
<u>URBAN COUNTY</u>						
<u>U.S. Department of Housing and Urban Development (HUD)</u>						
<u>Direct Programs</u>						
B-12-UC-48-0501	Community Development Block Grant - 38th Year	14.218	\$ 6,830	\$ -	\$ 6,830	\$ -
B-13-UC-48-0501	Community Development Block Grant - 39th Year	14.218	210,645	-	210,645	-
B-14-UC-48-0501	Community Development Block Grant - 40th Year	14.218	24,994	-	24,994	-
B-15-UC-48-0501	Community Development Block Grant - 41th Year	14.218	383,426	-	383,426	-
B-16-UC-48-0501	Community Development Block Grant - 42th Year	14.218	800,365	-	800,365	-
B-17-UC-48-0501	Community Development Block Grant - 43th Year	14.218	2,913,813	701	2,914,514	-
B-18-UC-48-0501	Community Development Block Grant - 44th Year	14.218	3,335,295	20,048	3,355,343	297,555
B-19-UC-48-0501	Community Development Block Grant - 45th Year	14.218	572,481	-	572,481	227,805
			8,247,849	20,749	8,268,598	525,360
M-14-UC-48-0501	Home Investment Partnership Program (HOME)	14.239	1,141	-	1,141	-
M-16-UC-48-0501	Home Investment Partnership Program (HOME)	14.239	255,010	-	255,010	-
M-17-UC-48-0501	Home Investment Partnership Program (HOME)	14.239	1,016,195	-	1,016,195	-
M-18-UC-48-0501	Home Investment Partnership Program (HOME)	14.239	135,477	197,070	332,547	-
M-19-UC-48-0501	Home Investment Partnership Program (HOME)	14.239	108,021	10,620	118,641	-
			1,515,844	207,690	1,723,534	-
E-17-UC-48-0501	Emergency Solutions Grant (HESG)	14.231	26,547	-	26,547	13,682
E-18-UC-48-0501	Emergency Solutions Grant (HESG)	14.231	475,046	-	475,046	440,640
			501,593	-	501,593	454,322
	Total U.S. Department of Housing and Urban Development (HUD)					
	Direct Programs		10,265,286	228,439	10,493,725	979,682
<u>Passed Through The Texas General Land Office</u>						
2015 Floods Non-Housing	Community Development Block Grants/State's Program (DRS XLIII)	14.228	1,622,288	-	1,622,288	-
2015 Floods Housing	Community Development Block Grants/State's Program (DRS XLIV)	14.228	87,996	-	87,996	-
			1,710,284	-	1,710,284	-
	Total Passed through Texas General Land Office		1,710,284	-	1,710,284	-
<u>Passed Through The Texas Department of Agriculture</u>						
7217005	Community Development Block Grants/State's Program (Colonia XLI)	14.228	379,330	-	379,330	-
			379,330	-	379,330	-
	Total Passed trough Texas Department of Agriculture		379,330	-	379,330	-

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

GRANT NUMBER	FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ STATE GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	FEDERAL/STATE EXPENDITURES	LOCAL EXPENDITURES	TOTAL EXPENDITURES	PASSED THROUGH AMOUNTS TO SUB-RECIPIENTS
<u>Passed Through The Texas Department of Housing and Community Affairs</u>						
7216003	Community Development Block Grants/State's Program (Colonia XLII)	14.228	254,396	-	254,396	-
			254,396	-	254,396	-
	Total Passed through Texas Department of Housing and Community Affairs		254,396	-	254,396	-
	Total U.S. Department of Housing and Urban Development (HUD)		\$ 12,609,296	\$ 228,439	\$ 12,837,735	\$ 979,682
TOTAL URBAN COUNTY			\$ 12,609,296	\$ 228,439	\$ 12,837,735	\$ 979,682
<u>HEAD START</u>						
<u>U.S. Department of Health and Human Services</u>						
<u>Direct Programs</u>						
06CH010420-04	Head Start Program	93.600	\$ 27,529,609	\$ 7,158,701	\$ 34,688,310	\$ -
			27,529,609	7,158,701	34,688,310	-
	Total U.S. Department of Health and Human Services		\$ 27,529,609	\$ 7,158,701	\$ 34,688,310	\$ -
<u>US Department of Agriculture</u>						
<u>Passed Through Texas Department of Agriculture</u>						
806780706	Child and Adult Care Food Program	10.558	\$ 2,551,430	\$ -	\$ 2,551,430	\$ -
806780706	Child and Adult Care Food Program	10.558	850,477	-	850,477	-
			3,401,907	-	3,401,907	-
	Total Passed Through Texas Department of Agriculture		3,401,907	-	3,401,907	-
	Total US Department of Agriculture		\$ 3,401,907	\$ -	\$ 3,401,907	\$ -
TOTAL HEAD START			\$ 30,931,516	\$ 7,158,701	\$ 38,090,217	\$ -
<u>COMMUNITY SERVICE AGENCY</u>						
<u>U.S. Department of Health and Human Services</u>						
<u>Passed Through Texas Department of Housing and Community Affairs</u>						
58180002784	Low-Income Home Energy Assistance	93.568	\$ 277,717	\$ -	\$ 277,717	\$ -
58190002984	Low-Income Home Energy Assistance	93.568	6,177,817	-	6,177,817	-
			6,455,534	-	6,455,534	-
61180002861	Community Services Block Grant	93.569	356,496	-	356,496	-
61190003089	Community Services Block Grant	93.569	23,968	-	23,968	-
61190003053	Community Services Block Grant	93.569	1,345,188	-	1,345,188	-
			1,725,652	-	1,725,652	-
	Total Passed Through Texas Department of Housing and Community Affairs		8,181,186	-	8,181,186	-
	Total U.S. Department of Health and Human Services		\$ 8,181,186	\$ -	\$ 8,181,186	\$ -

