

CITY OF FORT WORTH, TEXAS

FY2023

SINGLE AUDIT REPORT

For the Fiscal Year Ended
September 30, 2023

Single Audit Report

For the Fiscal Year Ended September 30, 2023

City of Fort Worth, Texas



Elected Officials

2023 CITY COUNCIL

Mattie Parker, Mayor

Carlos E. Flores, District 2	Macy Hill, District 7
Michael D. Crain, District 3	Chris Nettles, District 8
Charles Lauersdorf, District 4	Elizabeth M. Beck, District 9
Gyna Bivens, District 5	Alan Blaylock, District 10
Jared Williams, District 6	Jeanette Martinez, District 11

City Manager

David Cooke

Chief Financial Officer

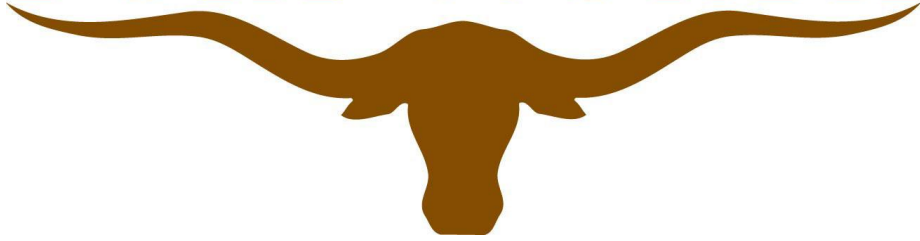
Reginald Zeno

Prepared by the Department of Financial Management Services

Grant Accounting

Anthony M. Rousseau, CPA, CTP, CPFO, CGFO
Catherine Perry
Bianca Moses
Grant Accounting Staff

FORT WORTH®



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 Texas Grant Management Standards (TxGMS).

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 TxGMS 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 Texas Grant Management Standards
3. Schedule of Findings and Questioned Costs
4. Status of Prior Year Findings





February 29, 2024

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

Ladies and Gentlemen:

The Single Audit Report of the City of Fort Worth, Texas for the fiscal year ended September 30, 2023 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 Texas Grant Management Standards (TxGMS) 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 Texas Grants Management Standards.

ACKNOWLEDGMENTS

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 Financial Management Services Department staff 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 great appreciation to the Mayor and City Council for their unfailing support for maintaining the highest standards and professionalism in the management of the City's finances.

Sincerely,

David Cooke
City Manager

Reginald Zeno
Chief Financial Officer



Overview of the City's Fiscal Year 2023 Annual Audit

This report has been prepared in connection with the Fiscal Year 2023 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 2023 annual audit included the requirements of the Single Audit Act Amendments of 1996, the 2 CFR 200, and the Texas 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.



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, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated February 29, 2024, which contained a reference to the reports of other auditors and emphasis of matter paragraphs regarding a correction of a misstatement, substantial doubt about the City's discretely presented component unit's ability to continue as a going concern and adoption of new accounting standards. Our report includes a reference to other auditors who audited the financial statements of the Fort Worth Housing Finance Corporation, the Employees' Retirement Fund of the City of Fort Worth, Texas, and Terrell Homes, Ltd. 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 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 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
February 29, 2024**

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 Texas Grant Management Standards (TxGMS)

Independent Auditor's Report

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

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

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 *Texas Grant Management Standards (TxGMS)* 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, 2023. 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.

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 for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal and State Program

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

We are required to be independent of the 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 the City'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 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 the 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 TxGMS 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 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 TxGMS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the 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 and TxGMS, 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.

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

Our consideration of internal control over compliance was for the limited purpose described in the "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.

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 and TxGMS. 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 TxGMS

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining information of the City of Fort Worth, Texas, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated February 29, 2024, which contained unmodified opinions on those financial statements and a reference to the reports of other auditors and emphasis of matter paragraphs regarding a correction of an error and going concern. 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 TxGMS and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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
February 29, 2024**



