TEXAS GRANT MANAGEMENT STANDARDS REPORT
FISCAL YEAR ENDED SEPTEMBER 30, 2023

North Central Texas Council of Governments
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To the Executive Board  
North Central Texas Council of Governments  
Arlington, Texas

We have audited, in accordance with 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of the North Central Texas Council of Governments (the "Council"), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Council’s basic financial statements, and have issued our report thereon dated February 22, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Council’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Council’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Council’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 Council’s financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.
Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Council’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 Council’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
February 22, 2024
INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH TEXAS GRANT MANAGEMENT STANDARDS

To the Executive Board
North Central Texas Council of Governments
Arlington, Texas

Report on Compliance for Each Major State program

Opinion on Each Major State program

We have audited North Central Texas Council of Governments’ (the “Council”) compliance with the types of compliance requirements described in Texas Grant Management Standards (TxGMS) that could have a direct and material effect on each of the Council’s major state programs for the year ended September 30, 2023. The Council’s major state programs are identified in the summary of auditors’ results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Council 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 state programs for the year ended September 30, 2023.

Basis for Opinion on Each Major State program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); and TxGMS. Our responsibilities under those standards and TxGMS 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 Council 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 state program. Our audit does not provide a legal determination of the Council’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 Council’s state programs.
Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Council’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, and TxGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than 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 Council’s compliance with the requirements of each major state program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Council’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 Council’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 TxGMS, but not for the purpose of expressing an opinion on the effectiveness of the Council’s internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a state programs 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 state programs 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 state programs that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 TxGMS. Accordingly, this report is not suitable for any other purpose.
Report on Schedule of Expenditures of State Awards Required by TxGMS

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Council, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Council’s basic financial statements. We issued our report thereon, dated February 22, 2024, 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 state awards is presented for purposes of additional analysis as required by TxGMS and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements 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 state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
February 22, 2024
### Texas Workforce Commission

**Direct Programs:**
- Childcare-2022
  - Grant Number: 0800322
  - Contract Number: 0422CCF001
  - Expenditures: $47,409
- Childcare PRS-2022
  - Grant Number: 0800522
  - Contract Number: 0422CCP001
  - Expenditures: $9,562
- Childcare-2023
  - Grant Number: 0800323
  - Contract Number: 0423CCF001
  - Expenditures: 1,831,922
- Childcare PRS-2023
  - Grant Number: 0800523
  - Contract Number: 0423CCP001
  - Expenditures: 4,094,894
- Childcare PRS-2024
  - Grant Number: 0800524
  - Contract Number: 0424CCP001
  - Expenditures: 409,127

**Total Childcare - State**
- Expenditures: 6,521,456
- Pass-Through Expenditures: 6,358,415

- TANF/Choice-2022
  - Grant Number: 0801322
  - Contract Number: 0422TAF001
  - Expenditures: 8,848
- TANF/Choice-2023
  - Grant Number: 0801323
  - Contract Number: 0423TAF001
  - Expenditures: 484,661

**Total TANF - State**
- Expenditures: 493,509

- NCP-2022
  - Grant Number: 0802822
  - Contract Number: 0422NCPO01
  - Expenditures: (2,405)
- NCP-2023
  - Grant Number: 0802823
  - Contract Number: 0423NCPO01
  - Expenditures: 111,978

**Total NCP - State**
- Expenditures: 109,573

- SNAP-2022
  - Grant Number: 0800922
  - Contract Number: 0422SNE001
  - Expenditures: (6,942)
- SNAP-2023
  - Grant Number: 0800923
  - Contract Number: 0423SNE001
  - Expenditures: 132,108

**Total SNAP - State**
- Expenditures: 125,166

- TWC RAG ISAMS-2023
  - Grant Number: 0801723
  - Contract Number: 0423RAG001
  - Expenditures: 2,053