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

GRANT NUMBER	FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ STATE GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	FEDERAL/STATE EXPENDITURES	LOCAL EXPENDITURES	TOTAL EXPENDITURES	PASSED THROUGH AMOUNTS TO SUB-RECIPIENTS
<u>U.S. Corporation For National and Community Services</u>						
<u>Direct Programs</u>						
17SRWTX017-02	Retired and Senior Volunteer Program	94.002	\$ 57,504	\$ -	\$ 57,504	\$ -
17SRWTX017-03	Retired and Senior Volunteer Program	94.002	54,037	-	54,037	-
			<u>111,541</u>	<u>-</u>	<u>111,541</u>	<u>-</u>
18SCWTX003-01	Senior Companion Program	94.016	138,662	749	139,411	-
18SCWTX003-02	Senior Companion Program	94.016	166,669	1,275	167,944	-
			<u>305,331</u>	<u>2,024</u>	<u>307,355</u>	<u>-</u>
18SFWTX002-01	Foster Grandparent Program	94.011	87,406	1,438	88,844	-
18SFWTX002-02	Foster Grandparent Program	94.011	99,965	5,304	105,269	-
			<u>187,371</u>	<u>6,742</u>	<u>194,113</u>	<u>-</u>
	Total U.S. Corporation For National and Community Services Direct Programs		<u>604,243</u>	<u>8,766</u>	<u>613,009</u>	<u>-</u>
<u>Passed Through Texas Health and Human Services Commission</u>						
17SRWTX038-03	Retired and Senior Volunteer Program	94.002	34,085	-	34,085	-
			<u>34,085</u>	<u>-</u>	<u>34,085</u>	<u>-</u>
18SCWTX004-01	Senior Companion Program	94.016	5,525	-	5,525	-
			<u>5,525</u>	<u>-</u>	<u>5,525</u>	<u>-</u>
18SFWTX003-01	Foster Grandparent Program	94.011	5,476	-	5,476	-
18SFWTX003-02	Foster Grandparent Program	94.011	317	-	317	-
			<u>5,793</u>	<u>-</u>	<u>5,793</u>	<u>-</u>
	Total Passed Through Texas Health and Human Services Commission		<u>45,403</u>	<u>-</u>	<u>45,403</u>	<u>-</u>
	Total Corporation For National and Community Services		<u>\$ 649,646</u>	<u>\$ 8,766</u>	<u>\$ 658,412</u>	<u>\$ -</u>
TOTAL COMMUNITY SERVICE AGENCY			<u>\$ 8,830,832</u>	<u>\$ 8,766</u>	<u>\$ 8,839,598</u>	<u>\$ -</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 79,032,597</u>	<u>\$ 13,995,626</u>	<u>\$ 93,028,223</u>	<u>\$ 979,682</u>

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

GRANT NUMBER	FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ STATE GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	FEDERAL/STATE EXPENDITURES	LOCAL EXPENDITURES	TOTAL EXPENDITURES	PASSED THROUGH AMOUNTS TO SUB-RECIPIENTS
STATE AWARDS						
PRIMARY GOVERNMENT						
<u>District Courts</u>						
N/A	Forfeitures of Gambling Proceeds (Code of Criminal Procedure Art. 18.18)	N/A	\$ 15,658	\$ -	\$ 15,658	\$ -
N/A	Forfeitures of Contraband (Code of Criminal Procedure Art. 59.06) - District Attorney	N/A	2,373,417	-	2,373,417	-
N/A	Forfeitures of Contraband (Code of Criminal Procedure Art. 59.06) - Sheriff	N/A	268,250	-	268,250	-
N/A	Forfeitures of Contraband (Code of Criminal Procedure Art. 59.06) - Constable Pct. 2	N/A	7,150	-	7,150	-
N/A	Forfeitures of Contraband (Code of Criminal Procedure Art. 59.06) - Constable Pct. 3	N/A	2,307	-	2,307	-
N/A	Forfeitures of Contraband (Code of Criminal Procedure Art. 59.06) - Constable Pct. 4	N/A	44,223	-	44,223	-
N/A	Forfeitures of Contraband (Code of Criminal Procedure Art. 59.06) - HIDTA Task Force	N/A	377,622	-	377,622	-
			<u>3,088,627</u>	<u>-</u>	<u>3,088,627</u>	<u>-</u>
	Total District Courts		<u>\$ 3,088,627</u>	<u>\$ -</u>	<u>\$ 3,088,627</u>	<u>\$ -</u>
<u>Texas Office of the Governor, Criminal Justice Division</u>						
2017-SF-ST-0015 (2413907)	Hidalgo County DWI Court	N/A	\$ (397)	\$ -	\$ (397)	\$ -
2018-SF-ST-0015 (2413908)	Hidalgo County DWI Court	N/A	(377)	-	(377)	-
2019-SF-ST-0015 (2413909)	Hidalgo County DWI Court	N/A	114,235	-	114,235	-
2020-SF-ST-0015 (2413910)	Hidalgo County DWI Court	N/A	60,063	-	60,063	-
2018-SF-ST-0015 (2431507)	Hidalgo County Veterans Court	N/A	(192)	-	(192)	-
2019-SF-ST-0015 (2431508)	Hidalgo County Veterans Court	N/A	63,050	-	63,050	-
2020-SF-ST-0015 (2431509)	Hidalgo County Veterans Court	N/A	32,235	-	32,235	-
2019-DC-ST-0012 (3623201)	Hidalgo County Misdemeanor DWI Court	N/A	135,972	-	135,972	-
2020-DC-ST-0012 (3623202)	Hidalgo County Misdemeanor DWI Court	N/A	66,094	-	66,094	-
2020-SF-ST-0015 (3848401)	Hidalgo County Mental Health Court	N/A	82,059	-	82,059	-
2020-SF-ST-0015 (3848410)	Domestic Violence Court	N/A	37,465	-	37,465	-
2020-SF-ST-0015 (3813401)	Hidalgo County Youthful Offender Court	N/A	56,062	-	56,062	-
2019-NB-ST-0024 (3661701)	National Incident Based Reporting System (NIBRS)	N/A	81,879	-	81,879	-
			<u>728,148</u>	<u>-</u>	<u>728,148</u>	<u>-</u>
	Total Texas Office of the Governor, Criminal Justice Division		<u>\$ 728,148</u>	<u>\$ -</u>	<u>\$ 728,148</u>	<u>\$ -</u>
<u>Texas Office of the Governor, Homeland Security Grants Division</u>						
2018-BP-ST-0018 (2537807)	Border Prosecution Unit	N/A	\$ (990)	\$ -	\$ (990)	\$ -
2019-BP-ST-0018 (2537808)	Border Prosecution Unit	N/A	338,368	-	338,368	-
2020-BP-ST-0018 (2537809)	Border Prosecution Unit	N/A	177,000	-	177,000	-
2018-BL-ST-0016 (2996103)	Local Border Security Program-Sheriff's Office	N/A	(613)	-	(613)	-
2018-BL-ST-0016 (2997503)	Local Border Security Program-Constable Pct. 1	N/A	(73)	-	(73)	-
2018-BL-ST-0016 (3002103)	Local Border Security Program-Constable Pct. 2	N/A	(90)	-	(90)	-
2018-BL-ST-0016 (2998903)	Local Border Security Program-Constable Pct. 3	N/A	(283)	-	(283)	-
2018-BL-ST-0016 (2998403)	Local Border Security Program-Constable Pct. 4	N/A	(188)	-	(188)	-
2019-BL-ST-0016 (2996104)	Local Border Security Program-Sheriff's Office	N/A	188,241	-	188,241	-
2019-BL-ST-0016 (2997504)	Local Border Security Program-Constable Pct. 1	N/A	26,857	-	26,857	-
2019-BL-ST-0016 (3002104)	Local Border Security Program-Constable Pct. 2	N/A	11,650	-	11,650	-
2019-BL-ST-0016 (2998904)	Local Border Security Program-Constable Pct. 3	N/A	45,191	-	45,191	-
2019-BL-ST-0016 (2998404)	Local Border Security Program-Constable Pct. 4	N/A	59,546	-	59,546	-
2019-BL-ST-0016 (2996105)	Local Border Security Program-Sheriff's Office	N/A	59,861	-	59,861	-
2018-BL-ST-0016 (2997505)	Local Border Security Program-Constable Pct. 1	N/A	3,861	-	3,861	-
2018-BL-ST-0016 (2998905)	Local Border Security Program-Constable Pct. 3	N/A	26,429	-	26,429	-
			<u>934,767</u>	<u>-</u>	<u>934,767</u>	<u>-</u>
	Total Texas Office of the Governor, Homeland Security Grants Division		<u>\$ 934,767</u>	<u>\$ -</u>	<u>\$ 934,767</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