Schedule of Expenditures of Federal and State Awards



**CITY OF FORT WORTH, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR YEAR ENDED SEPTEMBER 30, 2023**

Grant Agency/Project Title	Assistance Listing Number	Contract Number	Expenditures	Pass Through Expenditures
DEPARTMENT OF AGRICULTURE				
Direct Awards				
Expansion of the City of Fort Worth Residential Food Scraps Program	10.935	NR213A750001C036	\$ 54,354	\$ —
Subtotal for Urban Agriculture and Innovative Production			<u>54,354</u>	<u>—</u>
Total Department of Agriculture			<u>54,354</u>	<u>—</u>
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Direct Awards				
CDBG PY 11-12	14.218	B-11-MC-48-0010	(613)	—
CDBG PY 16-17	14.218	B-16-MC-48-0010	1,009	—
CDBG PY 17-18	14.218	B-17-MC-48-0010	26,343	26,343
CDBG PY 18-19	14.218	B-18-MC-48-0010	528,419	469,534
CDBG PY 19-20	14.218	B-19-MC-48-0010	540,168	430,553
CDBG PY 20-21	14.218	B-20-MC-48-0010	759,655	351,778
CDBG PY 21-22	14.218	B-21-MC-48-0010	1,524,830	218,256
CDBG PY 22-23	14.218	B-22-MC-48-0010	5,660,356	2,128,912
COVID-19-1 CDBG	14.218	B-20-MW-48-0010	760,118	686,604
COVID-19-3 CDBG	14.218	B-20-MW-48-0010	870,344	724,556
CDBG Restricted Cash	14.218	B-19-MC-48-0010	677,730	611,787
Subtotal for CDBG-Entitlement Grants Cluster			<u>11,348,359</u>	<u>5,648,323</u>
Direct Awards				
Emergency Solutions Grant PY 21-22	14.231	E-21-MC-48-0006	147,221	109,842
Emergency Solutions Grant PY 22-23	14.231	E-22-MC-48-0006	535,424	516,693
COVID-19-1 Emergency Solutions Grant	14.231	E-20-MW-48-0010	181,655	180,889
COVID-19-2 Emergency Solutions Grant	14.231	E-19-MC-48-0006	1,590,557	1,498,153
Subtotal for Emergency Solutions Grant Program			<u>2,454,857</u>	<u>2,305,577</u>
Direct Awards				
HOME Investment Partnerships Project PY 17-18	14.239	M-17-MC-48-0204	111,943	111,943
HOME Investment Partnerships Project PY 18-19	14.239	M-18-MC-48-0204	72,308	72,308
HOME Investment Partnerships Project PY 19-20	14.239	M-19-MC-48-0204	235,815	235,815
HOME Investment Partnerships Project PY 20-21	14.239	M-20-MC-48-0204	626,951	—
HOME Investment Partnerships Project PY 21-22	14.239	M-21-MC-48-0204	166,111	—
COVID-19 HOME Investment Partnerships - American Rescue Plan	14.239	M-21-MP-48-0204	38,013	—
Subtotal for Home Investment Partnerships Program			<u>1,251,141</u>	<u>420,066</u>
Direct Awards				
Housing Opportunities for Persons with AIDS PY 20-21	14.241	TXH-20-F002	137,252	11,445
Housing Opportunities for Persons with AIDS PY 21-22	14.241	TXH-21-F002	870,978	501,590
Housing Opportunities for Persons with AIDS PY 22-23	14.241	TXH-22-F002	1,524,618	1,269,878
COVID-19 Housing Opportunities for Persons with AIDS	14.241	TX-H20-FHW002	80,959	80,959
Subtotal for Housing Opportunities for Persons with AIDS			<u>2,613,807</u>	<u>1,863,872</u>
Direct Awards				
Fair Housing Assistance Program PY 15-16	14.401	FF-206-K-15-6002	1,373	—
Fair Housing Assistance Program PY 17-18	14.401	FF-206-K-17-6002	8,016	—
Fair Housing Assistance Program PY 18-19	14.401	FF-206-K-18-6002	39,476	—
Fair Housing Assistance Program PY 19-20	14.401	FF-206-K-19-6002	8,973	—
Fair Housing Assistance Program PY 20-21	14.401	FF-206-K-20-6002	281,745	—

(continued)

