



## SINGLE AUDIT REPORT

For the Fiscal Year Ended  
September 30, 2015

CITY OF FORT WORTH, TEXAS



Fort Worth Sundance Square Plaza, November 2013

# Single Audit Report

For the Fiscal Year Ended

**September 30, 2015**

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

### Elected Officials

2015 City Council

Betsy Price, Mayor

Kelly Allen Gray  
Salvador Espino  
Cary Moon  
Ann Zadeh

Jungus Jordan  
Dennis Shingleton  
W.B. "Zim" Zimmerman  
Gyna Bivens

### City Manager

David Cooke

### Chief Financial Officer

Aaron J. Bovos

### Independent Auditors

Deloitte & Touche LLP

Prepared by the Department of Finance



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# Introductory Section



## **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 the Office of Management and Budget (OMB) Circular A-133 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, OMB Circular A-133 and UGMS are accounted for or reported in the Basic Financial Statements in a number of funds including the Grant Special Revenue Fund, 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 auditors' 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 auditors' 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 OMB circular A-133 and the State of Texas uniform grants management standards
3. Schedule of Findings and Questioned Costs
4. Corrective Action Plan
5. Status of Prior Year Findings



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March 25, 2016

The Honorable Mayor, City Council, Citizens, and Stakeholders 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, 2015 is submitted herewith.

The report is published to provide the City Council, the various granting agencies, citizens 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 and the Office of Management and Budget (OMB) Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations," 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 auditors' 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 auditors' 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 OMB circular A-133 and the State of Texas Uniform Grants Management Standards.

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#### DEPARTMENT OF FINANCE

CITY OF FORT WORTH ★ 1000 THROCKMORTON STREET ★ FORT WORTH, TEXAS 76102

817-392-8500 ★ Fax 817-392-8966

## 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 citizens of Fort Worth. In addition, we acknowledge the thorough, professional, and timely manner in which our independent auditors, Deloitte & Touche 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



Aaron J. Bovos  
Chief Financial Officer

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## DEPARTMENT OF FINANCE

CITY OF FORT WORTH ★ 1000 THROCKMORTON STREET ★ FORT WORTH, TEXAS 76102

817-392-8500 ★ Fax 817-392-8966

## **OVERVIEW OF THE CITY'S FISCAL YEAR 2015 ANNUAL AUDIT**

This report has been prepared in connection with the fiscal year 2015 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 2015 annual audit included the requirements of the Single Audit Act Amendments of 1996, the Office of Management and Budget (OMB) Circular A-133 entitled "Audits of States, Local Governments and Non-Profit Organizations" 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 Opinion



## **INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Mayor and City Council Members  
City of 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, each major fund, and the aggregate discretely presented component unit and remaining fund information of the City of Fort Worth, Texas (the "City") as of and for the year ended September 30, 2015, 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 25, 2016, which included an emphasis of a matter paragraph on implementation of a new accounting standard. Our report includes a reference to other auditors who audited the financial statements of the Employees' Retirement Fund of the City of Fort Worth and the financial statements of the Terrell Home, Ltd, as described in our report on the City's financial statements. The financial statements of the Employees' Retirement Fund of the City of Fort Worth and the financial statements of the Terrell Homes, Ltd were not audited in accordance with *Government Auditing Standards*.

### **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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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 and therefore, material weaknesses or significant deficiencies

may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2015-001 and 2015-002 that we consider to be significant deficiencies.

### **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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **The City's Response to Findings**

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

### **Purpose of this Report**

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

*Deloitte & Touche LLP*

March 25, 2016

## **INDEPENDENT AUDITORS' 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 OMB CIRCULAR A-133 AND THE STATE OF TEXAS UNIFORM GRANTS MANAGEMENT STANDARDS**

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

### **Report on Compliance for Each Major Federal and State Program**

We have audited the City of Fort Worth, Texas (the "City") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the State of Texas *Uniform Grants 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, 2015. 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.

### ***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the City's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and UGMS. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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



### ***Opinion on Each Major Federal and State Program***

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 major federal and state programs for the year ended September 30, 2015.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and *UGMS* and which is described in the accompanying schedule of findings and questioned costs as item 2015-003. Our opinion on each major federal and state program is not modified with respect to this matter.

The City's response to the noncompliance finding identified in our audit is described in the accompanying corrective action plan. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and *UGMS*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2015-003 that we consider to be a significant deficiency.

The City's response to the internal control over compliance finding identified in our audit is described in the accompanying corrective action plan. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and *UGMS*. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal and State Awards Required by OMB Circular A-133 and UGMS**

We have audited the financial statements of the City as of and for the year ended September 30, 2015, and have issued our report thereon dated March 25, 2016, which contained an unmodified opinion on those financial statements. Our report included an emphasis of a matter paragraph on implementation of a new accounting standard. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by OMB Circular A-133 and the State of Texas *UGMS* and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 expenditure of federal and state awards is fairly stated in all material respects in relation to the financial statements as a whole.