GRANT NUMBER	FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ STATE GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	FEDERAL/STATE EXPENDITURES	LOCAL EXPENDITURES	TOTAL EXPENDITURES	PASSED THROUGH AMOUNTS TO SUB-RECIPIENTS
<u>Texas Department of State Health Services</u>						
HHS00045590001	WIC Lactation Support Center	N/A	\$ 59,826	\$ -	\$ 59,826	\$ -
HHS00048560009	Preventive Health and Health Services Block Grant (RLSS)	N/A	22,361	-	22,361	-
537-18-00385-00001 Amend #1	Tuberculosis Prevention and Control-State	N/A	432,019	83,887	515,906	-
HHS00048640001	Tuberculosis Prevention and Control-State	N/A	200,585	39,206	239,791	-
HHS000119700022	Immunization Branch-Locals	N/A	407,638	-	407,638	-
537-18-0322-0001	Texas Epidemiology Capacity Expansion Grant Program	N/A	96,223	-	96,223	-
HHS000436300016	Texas Epidemiology Capacity Expansion Grant Program	N/A	46,522	-	46,522	-
			<u>1,265,174</u>	<u>123,093</u>	<u>1,388,267</u>	<u>-</u>
	Total Texas Department State Health Services		\$ 1,265,174	\$ 123,093	\$ 1,388,267	\$ -
<u>Texas Department of State Health Services, Office of Border Health</u>						
HHS000438700001	Medical Assistance Program (BBHW)	N/A	\$ 4,427	\$ -	\$ 4,427	\$ -
HHS000438700001	Medical Assistance Program (BBHW)	N/A	250	-	250	-
			<u>4,677</u>	<u>-</u>	<u>4,677</u>	<u>-</u>
	Total Texas Department of State Health Services, Office of Border Health		\$ 4,677	\$ -	\$ 4,677	\$ -
<u>Texas Department of Health and Human Services Commission</u>						
2016-003894 Amend #1	CHS-Title V-Prenatal Services	N/A	\$ 56,599	\$ -	\$ 56,599	\$ -
			<u>56,599</u>	<u>-</u>	<u>56,599</u>	<u>-</u>
	Total Texas Department of Health and Human Services Commission		\$ 56,599	\$ -	\$ 56,599	\$ -
<u>Texas Juvenile Justice Department</u>						
N/A	State Aid Grant - Computerization	N/A	\$ 37	\$ -	\$ 37	\$ -
TJJD-A-2019-108	State Aid Grant - Basic Probation Supervision and Flexible Funding	N/A	883,274	-	883,274	-
TJJD-A-2020-108	State Aid Grant - Basic Probation Supervision and Flexible Funding	N/A	375,935	-	375,935	-
TJJD-A-2019-108	State Aid Grant - Mental Health Services	N/A	313,618	-	313,618	-
TJJD-A-2020-108	State Aid Grant - Mental Health Services	N/A	152,429	-	152,429	-
TJJD-A-2019-108	State Aid Grant - Community Programs	N/A	153,414	-	153,414	-
TJJD-A-2020-108	State Aid Grant - Community Programs	N/A	26,969	-	26,969	-
TJJD-A-2019-108	State Aid Grant - Pre & Post Adjudication and Flexible Funding	N/A	593,638	-	593,638	-
TJJD-A-2020-108	State Aid Grant - Pre & Post Adjudication and Flexible Funding	N/A	231,470	-	231,470	-
TJJD-A-2019-108	State Aid Grant - Commitment Diversion	N/A	218,840	-	218,840	-
TJJD-A-2020-108	State Aid Grant - Commitment Diversion	N/A	261,292	-	261,292	-
TJJD-M-2019-108	Grant M - Special Needs Diversionary Program	N/A	63,781	-	63,781	-
TJJD-M-2020-108	Grant M - Special Needs Diversionary Program	N/A	34,489	-	34,489	-
TJJD-P-2019-108	Grant P - Juvenile Justice Alternative Education Program (JJAEP)	N/A	54,378	-	54,378	-
TJJD-P-2020-108	Grant P - Juvenile Justice Alternative Education Program (JJAEP)	N/A	37,140	-	37,140	-
TJJD-R-2019-108	Grant R - Regional Diversion Alternatives Program (Reimbursement)	N/A	237,013	-	237,013	-
TJJD-R-2019-108	Grant R - Regional Diversion Alternatives Program (Reimbursement)	N/A	63,009	-	63,009	-
TJJD-R-2020-108	Grant R - RSEP	N/A	17,622	-	17,622	-
			<u>3,718,348</u>	<u>-</u>	<u>3,718,348</u>	<u>-</u>
	Total Texas Juvenile Justice Department		\$ 3,718,348	\$ -	\$ 3,718,348	\$ -
<u>Texas Department of Criminal Justice</u>						
N/A	Offender Transportation Program	N/A	\$ 81,411	\$ -	\$ 81,411	\$ -
			<u>81,411</u>	<u>-</u>	<u>81,411</u>	<u>-</u>
	Total Texas Department of Criminal Justice		\$ 81,411	\$ -	\$ 81,411	\$ -