**Total Direct Programs**
- Expenditures: 7,251,757

- **Total Texas Workforce Commission**
- Expenditures: 7,251,757

### Texas Department of Transportation

**Direct Programs:**
- Regional Minor Intersection
  - Grant Number: 0782035
  - Project Number: 0902-00-172
  - Expenditures: 12,252
- Wetlands-Trees Mitigation
  - Grant Number: 0751014
  - Project Number: 0902-00-193
  - Expenditures: 200,000
- HSR Tech Support
  - Grant Number: 0751012
  - Project Number: 0902-00-194
  - Expenditures: 411,562
- Regional Minor Intersection
  - Grant Number: 0782035
  - Project Number: 0902-00-217
  - Expenditures: (2,880)
- Tech Legal Support Innovation
  - Grant Number: 0751023
  - Project Number: 0902-00-236
  - Expenditures: 80,154
- Regional Traffic Signal Retiming Program FY 21-23
  - Grant Number: 0782040
  - Project Number: 0902-00-256
  - Expenditures: 66,550
- 511 DFW Traveler Information System
  - Grant Number: 0783110
  - Project Number: 0902-00-260
  - Expenditures: 145,933
- Regional Aerial Photography
  - Grant Number: 0783115
  - Project Number: 0902-00-279
  - Expenditures: 56,900
- 511 DFW FY 23
  - Grant Number: 0783134
  - Project Number: 0902-00-304
  - Expenditures: 2,725
- Regional Aerial Photography
  - Grant Number: 0783135
  - Project Number: 0902-00-341
  - Expenditures: 75,202
- Regional ITS Quality Implementation M&O FY18
  - Grant Number: 0783091
  - Project Number: 0902-90-052
  - Expenditures: 35,172
- Phase V Regional Traffic Signal Retiming Program
  - Grant Number: 0782036
  - Project Number: 0902-90-054
  - Expenditures: 24,696
- Av Proving Ground Interstate Highway 30
  - Grant Number: 0783088
  - Project Number: 0902-90-100
  - Expenditures: 15,882
- Transit Operations - Regional Coordination
  - Grant Number: 0751010
  - Project Number: 0918-00-193
  - Expenditures: 26,947
- Utilization of Shoulder
  - Grant Number: 0751009
  - Project Number: 0918-00-246
  - Expenditures: 50,811
- Equitable Transit Fare
  - Grant Number: 0751022
  - Project Number: 0918-00-325
  - Expenditures: 3,729
- Incident Management & Safety
  - Grant Number: 0751024
  - Project Number: 0918-00-344
  - Expenditures: 19,788
- Go Carma US 75
  - Grant Number: 0785001
  - Project Number: 0918-00-366
  - Expenditures: 345,149

**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

**SCHEDULE OF EXPENDITURES OF STATE AWARDS**

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2023**
# SCHEDULE OF EXPENDITURES OF STATE AWARDS

## FOR THE YEAR ENDED SEPTEMBER 30, 2023

<table>
<thead>
<tr>
<th>State Grantor / Program Title</th>
<th>Grant Contract Pass-Through</th>
</tr>
</thead>
<tbody>
<tr>
<td>NCTCOG</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Grant Number</td>
</tr>
<tr>
<td>Texas Department of Transportation (continued)</td>
<td></td>
</tr>
<tr>
<td>Direct Programs (continued):</td>
<td></td>
</tr>
<tr>
<td>Sustainability for Transit</td>
<td>0751021</td>
</tr>
<tr>
<td>Regional Toll Revenue Admin</td>
<td>0751017</td>
</tr>
<tr>
<td>Toll Revenue Agreement 1</td>
<td>0751001</td>
</tr>
<tr>
<td>Regional Data Hub - Regional Toll Revenue</td>
<td>0751025</td>
</tr>
<tr>
<td><strong>Total RTR</strong></td>
<td></td>
</tr>
<tr>
<td>Verify Auto OCC</td>
<td>0783138</td>
</tr>
<tr>
<td>Auto OCC DECT Implementation</td>
<td>0783101</td>
</tr>
<tr>
<td><strong>Total Auto OCC Implementation</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Total Direct Programs</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Total Texas Department of Transportation</strong></td>
<td></td>
</tr>
</tbody>
</table>