*Deloitte & Touche LLP*

March 25, 2016



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# Financial Section



CITY OF FORT WORTH, TEXAS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
 YEAR ENDED SEPTEMBER 30, 2015

GRANT AGENCY/PROJECT TITLE	FEDERAL CFDA NUMBER	CONTRACT NUMBER	FY 2015 EXPENDITURES	PASS THROUGH EXPENDITURES
<b>FEDERAL AWARDS:</b>				
<b>U. S. DEPARTMENT OF AGRICULTURE</b>				
Passed through Texas Health and Human Services Commission:				
2013 Child & Adult Care Nutrition Program	10.558	01514-CACF	\$ 15,165	
2014 Child & Adult Care Nutrition Program	10.558	01514-CACF	67,429	
2015 Child & Adult Care Nutrition Program	10.558	80ASSP14-15	<u>164,801</u>	
Sub-total for Program			<u>247,395</u>	
2014 Summer Food Program	10.559	01514-SFSP	90,653	
2015 Summer Food Program	10.559	01514-SFSP	<u>470,688</u>	
Sub-total for Program			<u>561,341</u>	
Total U. S. Department of Agriculture			<u>808,736</u>	
<b>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
2012 BHEP	93.069	CSC 43217	2,294	
Passed Through Texas Department of Housing and Community Affairs:				
2014 Comprehensive Energy Assistance	93.568	58140001788	1,655,303	
2014 LIHEAP Weatherization	93.568	81140001871	629,924	
2015 Comprehensive Energy Assistance	93.568	58140002218	3,209,925	
2015 LIHEAP Weatherization	93.568	81150002137	683,100	
2015 Comprehensive Energy Assistance - Supplement	93.568	58140002218	<u>1,002,660</u>	
Sub-total for Program			<u>7,180,912</u>	
2014 Community Services Block Grant	93.569	61140001831	601,818	
2015 Community Services Block Grant	93.569	61150002166	1,239,378	
2015 Community Services Block Grant - Supplement	93.569	61140002205	<u>443,643</u>	
Sub-total for Program			<u>2,284,839</u>	
Total U. S. Department of Health and Human Services			<u>9,468,045</u>	
<b>U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
Direct Programs:				
HUD Restricted Cash Project	14.218	M&C G-16867	15,272	\$ 10,000
CDBG Restricted Cash	14.218	M&C L-15682; C-27098; C-27212	3,388	
CDBG 36th Year (PY 10-11)	14.218	B-10-MC-48-0010	1,035,872	933,997
CDBG 37th Year (PY 11-12)	14.218	B-11-MC-48-0010	312,843	
CDBG 37th Year (PY 12-13)	14.218	B-12-MC-48-0010	6,417	5,441
CDBG 37th Year (PY 13-14)	14.218	B-13-MC-48-0010	21,630	22,275
CDBG (PY 14-15)	14.218	B-14-MC-48-0010	<u>4,622,482</u>	<u>1,024,734</u>
Sub-total for Program			<u>6,017,904</u>	<u>1,996,446</u>
Emergency Shelter Grant (PY 13-14)	14.231	E-13-MC-48-0006	75,605	36,918
Emergency Shelter Grant (PY 14-15)	14.231	E-14-MC-48-0006	<u>436,555</u>	<u>410,215</u>
Sub-total for Program			<u>512,160</u>	<u>447,133</u>
HOME Program(PY 06-07)	14.239	M-06-MC-48-0204	216,565	216,565
HOME Program (PY 07-08)	14.239	M-07-MC-48-0204	985,552	985,552
HOME Program (PY 08-09)	14.239	M-08-MC-48-0204	775,420	775,419
HOME Program (PY 09-10)	14.239	M-09-MC-48-0204	661,162	661,161
HOME Program (PY 10-11)	14.239	M-10-MC-48-0204	259,922	259,922
HOME Program (PY 11-12)	14.239	M-11-MC-48-0204	142,818	142,818
HOME Program (PY 13-14)	14.239	M-13-MC-48-0204	302,504	104,138
HOME Program (PY 14-15)	14.239	M-14-MC-48-0204	<u>781,202</u>	
Sub-total for Program			<u>4,125,145</u>	<u>3,145,575</u>
Evans-Rosedale EDI Project	14.251	B-98-ED-48-0017	112,697	
Fair Housing Assistance Program (PY 11-12)	14.401	FF-206-K-11-6002	8,082	
Fair Housing Assistance Program (PY 12-13)	14.401	FF-206-K-12-6002	74,354	
Fair Housing Assistance Program (PY 13-14)	14.401	FF-206-K-13-6002	398,009	
Fair Housing Assistance Program (PY 14-15)	14.401	FF-206-K-14-6002	<u>150,512</u>	
Sub-total for Program			<u>630,957</u>	
Lead Hazard Reduction Demo Prog 2012	14.905	TX-LHD-0246-12	508,844	
Lead Hazard Reduction Demo Prog	14.905	TX-LHD-0273-14	<u>119,804</u>	
Sub-total for Program			<u>628,648</u>	

CITY OF FORT WORTH, TEXAS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
 YEAR ENDED SEPTEMBER 30, 2015

GRANT AGENCY/PROJECT TITLE	FEDERAL CFDA NUMBER	CONTRACT NUMBER	FY 2015 EXPENDITURES	PASS THROUGH EXPENDITURES
HOPWA Grant (PY 12-13)	14.241	TXH-12-F002	\$ 217,830	\$ 217,830
HOPWA Grant (PY 13-14)	14.241	TXH-13-F002	152,563	136,607
HOPWA Grant (PY 14-15)	14.241	TXH-14-F002	469,141	197,512
Sub-total for Program			<u>839,534</u>	<u>551,949</u>
Total U. S. Department of Housing and Urban Development			<u>12,867,045</u>	<u>6,141,103</u>
<b>EQUAL EMPLOYMENT OPPORTUNITY COMMISSION</b>				
2012 Equal Opportunity Employment Commission	30.001	EECCN100090MOD0007	779	
2013 Equal Opportunity Employment Commission	30.001	EECCN130018	47,960	
2014 Equal Opportunity Employment Commission	30.001	EECCN130018M000002	5,040	
Total Equal Employment Opportunity Commission			<u>53,779</u>	
<b>U. S. DEPARTMENT OF JUSTICE</b>				
2013 DNA Backlog Reduction Grant	16.741	2013-DN-BX-0058	58,463	
FY14 DNA Capacity Enhancement and Backlog Reduction	16.741	2014-DN-BX-0086	104,217	
Sub-total for Program			<u>162,680</u>	
Federal Asset Forfeiture Program	16.922	MOU	1,742,689	
COPS Hiring Program	16.710	2014ULWX0050	434,883	
2011 Justice Assistance Grant	16.738	2011-DJ-BX-2923	4,382	4,382
2012 Justice Assistance Grant	16.738	2012-DJ-BX-1036	474,192	192,286
2013 Justice Assistance Grant	16.738	2013-DJ-BX-0364	428,191	225,375
FBI Joint Terrorism Task Force	16.738	CSC 31470	10,156	
2014 Safe Streets Task Force	16.738	CSC 44638	66	
2015 Safe Streets Task Force	16.738	CSC 44638	47,023	
Passed through the Office of the Governor, Criminal Justice Division:				
Police Jail Booking Enhancement	16.738	2833401	31,269	
Sub-total for Program			<u>995,279</u>	<u>422,043</u>
Crime Lab Enhancement	16.742	2841501	20,963	
2013 Coverdell Forensic Science	16.742	2013-CD-BX-0070	1,457	
Sub-total for Program			<u>22,420</u>	
2014 DEA Multi Agency Task Force	16.UNKNOWN	CSC 45204	(456)	
2015 DEA Multi Agency Task Force	16.UNKNOWN	CSC TBD	100,360	
Passed through the Bureau of Alcohol, Tobacco, Firearms, and Explosives:				
ATF Joint Task Force	16.UNKNOWN	CSC 43740	9,043	
Passed through the United States Marshal Service:				
2014 United States Marshals Service	16.UNKNOWN	CS 41389	75,296	
Sub-total for Program			<u>184,243</u>	
Passed through the Mosaic Family Services:				
2014 Project Safe Neighborhood	16.609	2013-GP-BX-0005	82,869	
Passed through the City of Arlington:				
2013 Human Trafficking Task Force	16.320	CSC 45760	34,273	
Total U. S. Department of Justice			<u>3,659,336</u>	<u>422,043</u>
<b>U. S. DEPARTMENT OF TRANSPORTATION</b>				
AFW Runway Ext Phase X	20.106	3-48-0296-40-2009	649,086	
Alliance Runway Extension XI	20.106	3-48-0296-42-2010	2,578,959	
AFW Runway Ext Phase XII	20.106	3-48-0296-43-2011	149,401	
Noise Land Acquisition	20.106	3-48-0296-49-2012	569,445	
Alliance Runway Extension	20.106	3-48-0296-47-2012	140,070	
Alliance Runways Rehabilitation	20.106	3-48-0296-46-2012	7,818	
Aviation Easements	20.106	3-48-0296-48-2012	159,368	
Alliance Runway Extension AMB1	20.106	3-48-0296-50-2012	1,634,905	
FTW Runway Extension	20.106	3-48-0296-51-2012	2,072,019	
AFW Entitlement 2013	20.106	3-48-0296-52-2013	368,666	
2014 Cargo Entitlement	20.106	3-48-0296-54-2014	128,165	
			<u>8,457,902</u>	
Passed through Texas Department of Transportation:				
Meacham Airport Layout	20.106	CSJ 13ALMEACH	1,055	