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

GRANT NUMBER	FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ STATE GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	FEDERAL/STATE EXPENDITURES	LOCAL EXPENDITURES	TOTAL EXPENDITURES	PASSED THROUGH AMOUNTS TO SUB-RECIPIENTS
<u>Texas Comptroller of Public Accounts, State Fiscal</u>						
N/A	LEOSE - Law Enforcement Officer Standards and Education - District Attorney	N/A	\$ 1,253	\$ -	\$ 1,253	\$ -
N/A	LEOSE - Law Enforcement Officer Standards and Education - Sheriff	N/A	33,966	-	33,966	-
N/A	LEOSE - Law Enforcement Officer Standards and Education - Constable Pct. 3	N/A	1,511	-	1,511	-
N/A	LEOSE - Law Enforcement Officer Standards and Education - Constable Pct. 4	N/A	450	-	450	-
			<u>37,180</u>	<u>-</u>	<u>37,180</u>	<u>-</u>
	Total Texas Comptroller of Public Accounts, State Fiscal		<u>\$ 37,180</u>	<u>\$ -</u>	<u>\$ 37,180</u>	<u>\$ -</u>
<u>Texas Comptroller of Public Accounts, Judiciary Section</u>						
70003407098 008	District Attorney State Supplement	N/A	\$ 13,967	\$ -	\$ 13,967	\$ -
70003407098 008	District Attorney State Supplement	N/A	7,853	-	7,853	-
			<u>21,820</u>	<u>-</u>	<u>21,820</u>	<u>-</u>
	Total Texas Comptroller of Public Accounts, Judiciary Section		<u>\$ 21,820</u>	<u>\$ -</u>	<u>\$ 21,820</u>	<u>\$ -</u>
<u>Texas Department of Transportation</u>						
CTIF-01-109	County Transportation Infrastructure Fund Grant Program	N/A	\$ 306,602	\$ 34,067	\$ 340,669	\$ -
8BCF5001	Border Colonia Access Program Round III	N/A	503,613	-	503,613	-
CSJ-1228-03-041	Highway Planning and Construction - Precinct 1 FM 1015	N/A	-	349,865	349,865	-
CSJ-0921-02-312	Highway Planning and Construction - Precinct 2 Dicker Road	N/A	58,926	-	58,926	-
CSJ-0921-02-365	Highway Planning and Construction - Precinct 2 Linear Park	N/A	99,155	-	99,155	-
CSJ-0864-01-068	Highway Planning and Construction - Precinct 3 FM 494 (Shary Rd)	N/A	2,643,894	263,547	2,907,441	-
CSJ-1064-01-027	Highway Planning and Construction - Precinct 4 FM 676 (SH 107 - Taylor)	N/A	-	300,550	300,550	-
CSJ-0921-02-300	Highway Planning and Construction - Precinct 4 10th Street Extension	N/A	373,022	-	373,022	-
CSJ-1803-02-035	Highway Planning and Construction - Precinct 4 FM 1925 (FM 907-Sharp)	N/A	-	320,410	320,410	-
CSJ-1803-01-092	Highway Planning and Construction - Precinct 4 FM 1925 (10th St-McColl Rd)	N/A	-	372,914	372,914	-
CSJ-2094-01-062	Highway Planning and Construction - Precinct 4 FM 2220/Ware Rd (SH 107 - Mile 5)	N/A	-	6,378	6,378	-
CSJ-2094-01-063	Highway Planning and Construction - Precinct 4 FM 2220/Ware Rd (FM 1925 - SH107)	N/A	-	7,488	7,488	-
			<u>3,985,212</u>	<u>1,655,219</u>	<u>5,640,431</u>	<u>-</u>
	Total Texas Department of Transportation		<u>\$ 3,985,212</u>	<u>\$ 1,655,219</u>	<u>\$ 5,640,431</u>	<u>\$ -</u>
<u>Texas Indigent Defense Commission</u>						
212-18-108	FY18 Formula Grant Program	N/A	\$ 674,911	\$ -	\$ 674,911	\$ -
			<u>674,911</u>	<u>-</u>	<u>674,911</u>	<u>-</u>
	Total Texas Indigent Defense Commission		<u>\$ 674,911</u>	<u>\$ -</u>	<u>\$ 674,911</u>	<u>\$ -</u>
<u>Texas Secretary of State</u>						
N/A	Voter Registration (Texas Election Code Sec. 19.002)	N/A	\$ 27,338	\$ -	\$ 27,338	\$ -
			<u>27,338</u>	<u>-</u>	<u>27,338</u>	<u>-</u>
	Total Texas Secretary of State		<u>\$ 27,338</u>	<u>\$ -</u>	<u>\$ 27,338</u>	<u>\$ -</u>

