



CITY OF FORT WORTH, TEXAS

# FY2022

SINGLE AUDIT REPORT

For the Fiscal Year Ended September 30, 2022



# **SINGLE AUDIT REPORT**

For the Fiscal Year Ended  
September 30, 2022

## **CITY OF FORT WORTH, TEXAS**

### ELECTED OFFICIALS

#### 2022 CITY COUNCIL

Mattie Parker, Mayor

Carlos E. Flores  
Michael D. Crain  
Alan Blaylock  
Gyna Bivens

Jared Williams  
Leonard Firestone  
Chris Nettles  
Elizabeth M. Beck

### CITY MANAGER

David Cooke

### CHIEF FINANCIAL OFFICER

Reginald Zeno

Prepared by the Department of Financial Management Services

### Grant Accounting

Anthony M. Rousseau, CPA, CTP, CPFO, CGFO

Catherine Perry

Shalonda Oliver

Joy Egbuta

Gisela Linzy

Bianca Moses

Hazel Sims-Robinson

Trina Stokes

Elida Torres

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# CITY OF FORT WORTH, TEXAS

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## **Purpose and Contents of this Report**

This report was prepared to provide grantor agencies certain financial information which they may require to properly administer funds granted to the City. Financial schedules included herein present the City's grant expenditures in accordance with accounting principles generally accepted in the United States of America for State and Local government units. Individual grants presented in the financial information section of this report are those which were considered by the auditors in performing their tests in conformity with 2 CFR 200 (Uniform Guidance), and the State of Texas Uniform Grant Management Standards (UGMS).

## **Relationship between this Report and the City's Basic Financial Statements**

All of the City's grant activity subject to the requirements of the Single Audit Act Amendments of 1996, 2 CFR 200, and UGMS are accounted for or reported in the Basic Financial Statements in a number of funds including the Grant Special Revenue Funds, the General Fund, or other Proprietary Funds.

## **Reports**

The following reports and schedules prepared by the independent auditors are included in this document:

1. 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
2. Independent auditor's report on compliance for each major federal and state program; report on internal control over compliance; and report on Schedule of Expenditures of Federal and State Awards required by 2 CFR 200, and the State of Texas Uniform Grant Management Standards
3. Schedule of Findings and Questioned Costs
4. Status of Prior Year Findings





March 3, 2023

The Honorable Mayor, City Council, Residents,  
and Stakeholders of the City of Fort Worth, Texas

Ladies and Gentlemen:

The Single Audit Report of the City of Fort Worth, Texas for the fiscal year ended September 30, 2022 is submitted herewith.

The report is published to provide the City Council, the various granting agencies, residents and other interested persons, detailed information concerning financial grant activity of the City of Fort Worth, including compliance with certain provisions of Federal and State laws and regulations.

#### INDEPENDENT AUDIT

The Single Audit Act Amendments of 1996, 2 CFR 200, and the State of Texas Uniform Grant Management Standards (UGMS) require an annual audit of the City's Federal and State financial assistance programs by an independent certified public accountant. This requirement has been complied with by the submission of the following:

1. 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*.
2. Independent auditor's report on compliance for each major federal and state program; report on internal control over compliance; and report on schedule of expenditures of federal and state awards required by 2 CFR 200 and the State of Texas *Uniform Grants Management Standards*.

#### ACKNOWLEDGEMENTS

The preparation of this report could not have been accomplished without the full support and involvement of the City Manager's Office and all City departments who provided information and analyses contained within this document. A very special thanks is due to the staff of the Department of Finance for their dedicated service to the City and to the residents of Fort Worth. In addition, we acknowledge the thorough, professional, and timely manner in which our independent auditors, Forvis, LLP, conducted the audit. Finally, we express appreciation to the Mayor and City Council for their unfailing support for maintaining the highest standard and professionalism in the management of the City's finances.

Sincerely,

David Cooke  
City Manager

Reginald Zeno  
Chief Financial Officer

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## **Overview of the City's Fiscal Year 2022 Annual Audit**

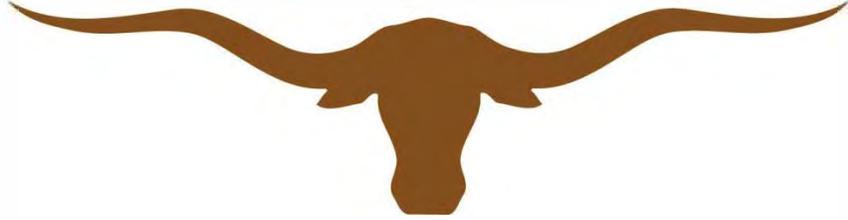
This report has been prepared in connection with the Fiscal Year 2022 annual audit of the City of Fort Worth, Texas. The primary purpose of the audit was for the auditors to form an opinion on the Basic Financial Statements of the City. The Basic Financial Statements are presented in conformity with accounting principles generally accepted in the United States of America for local government units as prescribed by the Governmental Accounting Standards Board.

## **Overview of Audit Requirements for Federal and State Awards**

The scope of the City's 2022 annual audit included the requirements of the Single Audit Act Amendments of 1996, the 2 CFR 200, and the State of Texas Uniform Grant Management Standards. These regulations establish audit requirements for State and local governments, Indian tribal governments and non-profit organizations that receive Federal and State assistance. They provide for independent audits of the entire financial operations for the City, including compliance with certain provisions of federal and state laws and regulations. These requirements were established to ensure that audits are made on an organization-wide basis, rather than on a grant-by-grant basis. Such audits are to determine whether:

1. The basic financial statements of the government present fairly its financial position and the results of its financial operations in accordance with generally accepted accounting principles;
2. The organization has internal accounting and other control systems to provide reasonable assurance that it is managing federal and state financial assistance programs in compliance with applicable laws and regulations; and
3. The organization has complied with laws and regulations that may have a material effect on its basic financial statements and on each major federal and state assistance program.