CITY OF FORT WORTH, TEXAS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
 YEAR ENDED SEPTEMBER 30, 2015

GRANT AGENCY/PROJECT TITLE	FEDERAL CFDA NUMBER	CONTRACT NUMBER	FY 2015 EXPENDITURES	PASS THROUGH EXPENDITURES
2014 Meacham Ramp	20.106	CSJ 1402MECH	\$ 235	
2014 Spinks Ramp	20.106	CSJ M1402SPNK	(17,117)	
FTW ARFF Vehicle	20.106	CSJ 1402MECHM	534,590	
FTW Runway Testing	20.106	CSJ 1402MEACH	18,909	
FTW Runway Pavement	20.106	CSJ 1402MEACH	488,914	
2014 Meacham Taxilane Administration	20.106	CSJ 1402MEACH	274,349	
FW Spinks North Perimeter Road	20.106	CSJ 1402SPINK	231,078	
2015 Spinks Ramp	20.106	CSJ M1502SPNK	50,378	
2015 Alliance Ramp	20.106	CSJ M1402ALNC	31,609	
2015 Meacham Ramp	20.106	CSJ 1402MECH	44,335	
Wildlife Assessment - TxD	20.106	CSJ 1202MCHAM	4,630	
			<u>1,662,965</u>	
Sub-total for Program			<u>10,120,867</u>	
Federal Motor Carrier Safety Administration				
2014 Motor Carrier Grant	20.218	FM-MHP-0185-14-01-00	257,335	
FY 2015 High Priority Grant	20.218	FM-MHP-0213-15-01-00	1,896	
Sub-total for Program			<u>259,231</u>	
Passed through Texas Department of Transportation:				
2014 STEP Comprehensive	20.600	2014-FORTWORT-S-1YG-0075	(2,900)	
2014 STEP Commercial Motor Vehicle	20.600	2014-FORTWORT-S-1YG-0088	(945)	
2015 STEP Comprehensive	20.600	2015-FORTWORT-S-1YG-0022	154,936	
2015 STEP Commercial Motor Vehicle	20.600	2015-FORTWORT-S-1YG-0025	42,313	
Sub-total for Program			<u>193,404</u>	
Magnolia Village I Pedestrian/Street Improvement	20.205	CSJ 0902-48-536	11,435	
Peach St RR Safety Improvement Project	20.205	CSJ 0902-48-688 & 689	430,347	
So. Central High Speed Corridor	20.205	CSJ 0902-48-694	1,288	
Golden Triangle	20.205	CSJ 0902-48-708	28	
Reconstruct W 7TH St Bridge	20.205	CSJ 0902-48-505	218,926	
TXDOT - Traffic Signal System Expansion CMAQ5	20.205	CSJ 0902-48-587 & 48-588	287,518	
Reconstruct Silver Creek Rd @ Silver Creek	20.205	CSJ 0902-478-742	13,294	
Ridglea/Westridge Village Ped & Streetscape Development	20.205	CSJ 0902-48-582	6,944	
Safe Route to School KISD	20.205	CSJ 0902-48-777	(51,910)	
Neighborhood Transportation Connections	20.205	CSJ 0902-48-791	230,858	
Chapel Creek Bridge	20.205	CSJ 0902-48-722	263,165	
Altamesa Blvd	20.205	CSJ 0902-48-775	2,546,929	
Signage and Information System	20.205	CSJ 0902-48-508	319,227	
Trinity River Trail System	20.205	CSJ 0902-48-557 & 48-581	(156)	
South of Seventh Project	20.205	CSJ 0902-48-562, 48-698 & 48-699	(21,704)	
Urban Village Central Cluster	20.205	CSJ 0902-48-681 & 48-827	267,482	
Urban Village Southeast Cluster	20.205	CSJ 0902-48-682	(2,874)	
Urban Village Southwest Cluster	20.205	CSJ 0902-48-683	38,156	
Sub-total for Program			<u>4,558,953</u>	
Total U.S. Department of Transportation			<u>15,132,455</u>	
ENVIRONMENTAL PROTECTION AGENCY				
Passed through Texas Water Development Board:				
Clean Water State Revolving Fund-tier 3	66.458	L070070	16,567,621	
Drinking Water State Revolving Fund-tier 3	66.468	L080029	16,328	
Passed through Texas Commission on Environmental Quality (TCEQ):				
2015 PM 2.5 Monitoring	66.034	582-15-50040	25,800	
2014 PM 10 (EPA) Sect 105	66.605	582-14-40060	91,553	
Total Environmental Protection Agency			<u>16,701,302</u>	
DEPARTMENT OF HOMELAND SECURITY				
2014 SAFER	97.083	EMW-2013-FH-00820	1,600,084	

CITY OF FORT WORTH, TEXAS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
 YEAR ENDED SEPTEMBER 30, 2015

GRANT AGENCY/PROJECT TITLE	FEDERAL CFDA NUMBER	CONTRACT NUMBER	FY 2015 EXPENDITURES	PASS THROUGH EXPENDITURES
2013 Cooperating Technical Partners	97.045	EMT-2013-CA-0007	\$ 50,556	
2014 Cooperating Technical Partners	97.045	EMW-2014-CA-K00188-S01	25,579	
Sub-total for Program			<u>76,135</u>	
Passed through Texas Governor's Division of Emergency Management				
2011 HSGP- UASI	97.067	11-GA-27000-01	(32,909)	
2012 HSGP-UASI	97.067	12-SR-27000-01	4,097	
2013 HSGP - UASI	97.067	13-SR-27000-01	1,333,615	
2013 HSGP - UASI-LETPA	97.067	13-SR-27000-02	847,718	
2013 HSGP - UASI M&A	97.067	13-SR-27000-03	105,388	
2014 HSGP - UASI	97.067	14-SR 27000-01	345,549	
2014 HSGP - UASI-LETPA	97.067	14-SR 27000-02	3,296	
2014 HSGP - UASI M&A	97.067	14-SR 27000-03	24,031	
Sub-total for Program			<u>2,630,785</u>	
2014 Emergency Management	97.042	14TX-EMPG-0177	106,697	
2015 Emergency Management	97.042	15TX-EMPG-0177	116,030	
Sub-total for Program			<u>222,727</u>	
Pass through Texas Commission on Environmental Quality				
2013 Biowatch	97.091	582-13-30017	312,387	
2016 Biowatch	97.091	582-16-60018	28,792	
Sub-total for Program			<u>341,179</u>	
Total Department of Homeland Security				
			<u>4,842,118</u>	
U. S. DEPARTMENT OF ENERGY				
Passed through Texas Department of Housing and Community Affairs:				
2013-14 DOE Weatherization	81.042	56130001921	77,234	
2014 DOE Weatherization - Supplement	81.042	56140001992	135,891	
2015 DOE Weatherization	81.042	56150002260	38,550	
Total U. S. Department of Energy			<u>251,675</u>	
INSTITUTE OF MUSEUM AND LIBRARY SERVICES				
Passed through Texas State and Library Archives Commission				
Library Cooperation Grant Program	45.310	479-14005		
Library Cooperation Grant Program	45.310	479-15006	59,092	
Inter-Library Loan Reimbursement	45.310	LSTA Terms	64,298	
Library Cooperation Grant Program	45.310	479-16005	2,800	
Total Institute of Museum and Library Services			<u>126,190</u>	
EXECUTIVE OFFICE OF THE PRESIDENT				
Passed Through the Office of National Drug Control Policy and Navarro County, Texas				
HIDTA RISC	95.001	CSC 34424	5,525	
HIDTA Commercial Smuggling Squad	95.001	CSC 33102 & 44244	13,086	
2015 HIDTA Task Force	95.001	CSC 46028	144,158	
Total Executive Office of the President			<u>162,770</u>	
DEPARTMENT OF THE TREASURY				
ICE Task Force	21.NONE	CSC 43867	13,268	
2011 Internal Revenue Service- CI N TX Asset Forfeiture Task Force	21.NONE	CSC 44065	23,295	
Sub-total for Program			<u>36,563</u>	
Treasury Asset Forfeiture Program	21.000	MOU	140,104	
Total Department of The Treasury			<u>176,667</u>	
Total Federal direct and pass-through Awards			<u>\$ 64,278,910</u>	<u>\$ 6,563,146</u>
STATE AWARDS:				
TEXAS STATE OFFICE OF THE GOVERNOR				
2014 Diamond Hill After School		SF-14-J20-25956-02	3,635	
TEXAS STATE ATTORNEY GENERAL'S OFFICE				
2015 Victim Coordinator and Liaison Grant		1553734	37,985	
2013 Compensation Victim Crime Fund		CSC 42902	131,569	