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

GRANT NUMBER	FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ STATE GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	FEDERAL/STATE EXPENDITURES	LOCAL EXPENDITURES	TOTAL EXPENDITURES	PASSED THROUGH AMOUNTS TO SUB-RECIPIENTS
<u>Office of the Attorney General of Texas</u>						
N/A	Crime Victims' Compensation (Texas Administrative Code Sec. 61.801)	N/A	\$ 103,194	\$ -	\$ 103,194	\$ -
1987049	Victim Coordinator and Liaison Grant	N/A	28,096	-	28,096	-
18777174-01	Statewide Automated Victim Notificatin Service (SAVNS)	N/A	14,054	-	14,054	-
OAG 2003499	Statewide Automated Victim Notificatin Service (SAVNS)	N/A	21,410	-	21,410	-
			<u>166,754</u>	<u>-</u>	<u>166,754</u>	<u>-</u>
	Total Office of the Attorney General of Texas		<u>\$ 166,754</u>	<u>\$ -</u>	<u>\$ 166,754</u>	<u>\$ -</u>
<u>Lower Rio Grande Valley Development Council</u>						
N/A	911 Program	N/A	\$ -	\$ -	\$ -	\$ -
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Lower Rio Grande Valley Development Council		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL PRIMARY GOVERNMENT			<u>\$ 14,790,966</u>	<u>\$ 1,778,312</u>	<u>\$ 16,569,278</u>	<u>\$ -</u>
COMMUNITY SERVICE AGENCY						
<u>Texas Veterans Commission</u>						
FVA-19-040	General Assistance Grant	N/A	\$ 157,807	\$ -	\$ 157,807	\$ -
FVA_18_0524	General Assistance Grant Series 16-B	N/A	182,018	-	182,018	-
			<u>339,825</u>	<u>-</u>	<u>339,825</u>	<u>-</u>
	Total Texas Veterans Commission		<u>\$ 339,825</u>	<u>\$ -</u>	<u>\$ 339,825</u>	<u>\$ -</u>
TOTAL COMMUNITY SERVICE AGENCY			<u>\$ 339,825</u>	<u>\$ -</u>	<u>\$ 339,825</u>	<u>\$ -</u>
TOTAL EXPENDITURES OF STATE AWARDS			<u>\$ 15,130,791</u>	<u>\$ 1,778,312</u>	<u>\$ 16,909,103</u>	<u>\$ -</u>
TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS			<u>\$ 94,163,388</u>	<u>\$ 15,773,938</u>	<u>\$ 109,937,326</u>	<u>\$ 979,682</u>

**COUNTY OF HIDALGO, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF
FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

General

The accompanying Schedule of Expenditures of Federal and State Awards (SEFSA) present the federal and state grant activity for the County of Hidalgo, Texas (the County) for the year ended December 31, 2019. The reporting entity is defined in Note 1 to the County's financial statements. The information in this Schedule is presented in accordance with the 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 *Texas Uniform Grant Management Standards*. Because the SEFSA presents only a selected portion of the operations of the County, it is not intended and does not present the financial position, changes in net assets, or cash flows of the County.

Basis of Presentation

The accompanying SEFSA is presented using the modified accrual basis of accounting, which is described in Note 1 of the County's notes to the financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and *Texas Uniform Grant Management Standards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the SEFSA represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

Relationship to Federal and State Financial Reports

Amounts reported in the accompanying schedule may not agree with the amounts reported in the related Federal and State financial reports filed with the grantor agencies because of accruals made in the schedule which will be included in future reports filed with agencies.

Timing of Single Audit Submission

In accordance with 2 CFR 200.512, the data collection form must be submitted the earlier of 30 calendar days after receipt of the auditor's report or nine months after the end of the audit period. Due to the effects of the ongoing COVID-19 public health emergency, the Office of Budget and Management issued memorandums M-20-17 and M-20-26 dated March 19, 2020 and June 18, 2020, respectively, which granted an automatic extension for the submission of the single audit reports to the Federal Audit Clearinghouse. For entities with normal due dates of September 30, 2020, such as the County, an automatic three month extension was granted. The County is located in what was a hotspot in recent months, which affected operations and delayed the completion of the audit. As such, the County took advantage of this extension.

**COUNTY OF HIDALGO, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF
FEDERAL AND STATE AWARDS - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2019**

Reconciliation of Schedule of Federal and State Awards to Comprehensive Annual Financial Report

The following is a reconciliation of the SEFSA to the Statement of Revenues, Expenditures, and Changes in Fund Balance within the County of Hidalgo, Texas Comprehensive Annual Financial Report (CAFR):

<u>Primary Government</u>	
Primary Government Federal Expenditures per SEFSA	\$ 26,660,953
Primary Government State Expenditures per SEFSA	14,790,966
	<hr/> 41,451,919
Add: Local Expenditures	8,378,032
	<hr/>
Primary Government Expenditures included in CAFR	<u>\$ 49,829,951</u>
<u>Urban County</u>	
Urban County Federal Expenditures per SEFSA	\$ 12,609,296
Add: Local Expenditures	228,439
	<hr/>
Urban County Expenditures included in CAFR	<u>\$ 12,837,735</u>
<u>Head Start Program</u>	
Head Start Federal Expenditures per SEFSA	\$ 30,931,516
Add: Local Expenditures	7,158,701
	<hr/>
Head Start Expenditures included in CAFR	<u>\$ 38,090,217</u>
<u>Community Service Agency</u>	
Community Service Agency Federal Expenditures per SEFSA	\$ 8,830,832
Community Service Agency State Expenditures per SEFSA	339,825
	<hr/> 9,170,657
Add: Local Expenditures	8,766
	<hr/>
Community Service Agency Expenditures included in CAFR	<u>\$ 9,179,423</u>

**COUNTY OF HIDALGO, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Section I – Summary of Auditors’ Results

Financial Statements

Type of auditors’ report issued: Unmodified

Internal Control over financial reporting:

- Material weakness(es) identified? _____ yes X no
- Significant deficiencies identified that are not considered to be material weaknesses? X yes _____ none reported

Noncompliance material to financial statements noted? _____ yes X no

Federal awards

Internal control over major programs:

- Material weakness(es) identified? _____ yes X no
- Significant deficiencies identified that are not considered to be material weaknesses? X 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 2 CFR 200.516(a)? X yes _____ no

Identification of major programs:

<i>CFDA Number(s)</i>	<i>Name of Federal Program or Cluster</i>
20.205	Highway Planning and Construction
14.239	Home Investment Partnership Program
16.575	Victims of Crime Act Formula Grant Program
93.600	Head Start Program

Dollar threshold used to distinguish between Type A and Type B programs: \$2,370,978

Auditee qualifies as a low-risk auditee? _____ yes X no

**COUNTY OF HIDALGO, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2019**

Section I – Summary of Auditors’ Results - Continued

State Awards

Internal control over major programs:

- Material weakness(es) identified? _____ yes X no
- Significant deficiencies identified that are not considered to be material weaknesses? X 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 *Texas Single Audit Circular*?