**CITY OF FORT WORTH, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR YEAR ENDED SEPTEMBER 30, 2023**

Grant Agency/Project Title	Assistance Listing Number	Contract Number	Expenditures	Pass Through Expenditures
Fair Housing Assistance Program PY 21-22	14.401	FF-206-K-21-6002	\$ 83,629	\$ —
Fair Housing Assistance Program PY 22-23	14.401	FF-206-K-22-6002	9	—
Subtotal for Fair Housing Assistance Program State and Local			<u>423,221</u>	<u>—</u>
Direct Awards				
Lead Hazard Reduction Program	14.905	TX-LHD-0435-20	1,280,198	—
Subtotal for Lead Hazard Reduction Demonstration Grant Program			<u>1,280,198</u>	<u>—</u>
Total Department of Housing and Urban Development			<u>19,371,583</u>	<u>10,237,838</u>
DEPARTMENT OF THE INTERIOR (NATIONAL PARK SERVICE)				
Direct Awards				
Ft Worth Historic Survey Project	15.904	TX-20-10028	44,314	—
Subtotal for Historic Preservation Fund Grants-In-Aid			<u>44,314</u>	<u>—</u>
Direct Awards				
Fort Worth Nature Center & Refuge Phase I	15.916	F21AC03048-00	9,247	—
Fort Worth Nature Center & Refuge Phase II	15.916	P21AP12342	1,500,000	—
Subtotal Outdoor Recreation Acquisition, Development and Planning			<u>1,509,247</u>	<u>—</u>
Total Department of the Interior (National Park Service)			<u>1,553,561</u>	<u>—</u>
DEPARTMENT OF JUSTICE				
Direct Awards				
Office of Juvenile Justice and Delinquency Prevention Anti Gang 2020	16.123	2020-MU-MU-0019	85,072	—
Subtotal for Community-Based Violence Prevention Program			<u>85,072</u>	<u>—</u>
Passed through Tarrant County				
TCSO Human Trafficking Task Force	16.320	2020-VT-BX-K028	21,007	—
Subtotal for Services for Trafficking Victims			<u>21,007</u>	<u>—</u>
Passed through the City of Dallas				
Internet Crimes Against Children PY 19-20	16.543	2019-MC-FX-K056	(325)	—
Internet Crimes Against Children PY 22-23	16.543	15PJDP- 22-GK-04883-MECP	16,600	—
Subtotal for Missing Children's Assistance			<u>16,275</u>	<u>—</u>
Passed through the Office of the Governor, Criminal Justice Division				
Victims of Crime Act 2022	16.575	3059704	19,417	—
Victims of Crime Act 2023	16.575	3059705	157,406	—
Subtotal for Crime Victims Assistance			<u>176,823</u>	<u>—</u>
Direct Awards				
Project Safe Neighborhoods	16.609	15PBJA-21-GG-03066-GUNP	120,930	—
Subtotal for Project Safe Neighborhoods			<u>120,930</u>	<u>—</u>
Direct Awards				
COPS Hiring Program	16.710	2020-UM-WX-0216	467,821	—
Subtotal for Public Safety Partnership and Community Policing Grants			<u>467,821</u>	<u>—</u>

(continued)