CITY OF FORT WORTH, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
YEAR ENDED SEPTEMBER 30, 2015

GRANT AGENCY/PROJECT TITLE	FEDERAL CFDA NUMBER	CONTRACT NUMBER	FY 2015 EXPENDITURES	PASS THROUGH EXPENDITURES
2016 Victim Coordinator and Liaison Grant Total Texas State Attorney General's Office		1662261	\$ 3,609 <u>173,163</u>	
<b>TEXAS DEPARTMENT OF WILDLIFE AND PARKS</b>				
TPWD Trinity Trails Rotary Plaza		CSC 45041	3,510	
TPWD Marine Creek Corridor		CSC 45040	4,325	
Regional Park Grant		CSC 43460	663,766	
TPWD Northwest FWCP		CSC 42309	<u>326,383</u>	
Total Texas Department of Wildlife and Parks			<u>997,984</u>	
<b>TEXAS DEPARTMENT OF MOTOR VEHICLES</b>				
Passed through Tarrant County				
Tarrant County Auto Crimes Task Force		CSC 44588 & 45919	89,253	
Tarrant County Auto Crimes Task Force		CSC 47077	<u>5,100</u>	
Total Texas Department of Motor Vehicle			<u>94,353</u>	
<b>TEXAS DEPARTMENT OF HEALTH SERVICES</b>				
Passed through Texas Southern University				
TSU Tobacco Grant		CSC 45946	46,094	
<b>TEXAS DEPARTMENT OF TRANSPORTATION</b>				
AFW BNSF Relocation		CSJ 0918-46-250	55,268,715	
Double Eagle Extension		CSJ 0918-46-250	417,204	
TXDOT - Traffic Signal System Expansion CMAQ5		CSJ 0902-48-587 & 48-588	38,705	
East Rosedale Streetscape		CSJ 0902-48-845	<u>726,202</u>	
			<u>56,450,826</u>	
Passed through Tarrant County				
Tarrant County No Refusal Program		2013-TarrantC-G-1YG-0112	2,705	
Tarrant County No Refusal Program		2014-TarrantC-G-1YG-0056	<u>938</u>	
			<u>3,643</u>	
Passed through the North Central Texas Council of Governments:				
Litsey Rd Widening from 2-Lanes to 4-Lanes		CSJ 0918-46-251	149,037	
TWU Streetscape Sustainable Development		CSJ 0902-48-832	1,092,002	
South Main Urban Village Sustainable		CSJ: 0902-48-883	<u>27,450</u>	
			<u>1,268,489</u>	
Total Texas Department of Transportation			<u>57,722,958</u>	
<b>TEXAS COMMISSION ON ENVIRONMENTAL QUALITY</b>				
2006-07 Air Pollution Control Service		582-6-74392	44,384	
2011-12 Ozone Monitoring Station		582-12-10034	24,360	
2015 Compliance Monitoring		582-15-50123	<u>276,906</u>	
			<u>345,650</u>	
Passed through the North Central Texas Council of Governments:				
Electronic Education Campaign		14-04-G03	120,038	
Recycling Roll Off and Bins		14-04-G04	65,117	
Compost Demo Project and Chip		14-047-G10	<u>62,254</u>	
			<u>247,409</u>	
Total Texas Commission on Environmental Quality			<u>593,059</u>	
<b>TEXAS COMPTROLLER OF PUBLIC ACCOUNTS</b>				
Passed through the University of North Texas Health Science Center:				
Guinn School Renovation 2010		CSC 39724	38,753	
Guinn School BAC 2014		CSC 45476	<u>737,113</u>	
Total Texas Comptroller of Public Accounts			<u>775,866</u>	
Total State Awards			<u>\$ 60,407,113</u>	
Total Expenditures of Federal and State Awards			<u>\$ 124,686,023</u>	<u>\$ 6,563,146</u>

See Notes to Schedule of Federal and State Awards



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**CITY OF FORT WORTH, TEXAS**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**YEAR ENDED SEPTEMBER 30, 2015**

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**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, 2015.

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 sub-awards 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 OMB Circular A-133 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 OMB Circular A-87, Cost Principles for State and Local Governments, 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 does not recover indirect costs unless expressly allowed by each award.

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, 2015 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 an outstanding HUD Section 108 loan payable granted under the Housing and Community Development Act of 1974 for Loan Guarantee Assistance (CFDA 14.248) for the following projects and with the following outstanding loan balances as of September 30, 2015. There are no longer continuing compliance requirements for these loans.

**CITY OF FORT WORTH, TEXAS**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**YEAR ENDED SEPTEMBER 30, 2015**

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• Mercado Project, Commitment No. B-97-MC-48-0010	\$ 265,000
• Mercado Project-due within one year	\$ 265,000
Mercado Project-Total	<u>\$ 530,000</u>

• Evans Avenue and Rosedale Street Business and Cultural District Project, Commitment No. B-99-MC-48-0010	\$ 2,600,000
• Evans Avenue and Rosedale Street-due within one year	\$ 569,000
Evans Avenue and Rosedale Street-Total	<u>\$ 3,169,000</u>

The City has an outstanding loan payable under the Clean Water State Revolving Loan Fund from the Texas Water Development Board, as a pass through agency for the Environmental Protection Agency (CFDA 66.458). There are no longer continuing compliance requirements for these loans. As of September 30, 2015 the outstanding loan balances were:

• TWDB Series 2005	\$ 385,000
• TWDB Series 2005-due within one year	\$ 390,000
Series 2005-Total	<u>\$ 775,000</u>

• TWDB Series 2007A	\$ 21,080,000
• TWDB Series 2007A-due within one year	\$ 1,665,000
Series 2007A-Total	<u>\$ 22,745,000</u>

• TWDB Series 2015	\$ 37,165,000
• TWDB Series 2015-due within one year	\$ 1,835,000
Series 2015-Total	<u>\$ 39,000,000</u>

The City has an outstanding loan payable under the Drinking Water State Revolving Loan Fund from the Texas Water Development Board, as a pass through agency for the Environmental Protection Agency (CFDA 66.468). There are no longer continuing compliance requirements for these loans. As of September 30, 2015 the outstanding loan balance was:

• TWDB Series 2005B	\$ 34,335,000
• TWDB Series 2005B-due within one year	\$ 3,330,000
Series 2005B-Total	<u>\$ 37,665,000</u>

• TWDB Series 2009 ARRA	\$ 11,285,000
• TWDB Series 2009 ARRA-due within one year	\$ 810,000
Series 2009 ARRA-Total	<u>\$ 12,095,000</u>

**5. NONCASH AWARDS**

Certain federal financial awards programs do not involve cash awards. The City receives grant awards from the Federal Aviation Administration, of which the projects are executed by TxDOT on behalf of the City. The Schedule includes \$1,126,902 of expenditures that were incurred by TxDOT on behalf of the City as expenditures in the Airport Improvement Program (CFDA 20.106).