 X yes _____ no

Identification of major programs:

- Texas Juvenile Justice Department
 - Basic Probation Supervision and Flexible Funding
 - Mental Health Services
 - Community Programs
 - Pre & Post Adjudication and Flexible Funding
 - Commitment Diversion
 - Computerization
 - Grant M – Special Needs Diversionary Program
 - Grant P – Juvenile Justice Alternative Education Program (JJAEP)
 - Grant R – Regional Diversion Alternative Program
- Texas Department of Transportation
 - Highway Planning and Construction
- Texas Department of Transportation
 - Border Colonia Access Program Round III
- Texas Office of the Governor, Homeland Security Grants Division
 - Border Prosecution Unit
- Texas Department of State Health Services
 - Texas Epidemiology Capacity Expansion Grant Program

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

\$453,924

Auditee qualifies as a low-risk auditee?

_____ yes X no

**COUNTY OF HIDALGO, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2019**

Section II – Financial Statement Findings

Reference Number 2019-001	District Clerk Bond Funds
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Criteria and Condition:	The District Clerk does not maintain a listing that designates the current status of court cases for which bond monies have been received and held pending final outcome. Bond funds held pending judgement are held long after court cases have been tried and are not disposed of timely.
Cause and Effect:	The County does not have a policy to monitor the status of court cases for which bond funds have been received. Amounts not accounted for nor resolved timely are at higher risk for misappropriation.
Repeat Finding from Prior Year(s):	2018-001, 2017-001, 2016-002
Recommendation:	We recommend the District Clerk research the status of all cases for which bond money is held. Forfeited bonds should be transferred to the County Treasurer's Office. Bond funds that should have been released to individuals should be held pending notification to that individual. If no response is received from the individual, the District should send bond funds to the State Comptroller's Office in accordance with State Escheat Laws.
Views of Responsible Officials:	See management's corrective action plan.

Reference Number 2019-002	Repeat Findings
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Criteria and Condition:	Certain observations previously reported in prior years have not been addressed and resolved by management.
Cause and Effect:	Management has not monitored for resolution of all repeat comments thus causing opportunities for improvements in operations and internal controls to not be implemented timely.
Repeat Finding from Prior Year(s):	2018-002, 2017-003, 2016-004
Recommendation:	To ensure the integrity of the internal control structure as well as to increase the effectiveness and efficiency of the operations of the County, we recommend reportable conditions and other comments and observations to be addressed by management timely.
Views of Responsible Officials:	See management's corrective action plan.

**COUNTY OF HIDALGO, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2019**

Section II – Financial Statement Findings

Reference Number 2019-003	Adherence to Biometric Electronic Clock Policy
Criteria and Condition:	County policy requires all employees, regardless of exempt or non-exempt status, to clock in and out. It was noted not all exempt employees are clocking in and out.
Cause and Effect:	Exempt employees are not clocking in and out as required by policy; therefore, may be paid for time not worked.
Repeat Finding from Prior Year(s):	2018-003, 2017-004, 2016-005
Recommendation:	We recommend the Biometric Electronic Clock policy be enforced to require all employees to clock-in and out.
Views of Responsible Officials:	See management’s corrective action plan.

Reference Number 2019-004	Internal Audit Findings
Criteria and Condition:	The Hidalgo County Auditor’s Office perform internal audits throughout the year. A report describing procedures performed, scope and methodology and findings noted is prepared for each internal audit performed and submitted to the department audited. These reports ask that the department audited provide a management response and corrective action plan to address findings noted. At times, management responses and corrective action plans are not returned to the Hidalgo County Auditor’s Office.
Cause and Effect:	The lack of management responses and corrective action plans allows for weaknesses in internal control to go uncorrected.
Repeat Finding from Prior Year(s):	N/A
Recommendation:	We recommend policies and procedures be implemented to ensure management responses and corrective action plans be submitted to the Hidalgo County Auditor’s Office timely to ensure weaknesses in internal control are addressed timely.
Views of Responsible Officials:	See management’s corrective action plan.

**COUNTY OF HIDALGO, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2019**

Section III – Federal Award Findings

Reference Number 2019-005	Reporting
<i>Disaster Grants – Public Assistance (Presidentially Declared) CFDA# 97.036</i>	
Criteria and Condition:	As per the Grant Terms and Conditions, all projects shall be completed within the performance period AND all reimbursement requests shall be submitted to Department of Public Safety (DPS)/Texas Division of Emergency Management (TDEM) within 60 days of the end of the period of performance. DPS/TDEM shall not be obligated to reimburse expenses incurred after the performance period or submitted after the deadline. With the exception of PW1362, the 60 days after the period of performance has passed and no reimbursement requests have been submitted for the Category C projects (Permanent Work – Roads and Bridges).
Cause and Effect:	Extensions to the 60 day deadline to submit all reimbursement requests were not obtained. Failure to submit reimbursement requests before 60 days after the end of the period of performance and not requesting an extension may result in costs not being reimbursed by the grant.
Questioned Costs:	Unknown
Repeat Finding from Prior Year(s):	2018-004, 2017-010
Recommendation:	We recommend management submit reimbursement requests within the deadline outlined in the Grant Terms and Conditions. If reimbursement requests cannot be submitted timely, we recommend the County request an extension to ensure all eligible costs are reimbursed by the grant.
Views of Responsible Officials:	See management's corrective action plan.

**COUNTY OF HIDALGO, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2019**

Section III – Federal Award Findings

Reference Number 2019-006	Equipment and Real Property Management
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Crime Victim Assistance
CFDA# 16.575

Criteria and Condition:	For equipment purchased with federal awards, equipment records shall be maintained, a physical inventory shall be taken at least once every 2 years and reconciled to equipment records and appropriate control system shall be used to safeguard equipment. Management indicated the last physical inventory of equipment was performed in 2018, however, the physical certification documenting the completion of the physical inventory could not be located. Working papers from the inventory were also unavailable. Therefore, we were unable to verify that an inventory had been completed in 2018.
Cause and Effect:	Evidence of a physical inventory performed in 2018 was unavailable for our review. Therefore, we were unable to verify compliance whether Hidalgo County was in compliance with the equipment and real property management compliance requirement.
Questioned Costs:	Unknown
Repeat Finding from Prior Year(s):	N/A
Recommendation:	When a physical inventory of equipment is performed, we recommend all applicable supporting documentation be maintained to support compliance with the equipment and real property management compliance requirement.
Views of Responsible Officials:	See management's corrective action plan.