**CITY OF FORT WORTH, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR YEAR ENDED SEPTEMBER 30, 2023**

Grant Agency/Project Title	Assistance Listing Number	Contract Number	Expenditures	Pass Through Expenditures
Direct Awards				
Justice Assistance Grant PY 19-23	16.738	2020-DJ-BX-0259	\$ 280,319	\$ —
Justice Assistance Grant PY 20-24	16.738	15PBJA-21-GG-01878-JAGX	88,442	—
Justice Assistance Grant PY 21-25	16.738	15PBJA-22-GG-02085-JAGX	13,949	—
Subtotal for Justice Assistance Grant Awards			<u>382,710</u>	<u>—</u>
Passed through the Office of the Governor, Criminal Justice Division				
Justice Assistance Grant PY 22-23	16.738	2019-DJ-BX-0016	32,976	—
Subtotal for Justice Assistance Grant Awards			<u>32,976</u>	<u>—</u>
Subtotal for Edward Bryne Memorial Justice Assistance Grant Program			<u>415,686</u>	<u>—</u>
Direct Awards				
DNA Capacity Enhancement & Backlog Reduction Program PY 20-22	16.741	2020-DN-BX-0062	266,951	—
DNA Capacity Enhancement & Backlog Reduction Program PY 21-23	16.741	15PBJA-21-GG-03187-DNAX	240,075	—
DNA Capacity Enhancement & Backlog Reduction Program PY 22-24	16.741	15PBJA-22-GG-01725-DNAX	243,296	—
Subtotal for DNA Backlog Reduction Program			<u>750,322</u>	<u>—</u>
Direct Awards				
Gulf States Regional Law Enforcement Technology Initiative	16.843	2020-RZ-BX-0006	148,000	—
Subtotal for Gulf State Regional Law Enforcement Technology Training and Technical Assistance Initiative			<u>148,000</u>	<u>—</u>
Direct Awards				
Federal Asset Forfeiture Program	16.922	N/A	235,212	—
Subtotal for Equitable Sharing Program			<u>235,212</u>	<u>—</u>
Total Department of Justice			<u>2,437,148</u>	<u>—</u>
DEPARTMENT OF TRANSPORTATION				
Direct Awards				
Taxiway Papa Extension at Alliance Airport Phase II	20.106	3-48-0296-068-2020	262,298	—
Taxiway Papa Extension at Alliance Airport Phase III	20.106	3-48-0296-072-2021	886,473	—
Fort Worth Alliance Airport Noise Mitigation PY 20-24	20.106	3-48-0296-066-2020	8,622,571	—
Fort Worth Alliance Airport Noise Mitigation PY 21-25	20.106	3-48-0296-069-2021	2,186,817	—
Fort Worth Alliance Cargo Entitlement PY 19-23	20.106	3-48-0296-065-2019	223,601	—
Fort Worth Alliance Cargo Entitlement PY 21-25	20.106	3-48-0296-071-2021	720,160	—
Fort Worth Alliance Cargo Entitlement PY 22-26	20.106	3-48-0296-074-2022	357,949	—
COVID-19 Fort Worth Alliance Airport Rescue	20.106	3-48-0296-073-2022	565,426	—
Subtotal for Airport Improvement Programs and COVID-19 Airport Programs			<u>13,825,295</u>	<u>—</u>
Passed through Texas Department of Transportation				
FWM Airport Apron & Taxilane Reconstruction	20.106	2002MEACH	1,311,056	—
FWS Airport Master Plan	20.106	23MPSPINK	223,207	—
FWS Northeast Side Hangar Taxilane	20.106	2302SPINK	116,466	—
COVID-19 Airport Coronavirus Relief Grant	20.106	21TWSPINK	26,078	—
Subtotal for Airport Improvement Programs and COVID-19 Airport Programs			<u>1,676,807</u>	<u>—</u>
Subtotal for Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs			<u>15,502,102</u>	<u>—</u>

(continued)