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# Independent Auditor's Reports





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## **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***

### **Independent Auditor's Report**

Honorable Mayor and Members of the City Council  
City of Fort Worth, Texas  
Fort Worth, 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 the City of Fort Worth, Texas (City), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 3, 2023, which contained a reference to the reports of other auditors and an emphasis of matter paragraph regarding a change in accounting principle. Our report includes a reference to other auditors who audited the financial statements of the Fort Worth Housing Finance Corporation, and the Employees' Retirement Fund of the City of Fort Worth, Texas, as described in our report on the City's financial statements. This report does not include the results of the other auditor testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Terrell Homes, Ltd., the discretely presented component unit of the City, and the Fort Worth Firefighters Healthcare Trust, a fiduciary component unit of the City, were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or on compliance and other matters associated with those component units.

### ***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the City'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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 City'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 City'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 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.

**FORVIS,LLP**

**Dallas, Texas  
March 3, 2023**



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## **Report on Compliance for Each Major Federal and State Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State of Texas Uniform Grant Management Standards (UGMS)**

### **Independent Auditor's Report**

Honorable Mayor and Members of the City Council  
City of Fort Worth, Texas  
Fort Worth, Texas

### **Report on Compliance for the Major Federal Program**

#### ***Qualified and Unmodified Opinions***

We have audited the City of Fort Worth, Texas' (City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *State of Texas Uniform Grant Management Standards (UGMS)* that could have a direct and material effect on each of the City's major federal and state programs for the year ended September 30, 2022. The City's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### ***Qualified Opinion on Airport Improvement Program (ALN 20.106)***

In our opinion, except for the noncompliance described in the "Basis for Qualified and Unmodified Opinions" section of our report, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Airport Improvement Program for the year ended September 30, 2022.

#### ***Unmodified Opinion on Each of the Other Major Federal and State Programs***

In our opinion, the City 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 other major federal and state programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended September 30, 2022.

### ***Basis for Qualified and Unmodified Opinions***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and UGMS. Our responsibilities under those standards, the Uniform Guidance and UGMS 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 City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of City’s compliance with the compliance requirements referred to above.

### ***Matter Giving Rise to Qualified Opinion on Airport Improvement Program***

As described in the accompanying schedule of findings and questioned costs, the City did not comply with requirements regarding Assistance Listing No. 20.106 Airport Improvement Program as described in finding number 2022-001 for Special Tests - Wage Rate Requirements.

Compliance with such requirements is necessary, in our opinion, for the City to comply with the requirements applicable to that program.

### ***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 City’s federal and state programs.

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

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on City’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*, Uniform Guidance and UGMS 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 City’s compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, Uniform Guidance and UGMS, 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 City’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 City'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 City'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.

### **Other Matters**

*Government Auditing Standards* requires the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response. The City is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. The City's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

### **Report on Internal Control Over Compliance**

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

*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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-001 to be a material weakness.

*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 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.

*Government Auditing Standards* requires the auditor to perform limited procedures on the City's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response. The City is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. The City's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

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 UGMS. 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 UGMS**

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 information of the City, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March 3, 2023, which contained unmodified opinions on those financial statements and a reference to the reports of other auditors and an emphasis of matter paragraph regarding a change in accounting principle. 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 UGMS 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 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 and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

