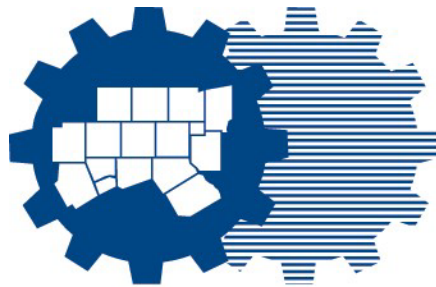


FEDERAL FINANCIAL ASSISTANCE REPORT

FISCAL YEAR ENDED SEPTEMBER 30, 2022



**North Central Texas
Council of Governments**

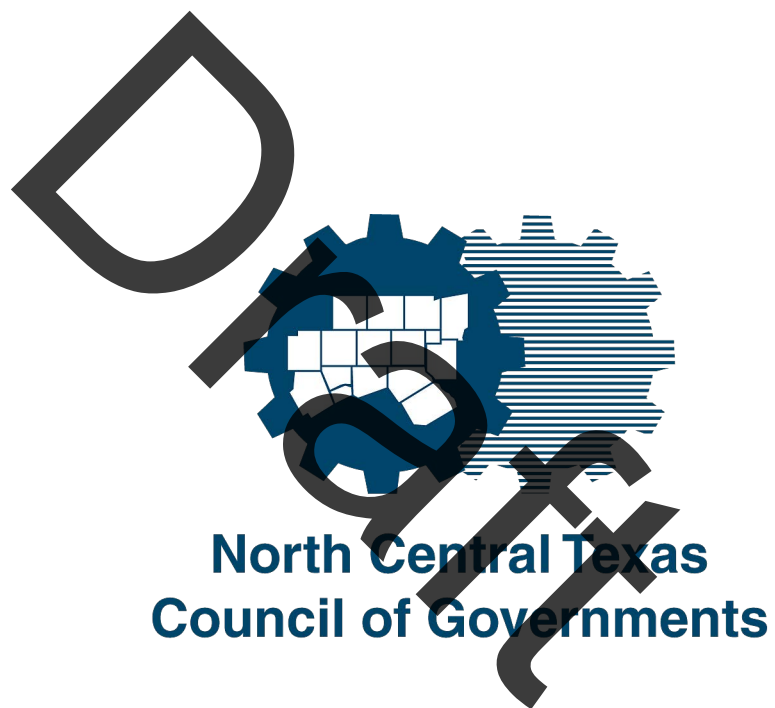


**NORTH CENTRAL TEXAS
COUNCIL OF GOVERNMENTS**

FEDERAL SINGLE AUDIT REPORT

For the Year Ended September 30, 2022

Draft



NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

TABLE OF CONTENTS

	<u>Page</u>
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 <i>Government Auditing Standards</i>	1
Independent Auditor's Report on Compliance for Each Major Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	3
Schedule of Findings and Questioned Costs	7
Schedule of Expenditures of Federal Awards	9
Notes to Schedule of Expenditures of Federal Awards	14
Summary Schedule of Prior Audit Findings	16
Corrective Action Plan	17

Draft



**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***

To the Members of the Executive Board
North Central Texas Council of Governments
Arlington, 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of North Central Texas Council of Governments (the "Council"), as of and for the year ended September 30, 2022, 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 23, 2023.

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 the 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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council's financial statements are free of 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 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 purposes.