**CITY OF FORT WORTH, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR YEAR ENDED SEPTEMBER 30, 2023**

Grant Agency/Project Title	Assistance Listing Number	Contract Number	Expenditures	Pass Through Expenditures
Passed through Texas Department of Transportation				
Centreport Trail Phase I	20.205	CSJ 0902-90-050	\$ 70,138	\$ —
Centreport Trail Phase II	20.205	CSJ 0902-00-235	289	—
Trinity Trails East Bank	20.205	CSJ 0902-48-869	516	—
Meandering Road	20.205	CSJ 0902-90-046/0902-90-172	393,238	—
Horne Street Streetscape Project	20-205	CSJ 0902-90-148	379,901	—
Incident Signal Retiming	20.205	CSC 56651	10,852	—
Rosedale Corridor Management System	20.205	CSJ 0902-90-018	8,572	—
NCTCOG Incident Management	20.205	TRN6662	15,502	—
NCTCOG Minor Intersection Improvement Program	20.205	TRN6415	(33,988)	—
Safe Routes to School Moss/Phillips Elementary	20.205	CSJ 0902-90-084	295,034	—
Safe Routes to School D McRae/Daggett Montessori	20.205	CSJ 0902-90-083	488,675	—
Safe Routes to School North District	20.205	CSJ 0902-90-082	1,040,466	—
University Dr. Ph2 Trail Dr-I30	20.205	CSJ 0902-90-169	580,895	—
Subtotal for Highway Planning and Construction			3,250,090	—
Passed through Federal Motor Carrier Safety Administration				
High Priority Commercial Motor Vehicle Program	20.237	69A3602040534MHP0TX	238,494	—
Subtotal for Federal Motor Carrier Safety Administration Cluster			238,494	—
Passed through Texas Department of Transportation				
TXDOT STEP Comprehensive PY 22-23	20.600	2023-FORTWORTH-S-1YG-00017	243,337	—
TXDOT Commercial Motor Vehicle PY 22-23	20.600	2023-FORTWORTH-S-CMV-00009	58,821	—
TXDOT STEP Impaired Driving Mobilization PY 22-23	20.600	2023-FORTWORTH-IDM-00028	11,467	—
Subtotal for Highway Safety Cluster			313,625	—
Total Department of Transportation			19,304,311	—
DEPARTMENT OF THE TREASURY				
Direct Awards				
COVID-19 Emergency Rental Assistance Program 1	21.023	21ERA0221A	4,947,728	4,822,516
COVID-19 Emergency Rental Assistance Program 2	21.023	N/A	11,782,452	10,993,125
Subtotal for Emergency Rental Assistance Program			16,730,180	15,815,641
COVID-19 American Rescue Plan Act	21.027	N/A	25,847,838	397,509
Subtotal for Coronavirus State and Local Fiscal Recovery Funds			25,847,838	397,509
Total Department of the Treasury			42,578,018	16,213,150
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				
Direct Awards				
Equal Employment Opportunity Commission 2018	30.001	EEC45016C0080P00006	(3,511)	—
Equal Employment Opportunity Commission 2020	30.001	45310019C0049	3,563	—
Equal Employment Opportunity Commission 2021	30.001	45310019C0049P00002	2,168	—
Fair Employment Practice Agency 2021	30.001	45310019C0049P00003	62,440	—
Fair Employment Practice Agency 2022	30.001	45310022C0045	1,733	—
Subtotal for Employment Discrimination Title VII of the Civil Rights Act of 1964			66,393	—
Total Equal Employment Opportunity Commission			66,393	—

(continued)

**CITY OF FORT WORTH, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR YEAR ENDED SEPTEMBER 30, 2023**

Grant Agency/Project Title	Assistance Listing Number	Contract Number	Expenditures	Pass Through Expenditures
INSTITUTE OF MUSEUM AND LIBRARY SERVICES				
Direct Awards				
Inter Library Loan Reimbursement	45.310	903254	\$ 120	\$ —
COVID-19 Texas Supports Libraries ARPA	45.310	LS-250239-OLS-21	1,912	—
Texas Treasures Grant Program 2023	45.310	TXT-23004	24,920	—
Subtotal for Grants to States			<u>26,952</u>	<u>—</u>
Total Institute of Museum and Library Services			<u>26,952</u>	<u>—</u>
ENVIRONMENTAL PROTECTION AGENCY				
Passed through Texas Commission on Environmental Quality				
PM 2.5 Local Air Pollution Monitoring 2023	66.034	582-23-40031	49,871	—
Subtotal for Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act			<u>49,871</u>	<u>—</u>
Passed through Texas Water Development Board				
Clean Water State Revolving Fund Series 2015	66.458	L090003	(17,668)	—
Clean Water State Revolving Fund Series 2015	66.458	L1000345	4,417,744	—
Clean Water State Revolving Fund Series 2020	66.458	L1001056	759,313	—
Subtotal for Capitalization Grants for Clean Water State Revolving Fund Cluster			<u>5,159,389</u>	<u>—</u>
Passed through Texas Commission on Environmental Quality				
Texas Commission on Environmental Quality PY 21-23	66.605	582-22-30132	70,796	—
Subtotal for Performance Partnership Grants			<u>70,796</u>	<u>—</u>
Direct Awards				
Environmental Protection Agency Brownfield Funding	66.818	01F87601-0	61,434	—
Subtotal for Brownfields Assessment and Cleanup Cooperative Agreements			<u>61,434</u>	<u>—</u>
Total Environmental Protection Agency			<u>5,341,490</u>	<u>—</u>
DEPARTMENT OF ENERGY				
Passed through the Texas Department of Housing and Community Affairs				
Weatherization Assistance Program PY 22-23	81.042	56220003755	279,972	—
Weatherization Assistance Program PY 23-24	81.042	56230004072	22,333	—
Subtotal for Weatherization Assistance for Low-Income Persons			<u>302,305</u>	<u>—</u>
Total Department of Energy			<u>302,305</u>	<u>—</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through Texas Department of Housing and Community Affairs				
Comprehensive Energy Assistance Program PY 22	93.568	58210003572	2,756,139	—
Comprehensive Energy Assistance Program PY 23	93.568	58230003822	8,060,728	—
Comprehensive Energy Assistance ES Program PY 23	93.568	58930003975	1,519,266	—
Low-Income Home Energy Assistance Program PY 22	93.568	81220003605	345,812	—
Low-Income Household Water Assistance Program PY 22-23	93.568	34210003670	2,134,192	—
Low-Income Home Energy Assistance Program PY 23	93.568	81230003873	438,866	—
Subtotal for Low-Income Home Energy Assistance Program			<u>15,255,003</u>	<u>—</u>
Passed through Texas Department of Housing and Community Affairs				
Community Services Block Grant PY 19	93.569	61190003034	(564)	—