**FORVIS,LLP**

**Dallas, Texas  
March 3, 2023**

# Schedule of Expenditures of Federal and State Awards



**CITY OF FORT WORTH, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR YEAR ENDED SEPTEMBER 30, 2022**

GRANT AGENCY/PROJECT TITLE	ASSISTANCE		EXPENDITURES	PASS THROUGH EXPENDITURES
	LISTING NUMBER	CONTRACT NUMBER		
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
Direct Awards				
Expansion of the City of Fort Worth Residential Food Scraps Program	10.935	NR213A750001C036	\$ 34,001	
<b>Total U.S. Department of Agriculture</b>			<b>34,001</b>	
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
Direct Awards				
Community Development Block Grant PY 11-12	14.218	B-11-MC-48-0010	613	\$ -
Community Development Block Grant PY 13-14	14.218	B-13-MC-48-0010	20,000	20,000
Community Development Block Grant PY 15-16	14.218	B-15-MC-48-0010	232,412	131,732
Community Development Block Grant PY 16-17	14.218	B-16-MC-48-0010	63,978	44,328
Community Development Block Grant PY 17-18	14.218	B-17-MC-48-0010	91,217	53,434
Community Development Block Grant PY 18-19	14.218	B-18-MC-48-0010	213,386	123,057
Community Development Block Grant PY 19-20	14.218	B-19-MC-48-0010	861,416	505,196
Community Development Block Grant PY 20-21	14.218	B-20-MC-48-0010	2,144,903	1,071,477
Community Development Block Grant PY 21-22	14.218	B-21-MC-48-0010	3,534,259	1,434,923
COVID 19-1 Community Development Block Grant	14.218	B-20-MW-48-0010	1,182,303	1,126,886
COVID 19-3 Community Development Block Grant	14.218	B-20-MW-48-0010	2,790,875	2,593,980
Community Development Block Grant Restricted Cash Grant PY 19-20	14.218	B-19-MC-48-0010	197,336	-
Subtotal for CDBG-Entitlement Grants Cluster			11,332,698	7,105,013
Passed through Texas Department Housing and Community Affairs				
COVID 19 Texas Emergency Rental Assistance Program	14.228	70200001017	703,189	657,320
COVID 19 Texas Emergency Mortgage Assistance Program	14.228	70300001006	473,962	-
Subtotal for Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			1,177,151	657,320
Direct Awards				
Emergency Solutions Grant PY 20-21	14.231	E-20-MC-48-0006	94,692	59,947
Emergency Solutions Grant PY 21-22	14.231	E-21-MC-48-0006	484,903	474,873
COVID 19-1 Emergency Solutions Grant	14.231	E-20-MW-48-0010	868,110	808,132
COVID 19-2 Emergency Solutions Grant	14.231	E-19-MC-48-0006	3,001,316	2,927,576
Subtotal for Emergency Solutions Grant Program			4,449,021	4,270,528
Direct Awards				
HOME Investment Partnerships Project PY 15-16	14.239	M-15-MC-48-0204	11,816	11,816
HOME Investment Partnerships Project PY 16-17	14.239	M-16-MC-48-0204	717,543	717,543
HOME Investment Partnerships Project PY 17-18	14.239	M-17-MC-48-0204	101,552	101,552
HOME Investment Partnerships Project PY 18-19	14.239	M-18-MC-48-0204	452,110	452,110
HOME Investment Partnerships Project PY 19-20	14.239	M-19-MC-48-0204	226,185	211,186
HOME Investment Partnerships Project PY 20-21	14.239	M-20-MC-48-0204	568,373	-
HOME Investment Partnerships Project PY 21-22	14.239	M-21-MC-48-0204	2	-
COVID 19 HOME Investment Partnership - American Rescue Plan PY 2	14.239	M-21-MP-48-0204	19,164	-
Subtotal for Home Investment Partnerships Program			2,096,745	1,494,207
Direct Awards				
Housing Opportunities for Persons with AIDS PY 19-20	14.241	TXH-19-F002	249,971	-
Housing Opportunities for Persons with AIDS PY 20-21	14.241	TXH-20-F002	385,635	129,934
Housing Opportunities for Persons with AIDS PY 21-22	14.241	TXH-21-F002	966,397	827,908
COVID 19 Housing Opportunities for Persons with AIDS	14.241	TX-H20-FHW002	56,078	50,193
Subtotal for Housing Opportunities for Persons with AIDS			1,658,081	1,008,035
Direct Awards				
Fair Housing Assistance Program PY 15-16	14.401	FF-206-K-15-6002	1,105	
Fair Housing Assistance Program PY 16-17	14.401	FF-206-K-16-6002	676	
Fair Housing Assistance Program PY 17-18	14.401	FF-206-K-17-6002	21,707	
Fair Housing Assistance Program PY 18-19	14.401	FF-206-K-18-6002	59,174	
Fair Housing Assistance Program PY 19-20	14.401	FF-206-K-19-6002	18,659	
Fair Housing Assistance Program PY 20-21	14.401	FF-206-K-20-6002	414,642	
Subtotal for Fair Housing Assistance Program State and Local			515,963	
Direct Awards				
Lead Hazardous Reduction Program PY 17-20	14.905	TX-LHD-0316-17	(189)	
Lead Hazardous Reduction Program PY 20-24	14.905	TX-LHD-0435-20	1,147,453	
Subtotal for Lead Hazard Reduction Demonstration Grant Program			1,147,264	
<b>Total U.S. Department of Housing and Urban Development</b>			<b>22,376,923</b>	<b>14,535,103</b>
<b>U.S. DEPARTMENT OF THE INTERIOR (NATIONAL PARK SERVICE)</b>				
Direct Awards				
Ft Worth Historic Survey Project	15.904	TX-20-10028	6,375	
<b>Total U.S. Department of the Interior (National Park Service)</b>			<b>6,375</b>	

**CITY OF FORT WORTH, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR YEAR ENDED SEPTEMBER 30, 2022**

GRANT AGENCY/PROJECT TITLE	ASSISTANCE LISTING NUMBER	CONTRACT NUMBER	EXPENDITURES	PASS THROUGH EXPENDITURES
<b>U.S. DEPARTMENT OF JUSTICE</b>				
Direct Awards				
COVID 19 Justice Assistance Grant 2020-CARES	16.034	2020-VD-BX-0667	\$ 515,258	
Subtotal for Coronavirus Emergency Supplemental Funding Program			<u>515,258</u>	
Direct Awards				
Office of Juvenile Justice and Delinquency Prevention Anti Gang 2020	16.123	2020-MU-MU-0019	65,864	
Subtotal for Community-Based Violence Prevention Program			<u>65,864</u>	
Passed through the City of Dallas				
Internet Crimes Against Children	16.543	2019-MC-FX-K056	41,881	
Subtotal for Internet Crimes Against Children			<u>41,881</u>	
Passed through the Office of the Governor, Criminal Justice Division				
Victims of Crime Act 2022 and 2023	16.575	3059704	131,599	
Subtotal for Crime Victims Assistance			<u>131,599</u>	
Direct Awards				
Law Enforcement Based Victim Specialist	16.582	2019-V3-GX-0243	74,839	
Subtotal for Crime Victim Assistance/Discretionary Grants			<u>74,839</u>	
Direct Awards				
COPS Hiring Program	16.710	2020-UM-WX-0216	491,996	
Subtotal for Public Safety Partnership and Community Policing Grants			<u>491,996</u>	
Direct Awards				
Justice Assistance Grant 2019	16.738	2019-DJ-BX-0250	191,372	\$ 191,372
Justice Assistance Grant 2020	16.738	2020-DJ-BX-0259	67,002	67,002
Justice Assistance Grant 2021	16.738	15PBJA-21-GG-01878-JAGX	258,613	258,613
Subtotal for Edward Bryne Memorial Justice Assistance Grant Program			<u>516,987</u>	<u>516,987</u>
Direct Awards				
DNA Capacity Enhancement & Backlog Reduction Program 2019	16.741	2019-DN-BX-0012	161,163	
DNA Capacity Enhancement & Backlog Reduction Program 2020	16.741	2020-DN-BX-0062	187,849	
DNA Capacity Enhancement & Backlog Reduction Program 2021	16.741	15PBJA-21-GG-03187-DNAX	98,490	
Subtotal for DNA Backlog Reduction Program			<u>447,502</u>	
Direct Awards				
Federal Asset Forfeiture Program	16.922	N/A	23,121	
Subtotal for Equitable Sharing Program			<u>23,121</u>	
<b>Total U.S. Department of Justice</b>			<b><u>2,309,047</u></b>	<b><u>516,987</u></b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
Direct Awards				
Part 150 Noise Study Update	20.106	3-48-0296-062-2018	28,954	
Taxiway Papa Extension at Alliance Airport Phase I	20.106	3-48-0296-064-2019	276,127	
Taxiway Papa Extension at Alliance Airport Phase II	20.106	3-48-0296-068-2020	4,816,950	
Taxiway Papa Extension at Alliance Airport Phase III	20.106	3-48-0296-072-2021	2,414,631	
Fort Worth Alliance Airport Noise Mitigation Grant 2019	20.106	3-48-0296-063-2019	6,963,442	
Fort Worth Alliance Airport Noise Mitigation Grant 2020	20.106	3-48-0296-066-2020	266,317	
Fort Worth Alliance Cargo Entitlement 2019	20.106	3-48-0296-065-2019	383,687	
Fort Worth Alliance Cargo Entitlement 2021	20.106	3-48-0296-071-2021	136,848	
COVID 19 Alliance Coronavirus Response and Relief Supplemental Act	20.106	3-48-0296-070-2021	400,934	
Subtotal for Direct Airport Improvement Programs and COVID 19 Airport Programs			<u>15,687,890</u>	
Passed through Texas Department of Highways and Public Transportation				
Rehabilitate and Mark Runway 17R/35L and Parallel Taxiway	20.106	2002SPINK/2002FWSPK	252,978	
Fort Worth Meacham Airport Apron & Taxilane Reconstruction	20.106	2002MEACH	2,377,850	
COVID 19 Spinks Coronavirus Response & Relief Supplemental Act 202	20.106	21CRSPINK	22,964	
COVID 19 Meacham Coronavirus Response & Relief Supplemental Act	20.106	21CRM EACH	57,000	
COVID 19 Fort Worth Meacham Airport American Rescue Plan Act of 2	20.106	22CVMEACH	148,000	
COVID 19 Fort Worth Spinks Airport American Rescue Plan Act of 2021	20.106	22CVSPINK	59,000	
Fort Worth Meacham Airport Master Plan Update Amendment	20.106	20MPMEACH	151,823	
Fort Worth Spinks Airport East Side Hangar Taxilane	20.106	2102SPINK	130,720	
Subtotal for Passed through Airport Improvement Programs and COVID 19 Airport Programs			<u>3,200,335</u>	
Subtotal Airport Improvement Programs and COVID 19 Airport Programs			<u>18,888,225</u>	
Passed through Texas Department of Transportation				
East Fort Worth Extension	20.205	CSJ 0902-90-031	(7,493)	
Centreport Trail	20.205	CSJ 0902-90-050	496,674	
Chapel Creek Bridge	20.205	CSJ 0902-48-722	36,532	
Trinity Trails East Bank	20.205	CSJ 0902-48-869	307	
Meandering Road	20.205	CSJ 0902-90-046/0902-90-172	725,368	
Urban Village Southwest Cluster	20.205	CSJ 0902-48-683	(3,144)	