Fort Worth, Texas
February 23, 2023

Draft

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED
BY THE UNIFORM GUIDANCE**

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Program

We have audited North Central Texas Council of Governments’ (the “Council”) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Council’s major federal programs for the year ended September 30, 2022. The Council’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Council’s complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the 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 federal 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 federal 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 the Uniform Guidance, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Council's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, 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 the Uniform Guidance, 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 federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

To the Members of the Executive Board
North Central Texas Council of Governments

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, the 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, 2022, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements. We issued our report thereon dated February 23, 2023, 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 awards is presented for purposes of additional analysis as required by the Uniform Guidance 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 federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Fort Worth, Texas
February 23, 2023



NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS**SCHEDULE OF FINDINGS AND QUESTIONED COSTS***For the Year Ended September 30, 2022***I. Summary of Auditors' Results****Financial Statements**

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Type of auditors' report issued on compliance with major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	No

Identification of major programs:

Name of Federal Program or Cluster:**Assistance Listing
Number (ALN)****U.S. Department of Health and Human Services***CCDF Cluster*

93.575, 93.596

*TANF/CHOICE-2022, TANF/CHOICE-2021, NCP-2022, RAG ES-2022,**WCI 2022, RAG ES-2021, NCP-2021*

93.558

U.S. Department of Labor*Employment Service Cluster*

17.207

WIOA Cluster

17.258, 17.259, 17.278

U.S. Department of Transportation*Federal Transit Cluster*

20.500, 20.507, 20.526

Dollar Threshold Considered Between Type A and Type B Federal Programs

\$3,000,000

Auditee qualified as low-risk auditee?

Yes

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
For the Year Ended September 30, 2022

II. Financial Statement Findings

None noted

III. Federal Award Findings and Questioned Costs

None noted

Draft

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

Page 1 of 5

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended September 30, 2022

	Grant Number	Federal Assistance Listing Number	Contract Number	Federal Expenditures	Pass-Through to Subrecipient Expenditures
U.S. Department of Agriculture					
Pass-Through Texas Workforce Commission:					
SNAP-2022	0800922	10.561	0422SNE001	\$ 1,150,550	\$ 778,571
SNAP-2021	0800921	10.561	0421SNE001	(3,058)	-
Total SNAP Cluster (ALN 10.561)				<u>1,147,492</u>	<u>778,571</u>
Total U.S. Department of Agriculture				<u>1,147,492</u>	<u>778,571</u>
U.S. Department of Commerce					
Direct Programs:					
COVID-19 - EDA CEDS COVID-19 CARES	0100006	11.307	ED20AUS3070027	220,963	-
EDA CEDS-PLANNING ASSIST	0100007	11.302	ED21AUS3020001	71,710	-
Total U.S. Department of Commerce				<u>292,673</u>	<u>-</u>
U.S. Department of Defense					
Direct Programs:					
NCTX REG. COMPATIBLE USE	0790002	12.610	HQ00052010064	150,777	-
AGILE CURRICULUM PROGRAM	0790003	12.617	HQ00052110055	67,350	-
Total U.S. Department of Defense				<u>218,127</u>	<u>-</u>
U.S. Department of Housing And Urban Development					
Pass-Through Texas Department of Agriculture:					
TDA	0667120	14.228	CEDAF21-07	20,283	-
Total U.S. Department of Housing and Urban Development				<u>20,283</u>	<u>-</u>
U.S. Department of Justice					
Direct Programs:					
COVID-19 - CESF	09CVD01	16.034	4348601	91,932	-
Total U.S. Department of Justice				<u>91,932</u>	<u>-</u>
U.S. Department of Labor					
Pass-Through Texas Workforce Commission:					
WIOA ADULT-2022	0800722	17.258	0421WOA001	3,538,399	2,448,800
WCI 2022	0803422	17.258	0422WCI002	155,878	-
WIOA ADULT-2021	0800721	17.258	0420WOA001	14,006	620
WIOA YOUTH-2022	0800622	17.259	0421WOY001	3,699,444	2,457,100
WIOA YOUTH-2021	0800621	17.259	0420WOY002	181,358	113,000
WIOA DW-2022	0800822	17.278	0421WOD001	4,215,786	2,714,301
RAPID RESPONSE 2022	0801422	17.278	0421WOR001	36,998	29,615
TEACHER EXTERNSHIP 22	0802022	17.278	0422EXT001	24,097	-
RAPID RESPONSE 2023	0801423	17.278	0422WOR001	15,772	12,591
Total WIOA Cluster (ALN 17.258, 17.259, and 17.278)				<u>11,881,738</u>	<u>7,776,027</u>
Pass-Through Texas Workforce Commission:					
REA-2022	0803322	17.225	0422REA001	632,297	439,223
REA-2021	0803321	17.225	0421REA001	96,248	53,932
Total ALN 17.225				<u>728,545</u>	<u>493,155</u>
TAA-2022	0802122	17.245	0422TRA001	173,232	154,990
TAA-2021	0802121	17.245	0421TRA001	97,628	86,880
Total ALN 17.245				<u>270,860</u>	<u>241,870</u>
TWC RAG ISAMS-2022	0801722	17.273	0422RAG001	2,568	-
NDW-2021	0803821	17.277	0421NDW001	232,323	232,323
APPRENTICESHIP EXPANSION	0804521	17.285	0421ATG002	67,137	-
APPRENTICE TX EXPAN 23	0804823	17.285	0422ATG001	137	-
Total ALN 17.285				<u>67,274</u>	<u>-</u>
RAG ES-2022	0801922	17.207	0422WPA001	464,104	12,138
RAG ES-2021	0801921	17.207	0421WPA001	172,026	41,658
TRAIN EMPL NAV-2022	0804722	17.207	0422WPB001	73,667	73,667
TWC RAG ISAMS-2022	0801722	17.207	0422RAG001	27,517	-
WCI 2022	0803422	17.207	0422WCI002	25,788	-
WCI 2021	0803421	17.207	0421WCI001	(589)	-
Total Employment Service Cluster (ALN 17.207)				<u>762,513</u>	<u>127,463</u>
Total U.S. Department of Labor				<u>13,945,821</u>	<u>8,870,838</u>