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2019

SECTION IV – Federal Award Findings

Reference Number 2019-007	Reporting
<i>Highway Planning and Construction</i> <i>CFDA #20.205</i>	
Criteria and Condition:	Requests for reimbursement (Form 132 - Billing Statement) should be submitted to TxDOT timely for reimbursement. The local government is allowed to submit reimbursement requests no more frequently than once per month. However, the TxDOT Local Government Project Management Guide states that local governments are strongly encouraged to submit invoices and back up materials on a monthly basis when work is performed. For months where no reimbursement request is required, the local government should submit a status stating the reason. We selected a sample of 14 reimbursement requests submitted during the year ended December 31, 2019 and noted 4 requests for reimbursements were not submitted timely. For these, reimbursements were submitted between 3 and 24 months after the expenditure was incurred and paid.
Cause and Effect:	Not submitting reimbursement requests timely may result in delayed reimbursements from TxDOT and potentially disallowed costs.
Questioned Costs:	Unknown
Repeat Finding from Prior Year(s):	2018-006, 2017-011, 2016-010
Recommendation:	We recommend management review the TxDOT Local Government Project Management Guide and implement procedures to ensure timely submission of reimbursement requests for all Highway Planning and Construction program projects.
Views of Responsible Officials:	See management's corrective action plan.

**COUNTY OF HIDALGO, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2019**

SECTION IV – State Award Findings

Reference Number 2019-008

Allowable Costs

***Texas Office of the Governor, Homeland Security Grants Division
Border Prosecution Unit***

Criteria and Condition:	A key control in the payroll process requires employees to sign their timesheets certifying time worked is correct and accurate and for supervisors to sign certifying they have reviewed and approved the timesheet. We tested 13 payroll transactions for the Border Prosecution Unit program. Of these, we noted 2 timesheets that were not signed by the employee or supervisor.
Cause and Effect:	Not having a timesheet certified by both the employee and supervisor increases the risk of errors in payroll. For example, employees may be paid for time not worked.
Questioned Costs:	Unknown
Repeat Finding from Prior Year(s):	N/A
Recommendation:	We recommend all timesheets be signed by both the employees and supervisors timely.
Views of Responsible Officials:	See management's corrective action plan.

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2019

SECTION IV – State Award Findings

Reference Number 2019-009

Equipment Management

*Texas Office of the Governor, Homeland Security Grants Division
Border Prosecution Unit*

Criteria and Condition:	For equipment purchased with state awards, equipment records shall be maintained, a physical inventory shall be taken at least once every 2 years and reconciled to equipment records and appropriate control system shall be used to safeguard equipment. Management indicated the last physical inventory of equipment was performed in 2018, however, the physical certification documenting the completion of the physical inventory could not be located. Working papers from the inventory were also unavailable. Therefore, we were unable to verify that an inventory had been completed in 2018.
Cause and Effect:	Evidence of a physical inventory performed in 2018 was unavailable for our review. Therefore, we were unable to verify compliance whether Hidalgo County was in compliance with the equipment management compliance requirement.
Questioned Costs:	Unknown
Repeat Finding from Prior Year(s):	N/A
Recommendation:	When a physical inventory of equipment is performed, we recommend all applicable supporting documentation be maintained to support compliance with the equipment management compliance requirement.
Views of Responsible Officials:	See management's corrective action plan.

Highway Planning and Construction (State Program)

A finding for the Highway Planning and Construction state award was the same as **2019-007**. The State award was received as a required matching for the Highway Planning and Construction (CFDA# 20.205), therefore, the finding is applicable to both the federal and state awards.

COUNTY *of* HIDALGO



EDINBURG, TEXAS 78539

**COUNTY OF HIDALGO, TEXAS
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 2019**

Findings Related to the Financial Statements

2019-001 Hidalgo County – District Clerk Bond Funds

Recommendation – We recommend the District Clerk research the status of all cases for which bond money is held. Forfeited bonds should be transferred to the County Treasurer’s Office. Bond funds that should have been released to individuals should be held pending notification to that individual. If no response is received from the individual, the District Clerk should send bond funds to the State Comptroller’s Office in accordance with State Escheat Laws.

Corrective Action Plan – The District Clerk’s Office implemented a corrective action plan to address bond funds in the Registry of the Court and it continues to be a work in progress. A “Disposed Cases” report has been programmed to auto-generate daily to alert the District Clerk’s Office of potential registry funds that may need disbursing. Additionally, an Excel spreadsheet is maintained to keep track of all pending bonds. When a case is disposed, a notification letter is mailed to the payee stating that funds in the Registry may be released. Older pending bonds are being researched for proper disbursement. The bond cleanup is a slow and tedious project; however, the District Clerk’s Office continues to work diligently locating individuals, sending out notices, researching, obtaining court orders to disburse and deliver unclaimed bond monies to the State Comptroller’s Office in accordance with State escheat laws.

Proposed Completion Date – Ongoing

Contact Person – Sabrina S. Guerra, Senior Accountant, District Clerk’s Office

2019-002 Hidalgo County – Repeat Findings

Recommendation – To ensure the integrity of the internal control structure as well as to increase the effectiveness and efficiency of the operations of the County, we recommend reportable conditions and other comments and observations to be addressed by management timely.

Corrective Action Plan – The Department of Budget and Management in coordination with the Executive Office continue to assist departments in the resolution of audit findings and are committed to ensuring the internal controls of the County are not compromised.

Proposed Completion Date – Ongoing

Contact Person – Sergio Cruz, Budget Officer, Department of Budget & Management
Valde Guerra, Executive Officer, Executive Office

Findings Related to the Financial Statements (Continued)

2019-003 Hidalgo County – Adherence to Biometric Electronic Clock Policy

Recommendation – We recommend the Biometric Electronic Clock policy be enforced to require all employees to clock-in and out.

Corrective Action Plan – Adjustments to the TAAP system that ensure employees clock in and out in accordance with the Biometric Electronic Clock Policy were implemented on January 6, 2020. The adjustments excluded departments supervised by elected officials, as the policy states that “Elected Officials may direct employees to ‘clock in’ and ‘clock out’ throughout the work day as appropriate.” The Human Resources Department will be conducting compliance audits periodically to ensure that the County is in compliance with all Federal and State employment laws, especially with the Fair Labor Standards Act.