(continued)

**CITY OF FORT WORTH, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR YEAR ENDED SEPTEMBER 30, 2023**

Grant Agency/Project Title	Assistance Listing Number	Contract Number	Expenditures	Pass Through Expenditures
Community Services Block Grant PY 22	93.569	61220003629	\$ 452,676	\$ —
Community Services Block Grant PY 23	93.569	61910003783	1,120,882	—
COVID-19 Community Services Block Grant-CARES 2020	93.569	61200003327	4,921	—
2021 Community Services Block Grant-Discretionary Fund 1	93.569	61910003703	(5,130)	—
2022 Community Services Block Grant-Discretionary Fund 1	93.569	61220003901	17,187	—
Subtotal for Community Services Block Grant Program			<u>1,589,972</u>	<u>—</u>
Total Department of Health and Human Services			<u>16,844,975</u>	<u>—</u>
EXECUTIVE OFFICE OF THE PRESIDENT				
Direct Awards				
HIDTA Asset Forfeiture Program	95.001	N/A	677,669	—
Subtotal High-Intensity Drug Trafficking Area Program			<u>677,669</u>	<u>—</u>
Total Executive Office of the President			<u>677,669</u>	<u>—</u>
DEPARTMENT OF HOMELAND SECURITY				
Direct Awards				
Assistance to Firefighters Grant Program PY 20-22	97.044	EMW-2019-FP-01153	35,761	—
Assistance to Firefighters Grant Program PY 22-24	97.044	EMW-2021-FG-07748	25,527	—
Subtotal for Assistance to Firefighters Grant			<u>61,288</u>	<u>—</u>
Passed through Texas Office of the Governor, Homeland Security Grants Division				
Homeland Security Grant Program 2020 LETPA	97.067	EMW-2020-SS-00054	289,199	—
Homeland Security Grant Program 2021	97.067	EMW-2021-SS-00062	408,130	—
Homeland Security Grant Program 2021 LETPA	97.067	EMW-2021-SS-00062	839,027	—
Homeland Security Grant Program 2021 M&A	97.067	EMW-2021-SS-00062	31,512	—
Homeland Security Grant Program 2022 Special Response	97.067	EMW-2022-SS-00021	533,974	—
Homeland Security Grant Program 2022	97.067	EMW-2022-SS-00021	546,136	—
Homeland Security Grant Program 2022 LETPA	97.067	EMW-2022-SS-00021	350,225	—
Homeland Security Grant Program 2022 M&A	97.067	EMW-2022-SS-00021	63,830	—
Homeland Security Grant Program 2020 ARFF	97.067	EMW-2020-SS-00054	976,835	—
Homeland Security Grant Program 2020 Reallocation	97.067	EMW-2020-SS-00054	162,728	—
Subtotal for Homeland Security Grant Program			<u>4,201,596</u>	<u>—</u>
Direct Awards				
Staffing for Adequate Fire and Emergency Response	97.083	EMW-2019-FF-01787	887,378	—
Subtotal for Staffing for Adequate Fire and Emergency Response (SAFER)			<u>887,378</u>	<u>—</u>
Passed through Texas Commission on Environmental Quality				
BioWatch Whole Air Grant	97.091	582-21-22371	304,274	—
Subtotal for Homeland Security BioWatch Program			<u>304,274</u>	<u>—</u>
Passed through City of Houston				
Securing the Cities Program 2023	97.106	CSC 58342	5,422	—
Subtotal for Securing the Cities Program			<u>5,422</u>	<u>—</u>
Total Department of Homeland Security			<u>5,459,958</u>	<u>—</u>
TOTAL FEDERAL DIRECT AND PASS THROUGH AWARDS			<u>\$ 114,018,717</u>	<u>\$ 26,450,988</u>