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

Page 2 of 5

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended September 30, 2022

	Grant Number	Federal Assistance Listing Number	Contract Number	Federal Expenditures	Pass-Through to Subrecipient Expenditures
U.S. Department of Transportation					
Pass-Through Texas Department of Transportation:					
TXDOT ZERO-EMISSION VEHI	0780016	20.200	STP 2020(734)	11,169	-
Highway Planning and Construction Cluster					
TPF - 2022	07D1Y22	20.205	50-22XF0006	11,979,294	-
REGIONAL AQ INITIATIVES	0783100	20.205	202285	2,043,537	-
DFW FREIGHT OPTIMIZATION	0783121	20.205	2022554	1,174,309	-
AUTO OCC DECT IMP	0783101	20.205	STP 2021(109)MM	1,083,400	-
AIR QUALITY PUBLIC EDUCAT	0782038	20.205	2022280	1,059,408	-
RTSRP FY15 EASTERN	0782021	20.205	CM 2015(564)	1,044,876	-
LAND USE TRANSPORTATION & PHASE V RTSRP	0783107	20.205	STP 2021(908)MM	929,680	-
FIM PROGRAM (FY18)	0782036	20.205	CM1802(1830)	694,893	-
PLANNING STUDIES & SREAM	0782037	20.205	CM 2020(420)	684,271	-
AV 2.1 - PLANNING ASSISTA	0783104	20.205	STP 2B20(328)MM	593,926	-
PEOPLE MOVER TEST TRACK	0783102	20.205	2021075	560,008	-
REG MINOR INTERSECTION	0783065	20.205	STP 2015(431)MM	537,147	-
511 DFW TRAVELER INFO SYS	0782035	20.205	CM 1902 (424)	491,049	472,410
REGIONAL GOODS MOVEMENT	0783110	20.205	STP 2022(188)MM	479,403	-
REGIONAL AERIAL PHOTOGRAP	0783094	20.205	STP 2020(406)MM	435,631	-
REG MINOR INTERSECTION	0783115	20.205	STP 2021 (901) MM	434,953	-
PLANNING STUDIES & SREAM	0782035	20.205	CM 1802(829)	400,982	339,952
SMART TRANSIT CORRIDORS & HARRY HINES CORRIDOR PLAN	0783104	20.205	STP 2B20(327)MM	370,952	-
PEOPLE MOVER (FY21-22)	0783109	20.205	2021205	357,554	-
RGM & CORRSTUDIES FY20-21	0783096	20.205	STP 2020(425)	351,838	-
CLEAN FLEET TECHNOLOGIES	0783118	20.205	STP 2021(975)MM	347,019	-
INTERMODAL TRANSPORTATION	0783111	20.205	STP 2021(176)MM	346,897	-
EMPLOYER TRIP REDUCTION	0782026	20.205	CM 2017(453)	326,590	-
DFW REGIONAL SAFETY PROGR	0783112	20.205	STP 2021 (195)MM	299,498	-
511 DFW TRAVELER INFO SYS	0783113	20.205	STP 2021(223)MM	272,064	-
EJ ACTIV & TOLL RD SURVEY	0783114	20.205	2021211	266,773	-