# Independent Auditor's Findings



**CITY OF FORT WORTH, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED SEPTEMBER 30, 2015**

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**Part I—Summary of Auditors' Results**

**Financial Statements**

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? No

Significant deficiency(ies) identified  
not considered to be material weakness(es)? Yes

Noncompliance material to financial  
statements noted? No

**Federal and State Awards**

Internal control over major programs:

Material weakness(es) identified? No

Significant deficiency(ies) identified not  
considered to be material weakness(es)? Yes

Type of auditors' report issued on compliance  
for major programs: Unmodified

Any audit findings disclosed that are required to  
be reported in accordance with Circular A-133  
(section .510(a))? Yes

**CITY OF FORT WORTH, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED SEPTEMBER 30, 2015**

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Identification of major programs:

Federal:

10.559	Summer Food Service Program
16.922	Federal Asset Forfeiture – Department of Justice
97.067	Homeland Security Grant Program
16.710	COPS Hiring Program
14.218	Community Development Block Grant
66.458	Clean Water State Revolving Fund (CWSRF)
16.738	Justice Assistance Grant
20.205	Highway Planning and Constructions

State:

AFW BNSF Relocation

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

Federal:	\$1,928,300
State:	\$1,812,200

Auditee qualified as low-risk auditee? No

**CITY OF FORT WORTH, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED SEPTEMBER 30, 2015**

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**Part II – Findings Related to the Financial Statements**

***2015-001 Significant Deficiency: Financial Accounting and Reporting (updated from prior year)***

Criteria – Timely and accurate internal and external financial reporting is an important cornerstone of an organization's control environment. Financial reporting provides the foundation for financial analysis, a critical component needed to be able to respond timely to financial related issues.

Condition – While the City has made substantial strides in owning the financial reporting process, prepared the financial statements by the external deadlines and completed the first steps in automating the financial reporting process, the process continues to be reliant on manual controls and subject to human error. Due to the lack of preparation of interim financial statements on accrual basis and delays in preparation of year-end financial statements, certain areas were reviewed late leaving little to no time for the financial reporting team to react or correct issues which caused delays in the internal reporting time line.

Context – Management's preparation and review of financial statements and related supporting schedules in the areas of capital assets, component unit accounting, and prepaid expenses were not performed timely and consistently.

Cause – While the City made improvements in owning the financial reporting process and automating certain functions, the City was in a transition year due to the implementation of the new software for the financial system and CAFR preparation. In addition, the City has relied heavily on departments outside the control of the finance department for the accounting of component units and individuals responsible for these functions did not have the appropriate accounting and reporting knowledge.

Effect – A number of adjusting journal entries were identified as part of the audit to ensure their completeness and accuracy at year end. Audit adjustments and corrections were needed for construction in progress, capital assets, prepaid, and component units. Further the internal deadline for completion of the financial statements was not met.

Recommendation – The City should continue with its implementation of the comprehensive plan of upgrading the processes, procedures, systems, and capabilities of the financial accounting and reporting department, including the allocation of resources needed to manage the financial activities of the organization. This plan should at least encompass the following:

- Develop and implement a plan and schedule of interim financial reports and schedules that are prepared and reviewed so that actions can be taken and informed decisions can be made in a timely manner.
- Implement a series of milestones in the reporting process to ensure that deadlines are met and information is reviewed by an individual at a management level independent from the preparer for accuracy and completeness prior to closing.
- Implement a process that requires designated finance and accounting professionals to read minutes of council meetings to identify resolutions that have an impact on the financial reporting and compliance and prepare an action plan accordingly.
- Implement a process during the year that requires designated finance and accounting professionals to perform financial analysis of fund financial statements by comparing current year balances to prior balances, identify variances or relationships that are not consistent with operations and obtain explanations from respective departments, this will help management identify issues prior to finalization of close process.
- Require that all financial accounting and reporting functions of components under the control of the City to be performed by the financial management services department so that these functions are performed by individuals with the right level of training and supervision.

Views of Responsible Officials – See Corrective Action Plan



**CITY OF FORT WORTH, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED SEPTEMBER 30, 2015**

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***2015-002 Significant Deficiency: Accounting and management of capital projects (updated from fiscal years 2004-2014)***

Criteria – Proper accounting for capital projects requires the maintenance of an accurate, detailed listing of all projects that meet the City’s criteria for capitalization.

Condition – A significant amount of effort has been made by the City over the past several years to improve the practices used to account for and report the City’s investment in capital assets. However, we continue to note issues in accounting for capital projects in progress. In a number of instances we noted communication breakdown between the user department and finance that lead to errors in reporting the status of completion of a project.

Context – Capital assets represent the City’s single largest asset. As of September 30, 2015, the City has over \$6 billion in net book value of capital assets and has over 2,000 projects set up to track and manage construction costs.

Cause – The City has multiple departments and contractors managing construction projects and capital assets without consistent, complete application of the proper procedures to account for transactions or purchases. Formal procedures are not in place to establish timely communication regarding capital asset transactions between the various departments and the Financial Management Services Department.

Departments are not held accountable as to the number of projects in progress and therefore in some instances, departments had hundreds of projects in progress instead of completing and closing out projects prior to commencing new ones.

Effect – Failure to properly manage construction in progress exposes the City to risk of erroneous reporting of capital asset activity.

Recommendation – Consider implementing the following:

- Adopt and implement policies that define when a project is substantially complete, and enforce the closure of such project.
- Consistently perform quarterly reconciliations to the general ledger for all capital expenditures.
- Implement an interim review process for projects to identify projects with little to no activity to determine whether these projects are abandoned or completed and therefore adjustments are needed to be made.
- Require supervisory reviews of the quarterly reconciliations.
- On an overall basis, improve communication between the operating departments and the Financial Management Services Department related to capital assets.

Views of Responsible Officials – See Corrective Action Plan

**CITY OF FORT WORTH, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED SEPTEMBER 30, 2015**

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**Part III – Findings and Questioned Costs Related to Federal and State Awards**

***2015-003 Significant Deficiency in controls and noncompliance: Allowable Cost: CFDA 14.218 Community Development Block Grants - Allowable Costs***

Program: - Community Development Block Grant

Criteria – OMB Circular A-87 Section 8d requires that benefits, whether treated as indirect costs or as direct costs, shall be allocated to Federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such Federal awards and other activities.

Condition and Context –The employer payroll taxes and related fringes were allocated based on the department’s budget table instead of the department and project charged with the employee’s salary expense. Although the total payroll taxes and fringes expenditures were calculated correctly, the allocation of these expenditures within the project was incorrect. As a result, the amount allocated to the CDBG grant was overstated.