(concluded)

**CITY OF FORT WORTH, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR YEAR ENDED SEPTEMBER 30, 2023**

Grant Agency/Project Title	Contract Number	Expenditures	Pass Through Expenditures
OFFICE OF THE ATTORNEY GENERAL			
Direct Awards			
Victim Coordinator and Liaison FY22-23	2214880	\$ 41,112	\$ —
Victim Coordinator and Liaison FY24-25	C-00861	4,402	—
Subtotal for Victim Coordinator and Liaison Program		45,514	—
Passed through Tarrant County Courts			
State Asset Forfeiture Funds	N/A	370,902	—
Subtotal for State Asset Forfeiture Funds		370,902	—
Total Office of the Attorney General		416,416	—
TEXAS DEPARTMENT OF TRANSPORTATION			
Direct Awards			
Routine Airport Maintenance Program Spinks	M2302SPNK	50,000	—
Routine Airport Maintenance Program Meacham	M2302MECH	50,000	—
Routine Airport Maintenance Program Alliance	M2302ALNC	50,000	—
Subtotal for Routine Airport Maintenance Program		150,000	—
Passed through North Central Texas Council of Governments			
Environmental Stewardship Program	TRN5080	200,000	—
Subtotal for Environmental Stewardship Program		200,000	—
Total Texas Department of Transportation		350,000	—
TEXAS COMMISSION ON ENVIRONMENTAL QUALITY			
Direct Awards			
Air Pollution Compliance Monitoring	582-23-40126	273,358	—
Total Texas Commission On Environmental Quality		273,358	—
TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS			
Direct Awards			
Homeless Housing and Services Program PY 21-22	63226010006	73,891	73,891
Homeless Housing and Services Program Youth PY 21-22	18226010006	13,503	13,503
Homeless Housing and Services Program PY 22-23	63236010006	409,176	409,176
Homeless Housing and Services Program Youth PY 22-23	18236010006	98,203	98,203
Homeless Housing and Services Program Youth Rollover PY 22-23	18216010016	74,213	74,213
Texas Ending Homelessness	30216010006	16,815	16,815
Total Texas Department of Housing and Community Affairs		685,801	685,801
TEXAS VETERANS COMMISSION			
Direct Awards			
Fund for Veterans' Assistance General Assistance Grant PY 21-22	GT-FVA 21-052	(1,562)	—
Fund for Veterans' Assistance General Assistance Grant PY 22-23	GT-FVA 22-035	126,555	—
Fund for Veterans' Assistance General Assistance Grant PY 23-24	R-2022-05888	63,341	—
Total Texas Veterans Commission		188,334	—

(continued)

**CITY OF FORT WORTH, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR YEAR ENDED SEPTEMBER 30, 2023**

Grant Agency/Project Title	Contract Number	Expenditures	Pass Through Expenditures
TEXAS PARKS AND WILDLIFE			
Direct Awards			
Diamond Hill Community Center	56-000012	\$ 272,314	\$ —
Total Texas Parks and Wildlife		272,314	—
TEXAS DEPARTMENT OF HOMELAND SECURITY			
Direct Awards			
North Z Boaz Park	55-000040	425,647	—
Total Texas Department of Homeland Security		425,647	—
OFFICE OF THE GOVERNOR			
Direct Awards			
Bullet-Resistant Shields FY23	4584201	404,391	—
Total Office Of The Governor		404,391	—
TEXAS DEPARTMENT OF MOTOR VEHICLES			
Passed through Tarrant County			
Tarrant Regional Auto Crimes Task Force	CSC 58760	125,577	—
Total Texas Department of Motor Vehicles		125,577	—
TOTAL STATE AWARDS		\$ 3,141,838	\$ 685,801

(concluded)

**CITY OF FORT WORTH, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE
AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

1. GENERAL

The accompanying Schedule of Expenditures of Federal and State Awards (the “Schedule”) 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, 2023.

For the purposes of the Schedule, 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 Texas Grant Management Standards (“TxGMS”).