## Texas Commission on Environmental Quality

<table>
<thead>
<tr>
<th>Direct Programs:</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>North Central Texas Clean Bus SEP</td>
<td>0764002</td>
<td>2011-07</td>
<td>190,000</td>
</tr>
<tr>
<td>Impaired Watershed</td>
<td>0666421</td>
<td>582-20-12048</td>
<td>86,078</td>
</tr>
<tr>
<td>Rider 7 Local Air Quality</td>
<td>0766001</td>
<td>582-22-31889</td>
<td>105,363</td>
</tr>
<tr>
<td>Solid Waste 22/23</td>
<td>0658722</td>
<td>582-22-30122</td>
<td>1,296,495</td>
</tr>
<tr>
<td>Solid Waste 24/25</td>
<td>0658724</td>
<td>582-24-50093</td>
<td>21,240</td>
</tr>
<tr>
<td><strong>Total Solid Waste</strong></td>
<td></td>
<td></td>
<td><strong>1,317,735</strong></td>
</tr>
<tr>
<td><strong>Total Direct Programs</strong></td>
<td></td>
<td></td>
<td><strong>1,699,176</strong></td>
</tr>
<tr>
<td><strong>Total Texas Commission on Environmental Quality</strong></td>
<td></td>
<td></td>
<td><strong>1,699,176</strong></td>
</tr>
</tbody>
</table>

## Texas Health and Human Services

<table>
<thead>
<tr>
<th>Direct Programs:</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>State Gen Revenue</td>
<td>0301023</td>
<td>HHS000874100018</td>
<td>412,416</td>
</tr>
<tr>
<td>State Gen Revenue</td>
<td>0301024</td>
<td>HHS000874100018</td>
<td>134,642</td>
</tr>
<tr>
<td><strong>Total State General Revenue</strong></td>
<td></td>
<td></td>
<td><strong>547,058</strong></td>
</tr>
<tr>
<td>Aging &amp; Disability Resource</td>
<td>0301520</td>
<td>HHS000270200001</td>
<td>320,763</td>
</tr>
<tr>
<td>Title III FY 23</td>
<td>0300623</td>
<td>HHS000874100018</td>
<td>276,763</td>
</tr>
<tr>
<td><strong>Total Direct Programs</strong></td>
<td></td>
<td></td>
<td><strong>1,144,584</strong></td>
</tr>
<tr>
<td><strong>Total Texas Health and Human Services</strong></td>
<td></td>
<td></td>
<td><strong>1,144,584</strong></td>
</tr>
</tbody>
</table>

## Texas Office of The Governor

<table>
<thead>
<tr>
<th>Direct Programs:</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Regional Police Training-22-23</td>
<td>0565522</td>
<td>2020-SF-ST-0015-1460418</td>
<td>779,372</td>
</tr>
<tr>
<td>Regional Police Training-24-25</td>
<td>0565524</td>
<td>2020-SF-ST-0015-1460418</td>
<td>74,943</td>
</tr>
<tr>
<td><strong>Total Regional Police Training Program</strong></td>
<td></td>
<td></td>
<td><strong>854,315</strong></td>
</tr>
<tr>
<td>DFW Corridor Project</td>
<td>09R2201</td>
<td>4561701</td>
<td>95</td>
</tr>
<tr>
<td><strong>Total Direct Programs</strong></td>
<td></td>
<td></td>
<td><strong>854,410</strong></td>
</tr>
<tr>
<td><strong>Total Texas Office of The Governor</strong></td>
<td></td>
<td></td>
<td><strong>854,410</strong></td>
</tr>
</tbody>
</table>