**CITY OF FORT WORTH, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR YEAR ENDED SEPTEMBER 30, 2022**

GRANT AGENCY/PROJECT TITLE	ASSISTANCE		EXPENDITURES	PASS THROUGH EXPENDITURES
	LISTING NUMBER	CONTRACT NUMBER		
COG Traffic Signals Communication	20.205	CSJ 0902-90-087	\$ (5,468)	
Home Street Streetscape Project	20-205	CSJ 0902-90-148	241,809	
Incident Signal Retiming	20.205	CSC 56651	501,063	
Rosedale Corridor Management System	20.205	CSJ 0902-90-018	15,312	
NCTCOG Incident Management	20.205	TRN6662	75,614	
NCTCOG Minor Intersection IM	20.205	TRN6415	262,847	
Safe Routes to School-Moss/Phillips Elementary	20.205	CSJ 0902-90-084	567,058	
Safe Routes to School D McRae/Daggett Montessori	20.205	CSJ 0902-90-083	291,333	
Safe Routes to School North District	20.205	CSJ 0902-90-082	253,495	
University Dr. Ph2 Trail Dr-I30	20.205	CSJ 0902-90-169	36,481	
Subtotal for Highway Planning and Construction Cluster			<u>3,487,788</u>	
Passed through Federal Motor Carrier Safety Administration				
Federal Motor Carrier-High Priority Grant 2020	20.237	69A3602040534MHP0TX	164,073	
Subtotal for FMCSA Cluster			<u>164,073</u>	
Passed through Texas Department of Transportation				
TXDOT STEP Comprehensive 2021	20.600	2021-FORTWORTH-S-1YG-00036	(640)	
TXDOT STEP Comprehensive 2022	20.600	2022-FORTWORTH-S-1YG-00062	200,069	
TXDOT Commercial Motor Vehicle 2022	20.600	2022-FORTWORTH-S-CMV-00021	46,943	
Subtotal for Highway Safety Cluster			<u>246,372</u>	
<b>Total U.S. Department of Transportation</b>			<u><b>22,786,458</b></u>	
<b>U.S. DEPARTMENT OF THE TREASURY</b>				
Direct Awards				
COVID 19 Emergency Rental Assistance Program 1	21.023	21ERA0221A	22,323,025	\$ 21,747,656
COVID 19 Emergency Rental Assistance Program 2	21.023	N/A	17,225,324	16,682,141
Subtotal for Emergency Rental Assistance Program			<u>39,548,349</u>	<u>38,429,797</u>
COVID 19 American Rescue Plan Act	21.027	N/A	15,154,609	
Subtotal for Coronavirus State and Local Fiscal Recovery Funds			<u>15,154,609</u>	
<b>Total U.S. Department of the Treasury</b>			<u><b>54,702,958</b></u>	<u><b>38,429,797</b></u>
<b>U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION</b>				
Direct Awards				
Fair Employment Program 2016	30.001	EEC45016C0080	1,270	
Equal Employment Opportunity Commission 2021	30.001	45310019C0049P00002	70,572	
<b>Total Equal Employment Opportunity Commission</b>			<u><b>71,842</b></u>	
<b>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</b>				
Direct Awards				
Inter Library Loan Reimbursement	45.310	903254	7,742	
COVID 19 Laptop and Wi-Fi Lending Program ARPA	45.310	ARPML-250906-OMLS-22	34,923	
COVID 19 Texas Supports Libraries ARPA	45.310	LS-250239-OLS-21	20,264	
<b>Total Institute of Museum and Library Services</b>			<u><b>62,929</b></u>	
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>				
Passed through Texas Commission on Environmental Quality				
PM 2.5 Local Air Pollution Monitoring 2020-2022	66.034	582-19-90039	58,268	
PM 2.5 Local Air Pollution Monitoring 2023	66.034	582-23-40031	4,668	
Subtotal for Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act			<u>62,936</u>	
Passed through Texas Water Development Board				
Clean Water State Revolving Fund Series 2017	66.458	L1000573	4,777	
Clean Water State Revolving Fund Series 2020	66.458	L1001056	8,495,355	
Subtotal for Clean Water State Revolving Fund Cluster			<u>8,500,132</u>	
Passed through Texas Commission on Environmental Quality				
Air Monitoring PM10 2020-2022	66.605	582-18-80091	(13,402)	
Texas Commission on Environmental Quality PM 10 2022	66.605	582-22-30132	60,106	
Subtotal for Performance Partnership Grants			<u>46,704</u>	
Direct Awards				
Environmental Protection Agency Brownfield Funding	66.818	01F87601-0	209,764	
Subtotal for Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements			<u>209,764</u>	
<b>Total U.S. Environmental Protection Agency</b>			<u><b>8,819,536</b></u>	
<b>U.S. DEPARTMENT OF ENERGY</b>				
Passed through the Texas Department of Housing and Community Affairs				
Weatherization Assistance Program 2019	81.042	56190003121	(2,557)	
Weatherization Assistance Program 2021	81.042	56210003508	265,373	