TRAVEL SURVEY & DATA COLL	0783110	20.205	STP 2021 (230) MM	234,859	-
REVENUE AND PROJECT TRACK	0783077	20.205	STP 1602(685)MM	221,711	-
AV 2.1 - PLANNING ASSISTA	0783092	20.205	STP 1802(842)MM	217,250	-
EMPLOYER TRIP REDUCTION	0783116	20.205	F 2021(956)	213,076	-
REGIONAL PARKING MANAGEME	0783102	20.205	2021074	195,467	-
EMPLOYER TRIP REDUCTION	0783113	20.205	STP 2021(222)MM	179,021	-
EJ STUDY FOR TOLL ROADS	0783108	20.205	STP 2021(200)MM	176,695	-
COLLIN CO TRANS INITIATIV	0783113	20.205	STP 2022(462)MM	129,439	-
LAND USE TR & BIKE PED	0783076	20.205	STP 1602(681)MM	123,950	-
CORRIDOR STUDIES & CAPITA	0783073	20.205	STP 2017(429)MM	111,601	78,766
PLAN OVRS IMP INIT FY16	0783083	20.205	STP 2018(243)MM	110,596	-
CITYWIDE BICYCLE PLAN FOR	0783105	20.205	2021207	110,040	-
TPS- COLLINDALLASTARRANT	0783072	20.205	STP 2017(424)MM	106,730	-
AV 2.2 COST AVERAGE LOCA	0783120	20.205	2022526	81,280	-
AV MULTIPURPOSE DSGN DEV	0783095	20.205	STP 2020(428)MM	78,511	-
REG ITS QUAL IMP M&O FY18	0783106	20.205	2021081	78,172	-
REG ITS QUAL IMP M&O FY18	0783090	20.205	STP 1802(843)MM	67,774	-
PROG OVERSIGHT DBE EHANCE	0783091	20.205	STP 2019(338)MM	61,995	-
DART VANPOOL FUNDING	0783091	20.205	STP 2019(339)MM	52,618	-
MGMT OF REG SAFETY	0783097	20.205	STP 2020(427)MM	50,122	-
CONG MGT ASSET TOOL	0783119	20.205	STP 2022(400) MM	37,077	-
RGM & CORRSTUDIES FY20-21	0783124	20.205	2022833	37,054	-
REGIONAL AQ INITIATIVES	0783103	20.205	STP 2021 (204)MM	36,716	-
INTEGRATED TRANSPORTATION	0783111	20.205	STP 2021(175)MM	32,668	-
AV PROVING GROUND IH30	0783100	20.205	STP 2021 (091)MM	32,337	-
AIR QUALITY PUBLIC EDUCAT	0783123	20.205	STP 2022(521) MM	31,351	-
AV 2.2 COST AVERAGE LOCA	0783088	20.205	STP 2019(319)MM	27,707	-
RTSRP FY21 - FY23	0782038	20.205	CM 2B20(215)	21,750	-
OAK FARMS REGIONAL CORRID	0783106	20.205	2021082	11,312	-
LAND USE TR & BIKE PED	0782040	20.205	CM 2022(210)	9,757	-
COVID TRANSIT CAMPAIGN	0783122	20.205	STP 2022(596) MM	3,078	-
AUTO OCC IMP	0783083	20.205	STP 2019(799)MM	2,237	-
TPF - 2021	0782041	20.205	2023262	414	-
	0784001	20.205	STP 1802(844)MM	332	-
	07D1Y21	20.205	50-21XF0006	(23,347)	(21,287)
Total Highway Planning and Construction Cluster (ALN 20.205)				30,427,302	869,841