Cause – During the fiscal year, when an electronic Payroll Action Request (ePAR) was processed in the system, an “override” indicator was erroneously turned on by the system which forced the deduction allocation to follow the budget table rather than the project in which the employee’s salary was charged.

Asserted Effect - Failure to monitor the “override” indicator resulted in charging unallowable expenditures to grant awards.

Recommendation – The City should correct the system issue that resulted in this error. Further, the City should implement more rigorous monthly controls to identify any payroll calculation and allocation anomalies when analyzing and reconciling the total salary expenses and related benefits based on the actual hours worked on the project.

Questioned Cost - \$15,481

Views of Responsible Officials – See Corrective Action Plan



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# Corrective Action Plan



**Findings Related to the Financial Statements**

***2015-001 Significant Deficiency: Financial Accounting and Reporting (updated from prior year)***

Concur. The Financial Management Services Department is in the process recruiting additional, qualified staff, as part of a comprehensive plan to improve the City's ability to review, analyze, reconcile, and correct accounting transactions and financial information, on an ongoing basis throughout the fiscal year. This comprehensive plan will include:

- The implementation of a comprehensive period close process and interim financial reporting milestones;
- Timely and consistent review of the accuracy and completeness of financial transactions and reports by management;
- Regular review of council meeting minutes by designated finance and accounting professionals;
- Extensive review and trend analysis of fund financial statements and account reconciliations.

It is important to note the additional staffing resources needed to implement this comprehensive plan are currently not permanently funded positions. A plan to request permanent funding for these positions will be submitted to the Mayor, City Council, and the City Manager as part of the fiscal year 2017 budget process.

Contact Person: Aaron J. Bovos, Chief Financial Officer, Department of Finance, 817-392-8517

***2015-002 Significant Deficiency: Accounting and management of capital projects (updated from fiscal years 2004-2014)***

Concur. The Financial Management Services Department ("FMS") is in the process of developing a comprehensive, multi-faceted plan to address this finding that includes the following actions:

- The adoption of revised policies aimed at improving the definition of when a project is substantially complete and enforce closure of these projects;
- Monthly reconciliation and validation of capital expenditures and capital asset records to the General Ledger with proper supervisory review and oversight;
- Timely identification and resolution of unusual variances between the Capital Asset Subsidiary Ledger and the General Ledger; and
- The development of a multi-faceted communication plan between FMS and departments that are directly involved in the in the management of capital projects to ensure the proper accounting treatment of idle projects is consistent with relevant City policies and procedures and Generally Accepted Accounting Principles.

Contact Person: Aaron J. Bovos, Chief Financial Officer, Department of Finance, 817-392-8517

**Findings and Questioned Costs Related to Federal and State Awards**

***2015-003 Significant Deficiency in controls and noncompliance: Allowable Cost: CFDA 14.218 Community Development Block Grants - Allowable Costs***

Concur. This software issue was addressed and a correction was applied to the production environment in August 2015. However, the software fix only corrected the system issue and did not address the records with the override indicator enabled. It was anticipated the data would be fixed with the application of the 2016 department budget table, which it was. In late 2015, a request to help the Grant department with a report that showed differences of what was allocated to grant budgets was provided. A review of the CDBG grant data showed that due to the ePar issue, retirement and tax expense dollars applied to the grant were higher than what should have been reported. This is in line with the audit report finding. This is no longer an issue for the 2016 budget year as both the system and data have been corrected. In addition to the actions already taken, the Department of Information Technology Services (ITS) will create a control report to monitor the “override” indicator flag. In addition to showing the override has been activated, the report will list all employees affected by the override. The report will be reviewed by the ITS Department, the Finance Department / Payroll Division, the Finance Department / Grant Division, and the Department Head of the affected employees.

Contact Person: Aubrey (Brey) D. Thagard, CPM. Director, Neighborhood Services Department, 817-392-8187  
Aaron Bovos, Chief Financial Officer, Department of Finance, 817-392-8517

# Status of Prior Year Findings



**CITY OF FORT WORTH, TEXAS  
STATUS OF PRIOR YEAR SINGLE AUDIT FINDINGS  
YEAR ENDED SEPTEMBER 30, 2015**

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**Part II—Findings Related to the Financial Statements**

***2014-001 Material Weakness: Grant Management***

Condition – A number of control deficiencies over grant compliance and a number of noncompliance findings were reported during our audit of grants related to Homeland Security, Summer Food program, Northwest Community Park, Federal Asset Forfeiture, Guinn School renovation, and Litsey Road grants. In addition, the SEFA prepared by management at year end excluded certain federal awards without confirmation from the state that this was the proper way to show these awards.

Cause – The City has a decentralized grant monitoring process where a large number of federal and state grants are managed by project managers at the department level that do not have experience and or training in federal grant compliance. Further, the Department of Finance, which is responsible for the preparation of the SEFA, did not proactively confirm the classification of federal awards to pre-determine whether these funds should be included in the SEFA. Specifically, the City participates cooperatively with the Texas Department of Transportation on several projects that involve federal and state funding and research is required to determine how these should be reflected in the City's SEFA.

Recommendation – Consider centralizing grant management, reporting, and oversight to one grant department/section that can oversee grant compliance. Implement more rigorous training programs for individuals responsible for both monitoring grant compliance and accounting for grant-related transactions regarding the various applicable Office of Management and Budget circulars, specifically around allowable costs, importance of filing timely accurate reports to the granting agencies, and importance of performance of internal controls and what it entails to review a report or perform a control. Implement more rigorous procedures around the review of the SEFA to ensure it is accurate and complete.

**Current Status of Corrective Action Plan:**

Corrected.

***2014-002 Significant Deficiency: Financial Accounting and Reporting***

Condition – While the City has made substantial strides in owning the financial reporting process and has prepared the financial statements by the internal and external deadlines, the City's process for preparing the financial statements is a highly manual process, which is subject to human error, inconsistencies, and is very time consuming. Based upon available staffing and resources, this process leaves little time for complex analysis to occur and therefore the ability to report on what is occurring and respond or improve the financial reporting function of the entity is difficult, at best.

Cause – For a number of years the City has relied heavily on an outside consultant to manage the financial close and preparation of the financial statements and supporting schedules. Further, the City has relied heavily on independent third parties, such as actuaries and investment consultants/managers to perform analysis for and review the work they are performing without an internal review. This was the first year that the City has managed the financial reporting and close process internally. The outsourcing of the annual closing and reporting process has resulted in a lack of development of City staff in the skills necessary to perform these functions without outside assistance and the lack of resources to perform these activities on a proactive basis throughout the fiscal year.