**CITY OF FORT WORTH, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR YEAR ENDED SEPTEMBER 30, 2022**

GRANT AGENCY/PROJECT TITLE	ASSISTANCE		EXPENDITURES	PASS THROUGH EXPENDITURES
	LISTING NUMBER	CONTRACT NUMBER		
Weatherization Assistance Program 2022	81.042	56220003755	\$ 6,648	
<b>Total U.S. Department of Energy</b>			<b>269,464</b>	
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Passed through Texas Department of Housing and Community Affairs				
Comprehensive Energy Assistance Program 2019	93.568	58190002975	(5,053)	
Comprehensive Energy Assistance Program 2020	93.568	58200003147	1,190	
Comprehensive Energy Assistance Program 2021	93.568	58210003378	3,464,100	
Comprehensive Energy Assistance Program 2022	93.568	58210003572	2,362,425	
COVID 19 Comprehensive Energy Assistance Program CARES 2020	93.568	58990003290	159,521	
COVID 19 Comprehensive Energy Assistance Program ARPA 2021	93.568	25210003532	4,872,772	
Low-Income Home Energy Assistance Program 2020	93.568	81200003182	(10,785)	
Low-Income Home Energy Assistance Program 2021	93.568	81210003413	519,044	
Low-Income Home Energy Assistance Program 2022	93.568	81210003605	613,484	
Low-Income Household Water Assistance Program 2021	93.568	34210003670	262,024	
Subtotal for Low-Income Home Energy Assistance Program			12,238,722	
Passed through Texas Department of Housing and Community Affairs				
Community Services Block Grant 2021	93.569	61210003437	820,698	
Community Services Block Grant 2022	93.569	61220003629	1,460,812	
COVID-19 Community Services Block Grant-CARES 2020	93.569	61200003327	(4,921)	
2021 Community Services Block Grant -Discretionary Fund 1	93.569	61910003703	20,833	
2021 Community Services Block Grant -Discretionary Fund 2	93.569	61910003726	8,696	
Subtotal for Community Services Block Grant Program/477 Cluster			2,306,118	
<b>Total U.S. Department of Health and Human Services</b>			<b>14,544,840</b>	
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
Direct Awards				
FEMA-2021 Winter Storm	97.036	DR-4586-TX	13,168	
Subtotal for Direct Disaster Grants-Public Assistance (Presidentially Declared Disasters)			13,168	
Passed through Texas Governor's Division of Emergency Management				
Emergency Management Performance Grant FY 2020	97.042	EMT-2020-EP-00004	(52,979)	
Emergency Management Performance Grant FY 2021	97.042	EMT-2021-EP-00005	(144,426)	
Subtotal for Passed through Emergency Management Performance Grants			(197,405)	
Assistance to Firefighter Grant Program	97.044	EMW-2019-FO-01153	12,791	
Subtotal for Assistance to Firefighter Grant			12,791	
Passed through Office of the Governor of Texas, Criminal Justice Division				
Homeland Security Grant Program-2020	97.067	EMW-2020-SS-00054	220,349	
Homeland Security Grant Program-2020 LETPA	97.067	EMW-2020-SS-00054	457,158	
Homeland Security Grant Program-2020 M&A	97.067	EMW-2020-SS-00054	31,843	
Homeland Security Grant Program-2021	97.067	EMW-2021-SS-00062	1,034,636	
Homeland Security Grant Program-2021 LETPA	97.067	EMW-2021-SS-00062	261,897	
Homeland Security Grant Program-2021 M&A	97.067	EMW-2021-SS-00062	90,517	
Subtotal for Passed through Homeland Security Grant Program			2,096,400	
Passed through Texas Governor Division of Emergency Management				
Urban Area Security Initiative-2018	97.067	EMW-2018-SS-00022-S01	181	
Urban Area Security Initiative-2019 LE	97.067	EMW-2019-SS-00034-S01	280,723	
Urban Area Security Initiative-2019	97.067	EMW-2019-SS-00034-S01	642,405	
Subtotal for Passed through Urban Area Security Initiative Program			923,309	
Subtotal for Homeland Security Grant Program			3,019,709	
Direct Awards				
Staffing for Adequate Fire and Emergency Response 2018	97.083	EMW-2018-FH-00424	1,887,437	
Staffing for Adequate Fire and Emergency Response 2019	97.083	EMW-2019-FF-01787	4,195,748	
Subtotal for Direct Staffing for Adequate Fire and Emergency Response			6,083,185	
Passed through Texas Commission on Environmental Quality				
Bio Watch Whole Air Grant 2022-2023	97.091	582-21-22371	317,218	
Subtotal for Homeland Security Bio watch Program			317,218	
Passed through City of Houston				
Securing the Cities Grant Program 2023	97.106	58342	2,290	
Subtotal for Homeland Securing the Cities Program			2,290	
<b>Total U.S. Department of Homeland Security</b>			<b>9,250,956</b>	
<b>TOTAL FEDERAL DIRECT AND PASS-THROUGH AWARDS</b>			<b>\$ 135,235,329</b>	<b>\$ 53,481,887</b>