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2022

Page 3 of 5

	Grant Number	Federal Assistance Listing Number	Contract Number	Federal Expenditures	Pass-Through to Subrecipient Expenditures
U.S. Department of Transportation (continued)					
Pass-Through Texas Department of Transportation: (continued)					
TOD PILOT SILVER LINE	0714002	20.500	TX-2022-060-00	512	-
COVID-19 - FY2020 CARES ACT OPER ASS	071C001	20.507	TX-2020-087-00	2,135,835	1,789,812
FTA 5307 FY 2020	0711Y20	20.507	TX-2021-051-00	1,351,180	476,517
DFW CORE EXPRESS	0710002	20.507	TX-2020-086-00	1,151,901	-
FTA 5307 FY 2019	0711Y19	20.507	TX-2020-122-00	817,034	583,551
FTA 5307 FY 2018	0711Y18	20.507	TX-2019-034-00	397,657	160,962
TRAVEL SURVEY & DATA COLL	0710001	20.507	TX-2020-051-00	165,337	-
FTA 5307 FY 2021	0711Y21	20.507	1588-2022-2	77,146	33,199
FTA 5307 FY 2017	0711Y17	20.507	TX-2017-058-00	73,214	73,214
FTA 5307 FY2014 (PART 3)	0711148	20.507	TX-2018-042-00	50,347	15,623
FTA - 5307 FY 2016	071116A	20.507	TX-2016-033-00	49,462	49,462
FTA 5339 FY18 & FY19	0719Y19	20.526	TX-2021-086-00	22,708	-
FTA 5339 BUS & BUS FACI	0719Y17	20.526	TX-2017-068-00	8,305	-
Total Federal Transit Cluster (ALN 20.500, 20.507, and 20.526)				6,300,638	3,182,340
Direct Federal Transit Administration:					
FTA 5310 FY2020	0718Y20	20.513	TX-2021-036-00	340,473	57,194
FTA 5310 FY16	0718Y16	20.513	TX-2016-025-03	250,889	250,889
FTA FY19 5310	0718Y19	20.513	TX-2020-080-00	228,752	23,476
FTA - 5310 FY2017	0718Y17	20.513	TX-2017-073-02	196,953	196,953
FTA 5310 FY2021	0718Y21	20.513	TX-2022-078-00	178,817	178,817
FTA ICAM PILOT PROGRAM	0718301	20.513	TX-2020-049-00	146,342	128,571
FTA - 5310 FY2018	0718Y18	20.513	TX-2019-027-00	21,537	-
FTA - JARC	0717Y10	20.516	TX-37-X081-02	1,988	1,988
FTA - NEW FREEDOM	0712Y09	20.521	TX-57-X021	144,568	144,568
Total Transit Services Programs Cluster (ALN 20.513, 20.516, and 20.521)				1,510,319	982,456
Total U.S. Department of Transportation				38,249,428	5,034,637
U.S. Environmental Protection Agency					
Direct Programs:					
DERA19 - NTX EMISSIONS	0721012	66.039	DE-01F68301-1	887,237	883,681
EPA DERA 2017	0721009	66.039	DE-01F40101-0	870,758	832,072
DERA18 - PUBLIC SECTOR	0721011	66.039	DE-01F56701-0	254,184	-
Total ALN 66.039				2,012,179	1,715,753
EPA OW2RNG	0607721	66.808	01F90401	277,176	47,512
EPA TRASH-FREE WATERS	0607720	66.475	01D07720	110,109	56,011
Pass-Through Texas Commission on Environmental Quality:					
WATER QUALITY MGT PLNG	0667022	66.454	582-22-30178	136,588	-
WATER QUALITY MGT PLNG	0667023	66.454	582-22-40205	3,776	-
Total ALN 66.454				140,364	-
Total U.S. Environmental Protection Agency				2,539,828	1,819,276
U.S. Department of Energy					
Pass-Through Clean Fuel Ohio:					
CFO - EV-WATTS ANALYSIS	0740020	81.086	DE-EE0008890	1,004	-
Total U.S. Department of Energy				1,004	-