Recommendation – The City should consider implementing a comprehensive plan to upgrade the processes, procedures, systems, and capabilities of the financial accounting and reporting department, including the allocation of resources needed to manage the financial activities of the organization. This plan should at least encompass the following:



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- Develop and implement a plan and schedule of interim financial reports and schedules that are prepared and reviewed so that actions can be taken and informed decisions can be made in a timely manner.
- Automate the Comprehensive Annual Financial Report preparation process to reduce the risk of error and increase the efficiency and timeliness of the production of the report.
- Implement a series of milestones in the reporting process to ensure that deadlines are met and information is reviewed by an individual at a management level independent from the preparer for accuracy and completeness prior to closing.
- Review financial statements and disclosures for completeness, validity, and presentation. Responsibilities of both preparers and reviewers of these financial statements should be clearly defined.
- Proactively manage the relationships with third parties such as actuaries and investment managers and challenge the information received to ensure that management is in agreement with methodologies and assumptions made and that the information received is accurate and complete, and complies with relevant accounting standards.
- Implement a process that requires designated finance and accounting professionals to read minutes of council meetings to identify resolutions that have an impact on the financial reporting and compliance and prepare an action plan accordingly.
- Implement a process during the year and at year end that requires designated finance and accounting professionals to perform financial analysis of fund financial statements by comparing current year balances to prior balances, identify variances or relationships that are not consistent with operations and obtain explanations from respective departments, this will help management identify issues prior to finalization of close process.
- Implement a comprehensive training program for financial accounting and reporting staff. Ensure the training encompasses not only financial accounting, but also focuses on staff development in the areas of critical thinking and analysis of information and maintain an adequate level of skepticism when they review information received.

**Current Status of Corrective Action Plan:**

Corrected.

***2014-003 Significant Deficiency: Year End Accrual of Accounts Payable***

Condition – At the end of the fiscal year, the City designed and implemented procedures to communicate to departments and request information regarding invoices received and paid subsequent to year-end to determine whether or not they should be recorded as accounts payable as of September 30, 2015. However, during our audit process, we identified a number of significant invoices related to both operating and construction costs that had not been appropriately accrued in the normal process. City management undertook an additional review and discovered and recorded additional items required to be accrued as of year-end.

Cause – Although procedures and controls may be in place, they are manual in nature and not sufficient to effectively detect material misstatements of payables and expenditures. In addition, current procedures allow invoices to come to various departments throughout the City for processing.

Recommendation – Review the procedures and process in place at year-end to determine what changes to the process are required to ensure that year-end payables are accurately identified and recorded. Consider automating the management of invoices through the deployment of technology. Provide additional training and supervision to all personnel performing the identification process of year-end accounts payable. Institute additional quality control procedures to ensure the process is appropriately performed. We would further strongly recommend centralizing the function of receiving the invoices and instituting a requirement for 3 way match within the Finance Department.

**Current Status of Corrective Action Plan:**

Corrected.

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***2014-004 Significant Deficiency: Accounting and Management of Capital Projects (Updated from Fiscal Years 2004-2013)***

Condition – A significant amount of effort has been made by the City over the past several years to improve the practices used to account for and report the City’s investment in capital assets. However, we continue to note issues for capital projects in progress. In a number of instances we noted that several projects are open for multiple years, projects were continued to be carried as construction in progress when they have been completed, and a number of projects were carried in the construction in progress account when the project has been abandoned and there is no plan to complete the construction.

Cause – The City has multiple departments and contractors managing construction projects and capital assets without consistent, complete application of the proper procedures to account for transactions or purchases. Formal procedures are not in place to establish timely communication regarding capital asset transactions between the various departments and the Department of Finance. Departments are not held accountable as to the number of projects in progress and therefore in some instances, departments had hundreds of projects in progress instead of completing and closing out projects prior to commencing new ones.

Recommendation – Consider implementing the following:

- Limit the number of projects that a department can have in progress during a specific period of time.
- Require departments to specifically budget for each project, identify the source of funding for each project prior to obtaining the approval from City Council.
- Adopt and implement policies that define when a project is substantially complete, and enforce the closure of such project.
- Consistently perform the quarterly reconciliations to the general ledger for all capital expenditures.
- Require supervisory reviews of the quarterly reconciliations.

On an overall basis, improve communication between the operating departments and the Department of Finance related to capital assets.

**Current Status of Corrective Action Plan:**

Repeated. The implementation of the Corrective Action Plan is in process, see Current Year Finding (2015-002)

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**Part III – Findings and Questioned Costs Related to Federal and State Awards**

***2014-005 Significant Deficiency in Internal Controls: Texas Parks and Wildlife Department (TPWD) Northwest Fort Worth Community Park (FWCP) – Earmarking and Allowable Cost***

Program – State Program TPWD Northwest FWCP

Criteria – The TPWD Recreation Grant Program budget is divided into professional services, construction elements and land acquisition. The grant agreement requires that the amount to be reimbursed by the State for professional services to be limited to 12% of the construction element. OMB Circular A-133, Part 6 – Internal Controls, requires internal controls to be established around information and communication and monitoring to ensure only allowable costs and activities are charged to grant projects.

Condition and Context – The City put in place a review control to monitor compliance with allowable cost and earmarking requirements that requires the project manager to compare actual expenditures to-date to budgeted expenditures. During our audit, we noted that the information used in this review representing the grant budget was not accurate, and there was no evidence that the grant project manager was reviewing and signing off on the monthly grant status report.

Cause – The control was not properly designed to require that changes made to the budget be independently reviewed, and it was not properly implemented to enforce the independent review of the monthly grant status reports.

Recommendation – Design and implement controls that require the review of the budget after it has been entered into Management Accounting and Reporting System (MARS), and implement procedures that enforce the review by the project manager of the monthly grant status reports to ensure that the expenses are being properly captured in the report.

**Current Status of Corrective Action Plan:**

Corrected.

***2014-006 Material Noncompliance and Material Weakness in Internal Controls: Guinn School Renovation Project – Period of Availability***

Program – State Program Guinn School Renovation Project, passed through the University of North Texas Health Science Center (UNTHSC)

Condition and Context – Grant Management incurred expenditures after the end of the period of availability for project 452286 which ended on August 31, 2013. The total amount incurred and charged to the grant after the end of the period of availability was \$62,408.

Cause – In prior years, the City was able to obtain an amendment to the grant agreement from UNTHSC that allowed the City to extend the period of availability. The City was unable to obtain such extension for the grant that ended on August 31, 2013.

Recommendation – Implement appropriate controls that require the monitoring of spending of grant funds to ensure that grant expenditures are incurred during the period of availability as required by the grant agreement.

**Current Status of Corrective Action Plan:**

Corrected.

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***2014-007 Noncompliance and Significant Deficiency in Internal Controls: Litsey Road Widening – Reporting***

Program – State Program Litsey Road Widening, 2014, from the Texas Department of Transportation – passed through North Central Texas Council of Governments (NCTCOG)

Condition and Context – Grant Management did not submit the 2 monthly “RTP TIP Program Project Invoice” reports on a timely basis to NCTCOG. Further, 1 of 4 monthly reports selected for testing was not appropriately supported by qualifying expenditures recorded in the City’s records. Subsequent to the performance of our audit procedure, the City submitted the 2 missing reports.

Cause – Change in personnel responsibilities and staff turnover in the City’s Transportation and Public Works (TPW) department caused the delays and errors.

Recommendation – Establish controls to effectively monitor the grant program reporting requirements to ensure timely and accurate submission of the monthly reports to NCTCOG as required by the grant agreement.

**Current Status of Corrective Action Plan:**

Corrected.

***2014-008 Material Noncompliance and Material Weakness in Internal Controls: Summer Food Service Program – Special Tests***

Program – CFDA 10.559, Summer Food Service Program (SFSP), from the Texas Department of Agriculture (TDA)

Condition and Context – Expenditures for the purchase of breakfast meals were included in the total SFSP expenditures. During the summer, an audit by Texas Department of Agriculture deemed expenditures for breakfast as unallowable. Nine out of 11 vendor invoices tested (representing all the invoices charged to the grant) included expenditures for breakfast.