(concluded)

**CITY OF FORT WORTH, TEXAS  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED SEPTEMBER 30, 2022**

GRANT AGENCY/PROJECT TITLE	CONTRACT NUMBER	EXPENDITURES	PASS THROUGH EXPENDITURES
<b>STATE AWARDS</b>			
<b>TEXAS STATE ATTORNEY GENERAL'S OFFICE</b>			
Direct Awards			
Victim Coordinator and Liaison 2022-2023	2214880	\$ 45,470	
<b>Total Texas State Attorney General's Office</b>		<u>45,470</u>	
<b>OFFICE OF THE GOVERNOR</b>			
Direct Awards			
Sexual Assault Evidence Testing 2022	4020202	167,321	
<b>Total Office of the Governor</b>		<u>167,321</u>	
<b>TEXAS DEPARTMENT OF TRANSPORTATION</b>			
Direct Awards			
Routine Airport Maintenance Program Spinks 2022	M2202SPNK	50,000	
Routine Airport Maintenance Program Alliance 2022	M2202ALNC	50,000	
Routine Airport Maintenance Program Meacham 2022	M2202MECH	50,000	
Subtotal for Routine Airport Maintenance Program		<u>150,000</u>	
Passed Through North Central Texas Council of Governments			
US 287 - Berry to Vaughn	CSJ 0172-06-087	(184,707)	
Subtotal for US 287 - Berry to Vaughn		<u>(184,707)</u>	
<b>Total Texas Department of Transportation</b>		<u>(34,707)</u>	
<b>TEXAS COMMISSION ON ENVIRONMENTAL QUALITY</b>			
Direct Awards			
Air Pollution Compliance Monitoring 2019-2022	582-19-90043	228,171	
Air Pollution Compliance Monitoring 2023	582-23-40126	24,186	
<b>Total Texas Commission On Environmental Quality</b>		<u>252,357</u>	
<b>TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS</b>			
Direct Awards			
Homeless Housing and Services Program 2021	63216010006	71,418	71,418
Homeless Housing and Services Program 2022	63226010006	379,681	379,681
Homeless Housing and Services Program-Youth 2020	18206010006	14,136	14,136
Homeless Housing and Services Program-Youth 2021	18216010006	51,738	51,738
Homeless Housing and Services Program-Youth 2022	18226010006	130,653	130,653
Texas Ending Homelessness	30216010006	34,989	34,989
<b>Total Texas Department of Housing and Community Affairs</b>		<u>682,615</u>	<u>682,615</u>
<b>TEXAS VETERANS COMMISSION</b>			
Direct Awards			
Fund for Veterans' Assistance General Assistance Grant 2019	GT-FVA 19-018	1,845	
Fund for Veterans' Assistance General Assistance Grant 2020	GT-FVA 20-051	263	
Fund for Veterans' Assistance General Assistance Grant 2021	GT-FVA 21-052	195,038	
Fund for Veterans' Assistance General Assistance Grant 2022	GT-FVA 22-035	66,335	
Fund for Veterans' Assistance Texas Heroes Grant 2019	GT-HTX 19-002	1,174	
Fund for Veterans' Assistance Texas Heroes Grant 2020	GT-HTX 20-022	119,857	
<b>Total Texas Veterans Commission</b>		<u>384,512</u>	

(continued)

**CITY OF FORT WORTH, TEXAS  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED SEPTEMBER 30, 2022**

<b>GRANT AGENCY/PROJECT TITLE</b>	<b>CONTRACT NUMBER</b>	<b>EXPENDITURES</b>	<b>PASS THROUGH EXPENDITURES</b>
<b>TEXAS PARKS and WILDLIFE</b>			
Direct Awards			
Diamond Hill Community Center	56-000012	\$ 863,843	
<b>Total Texas Parks and Wildlife</b>		<u>863,843</u>	
<b>TEXAS DEPARTMENT OF HOMELAND SECURITY</b>			
Direct Awards			
North Z Boaz Park	55-00040	574,353	
<b>Total Texas Department of Homeland Security</b>		<u>574,353</u>	
<b>TEXAS DEPARTMENT OF MOTOR VEHICLES</b>			
Passed Through Tarrant County			
Tarrant County Auto Crimes Task Force 2022	CSC 57906	113,481	
<b>Total Texas Department of Motor Vehicles</b>		<u>113,481</u>	
<b>TOTAL STATE AWARDS</b>		<u>\$ 3,049,245</u>	<u>\$ 682,615</u>
			(concluded)

**CITY OF FORT WORTH, TEXAS**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**1. GENERAL**

The accompanying Schedule of Expenditures of Federal and State Awards (the “Schedules”) presents the activity of all applicable federal and state awards of the City of Fort Worth, Texas (the “City”) for the year ended September 30, 2022.

For the purposes of the Schedules, federal and state awards include all grants, contracts and similar agreements entered into directly between the City and agencies and departments of the federal and State of Texas governments and all subawards to the City pursuant to federal and state grants, contracts and similar agreements. Major programs are identified by the independent auditor in accordance with the provisions of 2 CFR 200 and the State of Texas Uniform Grant Management Standards (“UGMS”).