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

Page 4 of 5

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended September 30, 2022

	Grant Number	Federal Assistance Listing Number	Contract Number	Federal Expenditures	Pass-Through to Subrecipient Expenditures
U.S. Department of Health and Human Services					
Direct Programs:					
ACL DEMENTIA FRIENDLY	0303002	93.470	90ADPI0070-01-00	\$ 33,285	\$ 6,034
Pass-Through Texas Health and Human Services Commission:					
TITLE IIIC2 FY 22	0300422	93.045	HHS000874100018	2,380,660	2,372,446
TITLE IIIB FY22	0300222	93.044	HHS000874100018	1,779,298	775,348
COVID-19 - TITLE III ADMIN FY 22	0300122	93.044	HHS000874100018	55,422	-
TITLE IIIC1 FY22	0300322	93.045	HHS000874100018	977,019	967,502
TITLE IIIC1 FY22	0300322	93.045	HHS000874100018	936,810	936,810
NSIP	0300922	93.053	HHS000874100018	885,770	885,770
COVID-19 - TITLE IIIC2 FY 22	0300422	93.045	HHS000874100018	769,337	769,337
TITLE III ADMIN FY 22	0300122	93.045	HHS000874100018	403,529	-
TITLE III ADMIN FY 22	0300122	93.044	HHS000874100018	207,349	-
Total Aging Cluster (ALN 93.044, 93.045, and 93.053)				8,395,194	6,707,213
TITLE VII EAP FY 22	0300722	93.041	HHS000874100018	40,508	-
TITLE VII OAG FY 22	0300822	93.042	HHS000874100018	157,261	-
COVID-19 - TITLE VII OAG FY 22	0300822	93.042	HHS000874100018	83,643	-
Total ALN 93.042				240,904	-
TITLE IIID FY 22	0300522	93.043	HHS000874100018	161,735	-
COVID-19 - TITLE IIID FY 22	0300522	93.043	HHS000874100018	80,809	-
Total ALN 93.043				242,544	-
COVID-19 - AGING&DISABILITY RESOURCE	0301520	93.048	HHS000270200001	73,262	-
AGING&DISABILITY RESOURCE	0301520	93.048	HHS000270200001	1,267	-
Total ALN 93.048				74,529	-
TITLE IIIE FY 22	0300622	93.052	HHS000874100018	967,263	381,251
COVID-19 - TITLE IIIE FY 22	0300622	93.052	HHS000874100018	38,944	38,944
COVID-19 - TITLE III ADMIN FY 22	0300122	93.052	HHS000874100018	13,114	-
TITLE III ADMIN FY 22	0300122	93.052	HHS000874100018	94,164	-
Total ALN 93.052				1,113,485	420,195
AGING&DISABILITY RESOURCE	0301520	93.071	HHS000270200001	23,140	-
CMS-MIPPA 22	0390022	93.071	HHS000874100018	10,767	-
CMS-MIPPA 23	0390023	93.071	HHS000874100018	9	-
Total ALN 93.071				33,916	-
CMS BASIC	0301122	93.324	HHS000874100018	110,918	10,479
CMS BASIC	0301121	93.324	HHS000874100018	83,720	3,388
Total ALN 93.324				194,638	13,867
AGING & DISABILITY RESOURCE	0301520	93.791	HHS000270200001	64,424	-
Pass-Through Texas Workforce Commission:					
TANF/CHOICE-2022	0801322	93.558	0422TAF001	2,507,901	1,337,293
TANF/CHOICE-2021	0801321	93.558	0421TAF001	275,187	144,386
NCP-2022	0802822	93.558	0422NCP001	94,647	9,777
RAG ES-2022	0801922	93.558	0422WPA001	38,371	-
WCI 2022	0803422	93.558	0422WCI002	14,802	-
RAG ES-2021	0801921	93.558	0421WPA001	10,629	-
NCP-2021	0802821	93.558	0421NCP001	1,395	1,395
Total ALN 93.558				2,942,932	1,492,851