## Texas Water Development Board

<table>
<thead>
<tr>
<th>Direct Programs:</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>TWDB Stormwater</td>
<td>0668350</td>
<td>G1001314</td>
<td>144,911</td>
</tr>
<tr>
<td><strong>Total Direct Programs</strong></td>
<td></td>
<td></td>
<td><strong>144,911</strong></td>
</tr>
<tr>
<td><strong>Total Texas Water Development Board</strong></td>
<td></td>
<td></td>
<td><strong>144,911</strong></td>
</tr>
</tbody>
</table>

## Total Expenditures of State Awards

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td></td>
<td>$14,197,659</td>
<td>$8,399,316</td>
</tr>
</tbody>
</table>
**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of state awards (the "SESA") includes the State grant activity of North Central Texas Council of Governments (the "Council") under programs of the State of Texas for the year ended September 30, 2023. The information in the SESA is presented in accordance with the requirements of the Texas Grant Management Standards. Because the SESA presents only a selected portion of the operations of the Council, it is not intended to and does not present the financial position, changes in net position or cash flows of the Council.

**Note 2 - Summary of Significant Accounting Policies**

The Council accounts for all state awards under programs of the State of Texas in the General and Special Revenue Fund. These programs are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for these funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e. both measurable and available. State grant funds for governmental funds are considered to be earned to the extent of expenditures made under the provisions of the grant. When such funds are advanced to the Council, they are recorded as unearned revenue until earned. Otherwise, state grant funds are received on a reimbursement basis from the respective state program agencies. Generally, unused balances are returned to the grantor at the close of specified project periods.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt, including lease liabilities, as well as expenditures related to compensated absences, and claims and judgments, are recognized later based on specific accounting rules applicable to each, generally when payment is due.

**Note 3 - Relationship to State Financial Reports**

Amounts reported in the SESA may not agree with the amounts reported in the related state financial reports with grantor agencies because of accruals which would be included in the next report filed with the agencies.

**Note 4 - Relationship to the Basic Financial Statements**

State awards revenues are reported in the Council's basic Financial statements as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal administered grants</td>
<td>$16,301,470</td>
</tr>
<tr>
<td>State administered grants</td>
<td>139,729,245</td>
</tr>
<tr>
<td>Less: State-funded grant awards</td>
<td>(141,833,056)</td>
</tr>
<tr>
<td>State expenditures reported on the SESA</td>
<td>$14,197,659</td>
</tr>
</tbody>
</table>
Note 5 - Negative Amounts

Due to a revision in the calculation of administrative costs, the funding agent has retroactively calculated certain grant expenditures. As a result of this recalculation, the affected grants reflect a negative balance on the SESA.
I. Summary of Auditor's Results

Financial Statements:
Type of auditor's report issued: Unmodified
Internal control over financial reporting:
Material weakness(es) identified: None
Significant deficiency(ies) identified: None reported
Noncompliance material to financial statements noted: None

State Awards:
Internal control over major programs:
Material weakness(es) identified: None
Significant deficiency(ies) identified: None reported
Type of auditor's report issued on compliance for major programs: Unmodified
Any audit findings disclosed that are required to be reported in accordance with TxGMS: None

Identification of major programs:
Name of State Program:
Texas Workforce Commission:
Child Care - State
Texas Commission on Environmental Quality:
Solid Waste

Dollar threshold used to distinguish between type A and type B state programs: $750,000
Auditee qualified as low-risk auditee for state single audit: Yes

II. Financial Statement Findings
None noted

III. Findings and Questioned Costs for State Awards
None noted
The Texas Grant Management Standards state that the auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee shall prepare a summary schedule of prior audit findings. The summary schedule of prior audit findings must report the status of the following:

- All audit findings included in the prior audit’s schedule of findings and questioned costs and
- All audit findings reported in the prior audit’s summary schedule of prior audit findings except audit findings listed as corrected.

I. Prior Audit Findings

None reported
The Texas Grant Management Standards state that, at the completion of the audit, the auditee must prepare, in a document separate from the auditor’s findings, a corrective action plan to address each audit finding included in the current year auditor’s reports.

I. Corrective Action Plan

   Not applicable