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES FOR FEDERAL AND STATE AWARDS**

Expenditures for direct costs and employee benefits are recognized as incurred using the modified accrual basis of accounting (accrual basis for proprietary funds) to the extent grants are approved and applicable government cost principles specified by each grant, contract, and agreement. Such expenditures are recognized following the cost principles contained in 2 CFR 200, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available. The City neither recovers indirect costs unless expressly allowed by each award, nor does the City utilize the 10% de minimis indirect cost rate contained in 2 CFR 200 for entities that have never had an approved rate.

Additionally, amounts reported as expenditures in the Schedules may not agree with the amounts in the related financial reports filed with the grantor agencies because of accruals that would not be included until the next report filed with the agency.

**3. COMMITMENTS AND CONTINGENCIES**

The City participates in several federal and state grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies. Therefore, to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required, and the collectability of any related receivable at September 30, 2022 may be impaired. In the opinion of management, there are no significant contingent liabilities relating to compliance with rules and regulations governing the grants.

**4. OUTSTANDING LOAN BALANCES**

The City has outstanding loans payable under the Clean Water State Revolving Loan Fund from the Texas Water Development Board (TWDB), as a pass-through agency for the Environmental Protection Agency (CFDA 66.458). As of September 30, 2022 the outstanding loan balances were:

• TWDB Series 2015	\$ 24,255,000
• TWDB Series 2015- Due within One Year	<u>1,865,000</u>
TWDB Series 2015 Total	<u>\$ 26,120,000</u>
• TWDB Series 2017	\$ 13,195,000
• TWDB Series 2017- Due within One Year	<u>475,000</u>
TWDB Series 2017 Total	<u>\$ 13,670,000</u>
• TWDB Series 2020	\$ 53,380,000
• TWDB Series 2020- Due within One Year	<u>3,115,000</u>
TWDB Series 2020 Total	<u>\$ 56,495,000</u>

**CITY OF FORT WORTH, TEXAS**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**4. OUTSTANDING LOAN BALANCES (CONTINUED)**

The City has an outstanding loan payable under the Drinking Water State Revolving Loan Fund from the Texas Water Development Board (TWDB), as a pass-through agency for the Environmental Protection Agency (CFDA 66.468). As of September 30, 2022 the outstanding loan balance was:

• TWDB Series 2009 ARRA	\$ 5,585,000
• TWDB Series 2009 ARRA- Due within One Year	<u>815,000</u>
TWDB Series 2009 ARRA Total	<u><u>\$ 6,400,000</u></u>

**5. NONCASH AWARDS**

Certain federal financial awards programs involve other-than-cash awards. Such items were immaterial in the current year.

# Schedule of Findings and Questioned Costs



**CITY OF FORT WORTH, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED September 30, 2022**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

*Financial Statements*

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) was:

Unmodified       Qualified       Adverse       Disclaimer

2. Internal control over financial reporting:

Material weakness(es) identified?       Yes       No

Significant deficiency(ies) identified?       Yes       None reported

3. Noncompliance material to the financial statements noted?

Yes       No

*Federal and State Awards*

4. Internal control over compliance for major federal and state programs:

Material weakness(es) identified?       Yes       No

Significant deficiency(ies) identified?       Yes       None reported

5. Type of auditor's report issued on compliance for major federal and state programs:

Unmodified       Qualified       Adverse       Disclaimer

Qualified Opinion: *Airport Improvement Program (ALN 20.106) – Special Tests – Wage Rate Requirement*

6. Identification of major federal and state programs:

**CITY OF FORT WORTH, TEXAS  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 YEAR ENDED September 30, 2022**

**SECTION I - SUMMARY OF AUDITOR’S RESULTS (CONTINUED)**

*Federal Awards*

<u>Cluster/Program</u>	<u>Assistance Listing Number</u>
Emergency Solutions Grant	14.231
Emergency Rental Assistance Program	21.023
Airport Improvement Program	21.106
Highway Planning and Construction Cluster	20.205
Coronavirus State and Local Fiscal Recovery Funds	21.027
Low Income Home Energy Assistance	93.568
Staffing for Adequate Fire and Emergency Response	97.083

*State Awards*

<u>Cluster/Program</u>	<u>Contract Number(s)</u>
Diamond Hill Community Center	56-000012

7. Dollar threshold used to distinguish between Type A and Type B programs for Federal Awards:\$3,000,000.
  
8. Dollar threshold used to distinguish between Type A and Type B programs for State Awards: \$750,000.
  
9. Auditee qualified as a low-risk auditee?  Yes  No

**CITY OF FORT WORTH, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED September 30, 2022**

**SECTION II – FINANCIAL STATEMENT FINDINGS**

<b>Reference Number</b>	<b>Finding</b>
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No matters are reportable.

**CITY OF FORT WORTH, TEXAS  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 YEAR ENDED September 30, 2022**

**SECTION III – FEDERAL AND STATE AWARD FINDINGS**

Reference Number	Finding
2022-001	<p><b>Finding:</b> Special Tests - Wage Rate Requirements</p> <p><b>Federal Program:</b> Airport Improvement Program</p> <p><b>Assistance Listing Number:</b> 20.106</p> <p><b>Federal Agency:</b> U.S. Department of Transportation</p> <p><b>Pass-Through Entity:</b> Not applicable.</p> <p><b>Criteria:</b> All laborers and mechanics employed by contractors or subcontractors to work on construction contracts in excess of \$2,000 financed by Federal assistance funds must be paid wages not less than those established for the locality of the project (prevailing wage rates) by the Department of Labor (DOL) (40 USC 3141–3144, 3146, and 3147). Non-Federal entities shall include in their construction contracts subject to the Wage Rate Requirements (which still may be referenced as the Davis-Bacon Act) a provision that the contractor or subcontractor comply with those requirements and the DOL regulations. This includes a requirement for the contractor or subcontractor to submit to the Non-Federal entity weekly, for each week in which any contract work is performed, a copy of the payroll and a statement of compliance (certified payrolls). (29 CFR sections 5.5 and 5.6; the A-102 Common Rule (section 36(i)(5)); OMB Circular A-110 (2 CFR Part 215, Appendix A, Contract Provisions); 2 CFR Part 176, Subpart C; and 2 CFR section 200.326). In addition, according to 2 CFR Part 200.303, the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.</p> <p><b>Condition:</b> The City did not obtain all of the required certified payrolls for contractor or subcontractor work performed during the fiscal year ended September 30, 2022. In addition, the City did not have internal controls in place to identify that these certified payrolls were not being obtained.</p> <p><b>Questioned Costs:</b> Unknown</p> <p><b>Context:</b> The City did not obtain any certified payrolls for contractor or subcontractor work performed from one of the two construction contractors used for the projects for this program. This one contractor accounted for 94 percent of the construction expenditures during fiscal year 2022</p>