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

Page 5 of 5

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended September 30, 2022

	Grant Number	Federal Assistance Listing Number	Contract Number	Federal Expenditures	Pass-Through to Subrecipient Expenditures
U.S. Department of Health and Human Services (continued)					
CHILDCARE-2022	0800322	93.575	0422CCF001	20,585,365	17,279,689
CHILDCARE-2022	0800322	93.596	0422CCF001	12,466,237	12,466,237
COVID-19 - CHILDCARE-2022	0800322	93.575	0422CCF001	11,285,701	11,285,701
CC LOCAL MATCH-2021	0800421	93.596	0421CCM001	5,543,370	5,543,370
COVID-19 - SIR CHILDCARE	0804622	93.575	0422CCX001	4,622,624	4,226,770
CHILDCARE QUALITY - 2022	0802722	93.575	0422CCQ001	2,219,481	-
CHILDCARE-2021	0800321	93.575	0421CCF001	1,964,228	1,587,316
COVID-19 - CHILDCARE QUALITY - 2022	0802722	93.575	0422CCQ001	758,396	-
CHILDCARE-2021	0800321	93.596	0421CCF001	377,103	377,103
CHILDCARE QUALITY - 2021	0802721	93.575	0421CCQ001	151,548	-
Total CCDF Cluster (ALN 93.575 and 93.596)				59,974,053	52,766,186
CHILDCARE-2022	0800322	93.575	0422CCF001	133,307	133,307
CHILDCARE-2021	0800321	93.667	0421CCF001	4,523	4,523
Total ALN 93.667				137,830	137,830
Total U.S. Department of Health and Human Services				73,488,242	61,544,176
U.S. Department of Homeland Security					
Direct Federal Emergency Management:					
19 CTP-WAXAHACH CREEK	0668520	97.045	EMT-2019-CA-00035-S01	183,823	-
19 CTP-HARRIET CREEK	0668521	97.045	EMT-2019-CA-00036-S01	91,338	-
21 CTP-UWF DISCOVERY	0668522	97.045	EMT-2021-CA-00009-S01	58,369	-
21 CTP-EAST FORK	0668522	97.045	EMT-2021-CA-00011-S01	43,000	-
20 COMS TSI	0668521	97.045	EMT-2020-CA-00040-S01	42,749	-
20 CTP-CATHERINE BRANCH	0668621	97.045	EMT-2020-CA-00039-S01	38,119	-
21 CTP-HOG BRANCH	0668621	97.045	EMT-2021-CA-00012-S01	35,829	-
FY21-CTP-COG-PM	0668322	97.045	EMT-2021-CA-00010-S01	15,513	-
18 CHARMS COG	0668219	97.045	EMT-2018-CA-00025-S01	7,451	-
21 COMS CHARMS COG	0668222	97.045	EMT-2021-CA-00008-S01	7,073	-
20 CTP COG PM	0668421	97.045	EMT-2020-CA-00038-S01	1,044	-
22 CTP-COG PM	0668223	97.045	EMT-2022-CA-00010-S01	28	-
Total ALN 97.045				524,336	-
Pass-Through the Office of the Governor:					
2021 SHSP REGIONAL PLANNI	09S2101	97.067	2945607	302,246	-
2021-UASI SIT AWARE	09U2124	97.067	3693303	168,575	-
2021 UASI - PLANNING	09U2101	97.067	2984207	147,800	-
2020 SHSP EMRR	09S2018	97.067	3306304	133,402	-
2021 SHSP CYBER SECURITY	09S2125	97.067	3946202	93,787	-
2020 SHSP USAR	09S2004	97.067	2945406	50,774	-
2020 SHSP CYBER SECURITY	09S2025	97.067	3946201	50,268	-
2021 SHSP EMRR	09S2118	97.067	3306305	48,891	-
2020 SHSP TRAIN & EX	09S2007	97.067	3061405	48,607	-
2021 SHSP PUB ED	09S2103	97.067	2945206	42,534	-
20 UASI-THIRA/SPR COMPLET	09U2024	97.067	4512701	30,472	-
2020 SHSP INTEROP	09S2002	97.067	3303404	29,063	-
2021 SHSP CCP	09S2105	97.067	2945307	28,457	-
2021 SHSP TRAIN & EX	09S2107	97.067	3061406	26,191	-
2020 SHSP CCP	09S2005	97.067	2945306	25,973	-
2020 SHSP FUSION	09S2015	97.067	3733602	154	-
2020 SHSP HAZMAT	09S2019	97.067	2945506	143	-
20 UASI - PLANNING	09U2001	97.067	2984206	(24)	-
Total ALN 97.067				1,227,313	-
Pass-Through Texas Department of Public Safety:					
PDM FY19-009 ELLIS-NAVARR	0911909	97.047	PDMC-PL-06-TX-2019-009	69,461	-
PDM FY19-008 JOHN-SOM-WIS	0911908	97.047	PDMC-PL-06-TX-2019-008	48,923	-
PDM FY17-008 PP AND PARKR	0911708	97.047	PDMC-PL-06-TX-2017-008	(1,147)	-
Total ALN 97.047				117,237	-
Total U.S. Department of Homeland Security				1,868,886	-
Total Expenditures of Federal Awards				\$ 131,863,716	\$ 78,047,498