Proposed Completion Date – Completed

Contact Person: Raul Silguero, Director, Department of Human Resources

2019-004 Hidalgo County – Internal Audit Findings

Recommendation – We recommend policies and procedures be implemented to ensure management responses and corrective action plans be submitted to the Hidalgo County Auditor’s Office timely to ensure weaknesses in internal control are addressed timely.

Corrective Action Plan – The County Executive Office, under the authority of the Hidalgo County Commissioners Court shall develop an internal process and procedure that will facilitate the submission of audit finding for department(s) to be provided to the Executive Office for review with Commissioners Court Department Heads and management staff as applicable. Under said internal process, “management responses and corrective action plans” related to the department audited shall be submitted to and coordinated by the Executive Office. The Executive Office shall serve as the clearing house for “management responses and corrective action plans” in order to ensure timely submission to the Auditor.

Proposed Completion Date – December 31, 2020

Contact Person: Valde Guerra, County Executive Officer, Executive Office

Findings Related to Federal Awards

2019-005 Hidalgo County – Reporting-Disaster Grants-Public Assistance (Presidentially Declared)

Recommendation – We recommend management submit reimbursement requests within the deadline in the Grant Terms and Conditions. If reimbursement requests cannot be submitted timely, we recommend the County request an extension to ensure all eligible costs are reimbursed by the grant.

Corrective Action Plan – The Department of Budget & Management developed procedures to ensure the timely submittal of reimbursement requests or the timely submittal of requests for extensions.

Proposed Completion Date – Completed

Contact Person – Sergio Cruz, Budget Officer, Department of Budget and Management



**COUNTY OF HIDALGO, TEXAS
CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 2018**

Findings Related to Federal Awards (Continued)

2019-006 Hidalgo County – Equipment and Real Property Management-*Crime Victim Assistance*

Recommendation – When a physical inventory of equipment is performed, we recommend all applicable supporting documentation be maintained to support compliance with the equipment and real property management compliance requirement.

Corrective Action Plan – Procedures are currently being established to ensure that all physical inventory documentation is scanned and safeguarded in two different electronic folders. The new processes will ensure that all information is complete and available to meet compliance requirements.

Proposed Completion Date – December 31, 2020

Contact Person – Cecilia Carrillo, Fixed Asset Manager, Purchasing Department

2019-007 Hidalgo County – Reporting-TxDOT Highway Planning and Construction Program

Recommendation – We recommend management review the TxDOT Local Government Project Management Guide and implement procedures to ensure timely submission of reimbursement requests for all Highway Planning and Construction program projects.

Corrective Action Plan – The Department of Budget & Management (DBM) implemented internal controls to ensure timely submission of reimbursement requests for TxDOT projects.

Proposed Completion Date – Completed

Contact Person – Sergio Cruz, Budget Officer, Department of Budget & Management

Findings Related to State Awards

2019-008 Hidalgo County – Allowable Costs-*Border Prosecution Unit*

Recommendation – We recommend all timesheets be signed by both the employees and supervisors timely.

Corrective Action Plan – Effective October 2020, the District Attorney's Office developed a new internal process for the prompt collection of timesheets after closeout of each pay period. Each division head and supervisor is charged with the full responsibility of the review and collection of timesheets for their division as well as the submission of the timesheets to the DA's Administration-HR Division. This new process will place more accountability on the management personnel. Added measures include weekly email reminders and a check off list which will be assigned to one individual in the Administration-HR Division. Prompt follow-ups will be made with the division heads and supervisors.

Proposed Completion Date – Completed

Contact Person – Rosalinda Cantu, Assistant Chief of Staff, District Attorney's Office

2019-009 Hidalgo County – Equipment Management-*Border Prosecution Unit*

Recommendation – When a physical inventory of equipment is performed, we recommend all applicable supporting documentation be maintained to support compliance with the equipment management compliance requirement.

Corrective Action Plan – Procedures are currently being established to ensure that all physical inventory documentation is scanned and safeguarded in two different electronic folders. The new processes will ensure that all information is complete and available to meet compliance requirements.

Proposed Completion Date – December 31, 2020

Contact Person – Cecilia Carrillo, Fixed Asset Manager, Purchasing Department



EDINBURG, TEXAS 78539

**COUNTY OF HIDALGO, TEXAS
STATUS OF PRIOR YEAR SINGLE AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Findings Related to the Financial Statements

2018-001 Hidalgo County – District Clerk Bond Funds

Recommendation - We recommend the District Clerk research the status of all cases for which bond money is held. Forfeited bonds should be transferred to the County Treasurer's Office. Bond funds that should have been released to individuals should be held pending notification of that individual. If no response is received from the individual, the District Clerk should send bond funds to the State Comptroller's Office in accordance with State Escheat Laws.

Status – See current year finding 2019-001.

2018-002 Hidalgo County - Repeat Findings

Recommendation – To ensure the integrity of the internal control structure as well as to increase the effectiveness and efficiency of the operations of the County, we recommend that reportable conditions and other comments and observations be addressed by management timely.

Status – See current year finding 2019-002.

2018-003 Hidalgo County - Adherence to Biometric Electronic Clock Policy

Recommendation – We recommend the Biometric Electronic Clock policy be enforced to require all employees to clock-in and out.

Status – See current year finding 2019-003.

Findings Related to Federal Awards

2018-004 Hidalgo County – Reporting-Disaster Grants-Public Assistance (Presidentially Declared)

Recommendation – We recommend management submit reimbursement requests within the deadline in the Grant Terms and Conditions. If reimbursement requests cannot be submitted timely, we recommend the County request an extension to ensure all eligible costs are reimbursed by the grant.

Status – See current year finding 2019-005.

2018-005 Community Service Agency – Cash Management

Recommendation – We recommend the Agency formally adopt and implement procedures to verify interest earnings in excess of \$500 on federal dollars are appropriately identified and returned to the Department of Health and Human Services in accordance with federal requirements.

Status – As of 09/15/2020, under Section 17 of the updated fiscal policy, CSA has included a section in regards to interest earned and their procedures.

**COUNTY OF HIDALGO, TEXAS
STATUS OF PRIOR YEAR SINGLE AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2019**

Findings Related to State Awards

2018-006 Hidalgo County – Reporting-TxDOT Highway Planning and Construction Program

Recommendation – We recommend management review the TxDOT Local Government Project Management Guide and implement procedures to ensure the timely submission of reimbursement requests for all Highway Planning and Construction program projects.

Status – See current year finding 2019-007.