**CITY OF FORT WORTH, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED September 30, 2022**

<b>Reference Number</b>	<b>Finding</b>
	<p><b>Effect:</b> Certified payrolls were not obtained or reviewed for the project so laborers and mechanics employed by contractors or subcontractors may not have been paid prevailing wage rates.</p> <p><b>Cause:</b> The City did not ensure that all required certified payrolls were being obtained. There was no one person or group assigned to monitor, review and obtain certified payrolls during the year from contractors and subcontractors.</p> <p><b>Identification as a Repeat Finding:</b> Not applicable.</p> <p><b>Recommendation:</b> We recommend that the City design and implement internal controls to ensure compliance with the program’s wage rates requirements. These controls should include monitoring construction contracts, tracking weekly certified payrolls or notification of no work performed and reviewing to ensure that the payrolls are properly certified for all contractor and subcontractor work performed.</p> <p><b>Views of Responsible Officials:</b> See Corrective Action Plan</p>



# Corrective Action Plan



**CITY OF FORT WORTH, TEXAS  
CORECTIVE ACTION PLAN  
YEAR ENDED September 30, 2022**

**FINDINGS AND QUESTIONED COSTS RELATED TO FEDERAL AND STATE AWARDS**

***2022-001 Material Weakness - Special Tests - Wage Rate Requirements***

Concur: Departments are responsible for the operational compliance of their grant awards. The Aviation Department is in the process of reclassifying a position to a contract compliance specialist which will help ensure future compliance.

Financial Management Services (FMS) will establish a process to assist departments in meeting compliance requirements. A contract review checklist will be implemented by FMS to assist with the identification of all compliance requirements for each award. FMS currently holds grant kickoff meetings with departments, and additional focus on contract compliance will be emphasized at that time. Departments will be required to provide FMS additional compliance documentation. FMS will review the documentation for reasonableness and load the records to the PeopleSoft Project Definition page as evidence of timely compliance. As an additional measure, system reminders will be emailed to departments and FMS providing notification of upcoming deadlines. FMS will continue to provide training for grant management personnel to reinforce key concepts of grant compliance.

This action plan will be completed by September 30, 2023.

Contact Person: Reginald Zeno, Chief Financial Officer, FMS 817-392-8517

Contact Person: Tony Rousseau, Assistant Finance Director, FMS 817-392-8338



# Summary Schedule of Prior Year Findings



**CITY OF FORT WORTH, TEXAS  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
FOR THE YEAR ENDED September 30, 2022**

**SECTION IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**Financial Statement Findings:**

Audit Finding Reference: 2021-001 Significant Deficiency in Internal Controls - Capital Assets Prior Period Adjustment

**Status of Prior Finding: Resolved**

Audit Finding Reference: 2021-002 Significant Deficiency in Internal Controls - Rock Creek Public Improvement District Prior Period Adjustment

**Status of Prior Finding: Resolved**

Audit Finding Reference: 2021-003 Significant Deficiency in Internal Controls - Schedule of Expenditures of State Awards Completeness and Presentation

**Status of Prior Finding: Resolved**

**Findings and Questioned Costs related to Federal and State Awards:**

Audit Finding Reference: 2021-004 Significant Deficiency - Internal Controls over Reporting

**Status of Prior Finding: Resolved**

Audit Finding Reference: 2021-005 Significant Deficiency - Timeliness of Reporting

**Status of Prior Finding: Resolved**



## **List of Acronyms**

ACFR	Annual Comprehensive Financial Report
ARPA	American Rescue Plan Act
CAPER	Consolidated Annual Performance and Evaluation Report
CDBG	Community Development Block Grant
CEAP	Comprehensive Energy Assistance Program
CFR	Code of Federal Regulations
CFW or COFW	City of Fort Worth
CHDO	Community Housing Development Organizations
CJD	Criminal Justice Division
COVID 19	Coronavirus Disease 2019
COPS	Community Oriented Policing Services
CSBG	Community Services Block Grant
DEA	Drug Enforcement Administration
DNA	Deoxyribonucleic Acid
DOE	Department of Energy
DOJ	Department of Justice
DOT	Department of Treasury
EPA	Environmental Protection Agency
ERP	Enterprise Resource Planning
FAA	Federal Aviation Administration
FMC	Federal Motor Carrier
FMS	Financial Management System
FHAP	Fair Housing Assistance Program
FWEDC	Fort Worth Economic Development Corporation
FY	Fiscal Year
GASB	Governmental Accounting Standards Board
HHW	Hazardous Household Waste
HOME	Home Investment Partnership Program
HOPWA	Housing Opportunities for Persons With AIDS
HUD	Housing and Urban Development
IDIS	Integrated Disbursement and Information System
JAG	Justice Assistance Grant
LIHEAP	Low Income Home Energy Assistance Program
NCTCOG	North Central Texas Council of Governments
OJJDP	Office of Juvenile Justice and Delinquency Prevention
OMB	Office of Management and Budget
PY	Program Year
RAMP	Routine Airport Maintenance Program
RAS	Risk Advisory Services
RFL	Revolving Loan Program
SCRAM	Sex Crime Apprehension and Monitoring
SRF	State Revolving Fund
STEP	Selective Traffic Enforcement Program
TDA	Texas Department of Agriculture

## **List of Acronyms**

TDHCA	Texas Department of Housing and Community Affairs
TPW	Transportation and Public Works
TPWD	Texas Parks and Wildlife Department
UGMS	Uniform Grants Management Standards