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2022

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of North Central Texas Council of Governments (the "Council") under programs of the federal government for the year ended September 30, 2022. The information in this Schedule is presented in accordance with the requirements of Office of Management and Budget (OMB) *Uniform Guidance*. Because the Schedule 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 federal awards under programs of the federal government in the General and Special Revenue Funds. 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, and expenditures in the accounting period in which the liability is incurred, if measurable, except for certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Federal 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 revenues until earned. Otherwise, federal grant funds are received on a reimbursement basis from the respective federal program agencies. Generally, unused balances are returned to the grantor at the close of specified project periods. The Council has elected not to use the 10 percent de minimis indirect cost rate allowed under the *Uniform Guidance*.

Note 3 - Relationship to Federal Financial Reports

Amounts reported in the accompanying schedule may not agree with the amounts reported in the related federal 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

Federal awards revenue are reported in the Council's basic financial statements as follows:

Federal administered grants	\$ 11,278,841
State administered grants	132,997,272
Less: State funded grant awards	<u>12,412,397</u>
Per Schedule of Expenditures of Federal Awards	<u><u>\$ 131,863,716</u></u>

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
For the Year Ended September 30, 2022

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 current schedule of expenditures of federal awards.

Draft

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended September 30, 2022

Federal regulations, Title 2 U.S. Code of Federal Regulations Section 200.511 states, "The auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must 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

Draft

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

CORRECTIVE ACTION PLAN

For the Year Ended September 30, 2022

Federal regulations, Title 2 U.S. Code of Federal Regulations §200.511 states, "At the completion of the audit, the auditee must prepare, in a document separate from the auditor's findings described in §200.516 Audit findings, a corrective action plan to address each audit finding included in the current year auditor's reports."

I. Corrective Action Plan

Not applicable

Draft