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 Schedule 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 Schedule 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, 2023 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 non-federal 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 (Assistance Listing Number 66.458). As of September 30, 2023 the outstanding loan balances were:

TWDB Series 2015	\$ 22,375,000.00
TWDB Series 2015- Due within One Year	1,880,000.00
TWDB Series 2015 Total	<u>\$ 24,255,000.00</u>
TWDB Series 2017	\$ 12,720,000.00
TWDB Series 2017- Due within One Year	475,000.00
TWDB Series 2017 Total	<u>\$ 13,195,000.00</u>
TWDB Series 2020	\$ 50,265,000.00
TWDB Series 2020- Due within One Year	3,115,000.00
TWDB Series 2020 Total	<u>\$ 53,380,000.00</u>

**CITY OF FORT WORTH, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE
AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

4. OUTSTANDING LOAN BALANCES (CONTINUED)

The City has an outstanding non-federal 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 (Assistance Listing Number 66.468). As of September 30, 2023, the outstanding loan balance was:

TWDB Series 2009 ARRA	\$	4,770,000.00
TWDB Series 2009 ARRA- Due within One Year		<u>815,000.00</u>
TWDB Series 2009 ARRA Total	\$	<u><u>5,585,000.00</u></u>

5. NONCASH AWARDS

Certain federal financial awards programs involve other-than-cash awards. Such items were immaterial for the year ended September 30, 2023.

Schedule of Findings and Questioned Costs



**CITY OF FORT WORTH, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED September 30, 2023**

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 GAAP was:

- Unmodified Qualified Adverse Disclaimer

2. Internal control over financial reporting:

Significant deficiency(ies) identified? Yes None reported

Material weakness(es) identified? Yes No

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:

Significant deficiency(ies) identified? Yes None reported

Material weakness(es) identified? Yes No

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

- Unmodified Qualified Adverse Disclaimer

6. Any audit findings disclosed that are required to be reported by 2 CFR 200.516(a) or TxGMS?

- Yes No

**CITY OF FORT WORTH, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED September 30, 2023**

Section I - Summary of Auditor's Results (Continued)

7. Identification of major federal and state programs:

Federal Awards

<u>Cluster/Program</u>	<u>Assistance Listing Number</u>
Airport Improvement Program	20.106
Emergency Rental Assistance Program	21.023
Coronavirus State and Local Fiscal Recovery Funds	21.027

State Awards

<u>Cluster/Program</u>	<u>Contract Number(s)</u>
Homeless Housing and Services Program and Texas Ending Homelessness	63226010006, 18226010006, 63236010006, 18236010006, 18216010016, 30216010006

8. Dollar threshold used to distinguish between Type A and Type B programs for Federal Awards: \$3,000,000.
9. Dollar threshold used to distinguish between Type A and Type B programs for State Awards: \$750,000.
10. Auditee qualified as a low-risk auditee?

Yes No

**CITY OF FORT WORTH, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED September 30, 2023**

Section II – Financial Statement Findings

Reference Number	Finding
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No matters are reportable.

**CITY OF FORT WORTH, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED September 30, 2023**

Section III – Federal and State Award Findings

**Reference
Number**

Finding

No matters are reportable.

Corrective Action Plan



**CITY OF FORT WORTH, TEXAS
CORRECTIVE ACTION PLAN
YEAR ENDED September 30, 2023**

FINDINGS AND QUESTIONED COSTS RELATED TO FEDERAL AND STATE AWARDS

No matters are reportable.



Summary Schedule of Prior Year Findings



**CITY OF FORT WORTH, TEXAS
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED September 30, 2023**

Section IV – Summary Schedule of Prior Audit Findings

Reference Number	Summary of Finding	Status
2022-001	<p>Finding: Special Tests - Wage Rate Requirements</p> <p>Federal Program: Airport Improvement Program</p> <p>Assistance Listing Number: 20.106</p> <p>Federal Agency: U.S. Department of Transportation</p> <p>Pass-Through Entity: Not applicable.</p> <p>Criteria: 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 <i>Davis-Bacon Act</i>) 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>Condition and Effect: 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. 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>Recommendation: 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>	Resolved. Corrective Action Plan Implemented.



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
ERAP	Emergency Rental Assistance Program
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

List of Acronyms

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