Cause – Vendor invoices containing breakfast meal expenditures were approved by the Program Manager without referring to the approved application budget for approved meals that could be served. Per review of the prior year application package, breakfast expenses were allowable, thus the Parks and Community Services (PACS) Program Manager and the PACS Senior Accountant indicated there was confusion regarding which costs were approved to be charged to the grant in the year ended September 30, 2014. Additionally, even after the City received a finding from the granting agency, the PACS Program Manager and PACS Senior Accountant only corrected the costs related to the granting agency finding, but did not go back to review and correct other unallowable breakfast costs.

Recommendation – The City should implement procedures that require the review of the invoices received from approved food vendors to ensure that the meals purchased are in compliance with the list of approved meals on the approved application (which includes the budget detail).

**Current Status of Corrective Action Plan:**

Corrected.

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***2014-009 Material Noncompliance and Material Weakness in Internal Controls: Summer Food Service Program – Reporting***

Programs – CFDA 10.559, Summer Food Service Program (SFSP), passed through the Texas Department of Agriculture (TDA)

Condition and Context – Evidence of supervisory review was not documented on 36 out of 279 meal count sheets selected for testing for accuracy of meal counts. In addition, the actual meal counts served did not agree to the meal counts requested for reimbursement for 14 out of the 21 sites selected for testing. Generally, the meal counts requested were less than the actual meal counts and therefore no questioned costs were identified. Finally, evidence could not be provided for 4 of 18 monitoring site visits selected for monitoring report testing.

Cause – Controls have not been properly designed or implemented to monitor site visits and meal count reporting requirements.

Recommendation – Implement procedures to ensure controls are properly designed and implemented for site visits, meal counts and preparing required reports. Ensure staff are properly trained around the importance of the accuracy of meal counts, the performance of procedures to ensure the accuracy of meal counts, and retention of documentation as evidence of these procedures.

**Current Status of Corrective Action Plan:**

Corrected.

***2014-010 Significant Deficiency in Internal Controls: Homeland Security Grant Cluster – Reporting***

Programs – CFDA 97.008/97.067 Homeland Security Grant Cluster, from the Department of Homeland Security, 2014, passed through the Texas Governor’s Division of Emergency Management

Condition and Context – Progress reports were filed on a timely basis, however as these reports are prepared and submitted on-line, there was no evidence of these reports being reviewed by the Office of Emergency Management prior to submission to the State. Furthermore, reimbursement reports submitted by grant project did not agree to the general ledger information for that project.

Cause – The City receives these grants on a continuing basis; however, expenditures tracked in the general ledger by grant year were not appropriately segregated until reconciliations are prepared months after reports are submitted. Because the grants are always fully spent each year, there is no correction to the reports that is necessary, but multiple corrections in the general ledger are necessary to achieve the appropriate segregation of grant years and reflect the underlying records in a way that ties to the report that were submitted.

Recommendation – The City should strengthen controls and communication around the recording of all grant-funded expenditures. In addition, the Office of Emergency Management Grant Manager should closely monitor the opening and close-out of each grant year in this program and ensure reviews are performed timely on all reports submitted to the Governor’s Division of Emergency Management.

**Current Status of Corrective Action Plan:**

Corrected.

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***2014-011 Significant Deficiency in Internal Controls: Federal Asset Forfeiture – Department of Justice (DOJ) and Federal Asset Forfeiture – Department of Treasury (DOT) – Reporting, Allowable Cost, and Cash Management***

Programs – CFDA 16.922, Federal Asset Forfeiture (DOJ); CFDA 21.000, Federal Asset Forfeiture (DOT)

Condition and Context – The information reported in the Equitable Sharing Agreement and Certification Report originally filed with the DOJ and the DOT did not agree to the general ledger. In addition, the Police Assistant Director failed to review the submitted report. Amended reports were filed to correct errors in the original reports.

Cause – Change in personnel responsibilities and staff turnover in the Police Department resulted in a failure of controls and compliance with the program requirement.

Recommendation – Establish controls that require the review of reports by someone independent of the preparer. Ensure that all reports filed with oversight agencies are supported by proper records.

**Current Status of Corrective Action Plan:**

Corrected.



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## LIST OF ABBREVIATIONS

ATCT	-	Air Traffic Control Tower
CAPER	-	Consolidated Annual Performance and Evaluation Report
CDBG	-	Community Development Block Grant
CEAP	-	Comprehensive Energy Assistance Program
CFDA	-	Catalog of Federal Domestic Assistance
CFW or COFW	-	City of Fort Worth
CHDO	-	Community Housing Development Organizations
CIP	-	Construction in Progress
CO4PR26	-	IDIS Report: CDBG Financial Summary
COPS	-	Community Oriented Policing Services
CSBG	-	Community Services Block Grant
DEA	-	Drug Enforcement Administration
DNA	-	Deoxyribonucleic Acid
DOE	-	Department of Education
DOJ	-	Department of Justice
DOT	-	Department of Treasury
ECC	-	Environmental Collection Center
EDA	-	Economic Development Administration
EDART	-	Enhanced Domestic Abuse Response Team
EDI	-	Economic Development Initiative
EMPACT	-	Environmental Monitoring for Public Access and Community Tracking
EPA	-	Environmental Protection Agency
ERP	-	Enterprise Resource Planning
FAA	-	Federal Aviation Administration
FMS	-	Financial Management Services
FATS	-	Fixed Assets Tracking System
FHIP	-	Fair Housing Initiative Program
FWCP	-	Northwest Fort Worth Community Park
FWEDC	-	Fort Worth Economic Development Corporation
FY	-	Fiscal Year - Normally refers to the year in which a grant was awarded
GASB	-	Governmental Accounting Standards Board
HHW	-	Hazard Household Waste
HOME	-	Home Investment Partnership Program
HOPWA	-	Housing Opportunities for Persons With AIDS



## LIST OF ABBREVIATIONS

HUD	-	Housing and Urban Development
IDIS	-	Integrated Disbursement and Information System
ITC	-	Intersection Traffic Control
LIHEAP	-	Low Income Home Energy Assistance Program
MARS	-	Management and Accounting Reporting System
MMRS	-	Metropolitan Medical Response System
NCTCOG	-	North Central Texas Council of Governments
OJJDP	-	Office of Juvenile Justice and Delinquency Prevention
OMB	-	Office of Management and Budget
PACSD	-	Parks and Community Services Department
POFZ	-	Precision Obstacle Free Zone
PY	-	Program Year (usually June 1 - May 31)
RAMP	-	Routine Airport Maintenance Program
RAS	-	Risk Advisory Services
RLF	-	Revolving Loan Fund
SAA	-	State Administrative Agency
SCRAM	-	Sex Crime Apprehension and Monitoring
SF272	-	Standard Form 272
SFSP	-	Summer Food Service Program
SMGCS	-	Surface Movement Guidance and Control System
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
UGMS	-	Uniform Grant Management Standards
UNTHSC	-	University of North Texas Health Science Center
UPARR	-	Urban Park and Recreation Recovery
WAVE	-	The term "Wave" is derived from the focus on media and enforcement in "waves" during specific holiday periods.