

# **Travis County, Texas**

**Reports on Federal and State Awards  
for the Year Ended September 30, 2012**

Travis County, Texas

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**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***

To the Honorable County Judge and Commissioners of  
Travis County, Texas

We have audited the statutory basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Travis County, Texas (the County) as of and for the year ended September 30, 2012, and have issued our report thereon dated February 22, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of Travis County is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for our auditing procedures for the purpose of expressing our opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, including the Public Funds Investment Act (Section 2256, Texas Government Code), 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 result of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the County Judge and Commissioners, management of the County, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specific parties.

*Atehly & Associates, LLP*

Austin, Texas

February 22, 2013



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH  
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT  
ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Honorable County Judge and Commissioners of  
Travis County, Texas

Compliance

We have audited the compliance of Travis County, Texas (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2012. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying *Schedule of Findings and Questioned Costs*. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and state programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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; U.S. OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; the State of Texas *Uniform Grant Management Standards* (UGMS) issued by the Governor's Office of Budget and Planning; and the *State of Texas Single Audit Circular*. Those standards and circulars 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 County'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. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2012. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and the *State of Texas Single Audit Circular* and which are described in the accompanying schedule of findings and questioned costs as items 2012-01 and 2012-02.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal and state programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program as a basis for designing our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the *State of Texas Single Audit Circular*, 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 County'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 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.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedules of Expenditures of Federal and State Awards

We have audited the statutory basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2012, and have issued our report thereon dated February 22, 2013. Our audit was performed for the purpose of forming our opinion on the statutory basis financial statements that collectively comprise the County's basic financial statements. The accompanying schedules of expenditures of federal and state awards are presented for purposes of additional analysis as required by OMB Circular A-133 and the *State of Texas Single Audit Circular*. The supplemental schedules on pages 19 to 26 are also presented for the purpose of additional analysis as required by the Texas Department of Housing and Community Affairs (TDHCA). These schedules are 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other 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 the auditing standards generally accepted in the United States of America. In our opinion, the schedules of federal and state awards and supplemental schedules are fairly stated, in all material respects, in relation to the financial statements taken as a whole.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the County Judge and Commissioners, management of the County, and applicable federal and state grantors and is not intended to be and should not be used by anyone other than these specified parties.

*Atehley & Associates, LLP*

Austin, Texas  
February 22, 2013

**Travis County, Texas**  
Schedule of Findings and Questioned Costs  
**September 30, 2012**

	Description
<b>I. Summary of Auditors' Results</b>	
<b>Financial Statements</b>	
a. Type of auditors' report issued:	Unqualified
Internal control over financial reporting:	
b. Material weakness(es) identified	None
c. Significant deficiency(ies) that are not considered to be material weaknesses?	None reported
d. Noncompliance material to the financial statements noted?	None
<b>Federal and State Awards</b>	
Internal control over major programs:	
e. Material weakness(es) identified	None
f. Significant deficiency(ies) identified that are not considered to be material weaknesses?	None
g. Type of auditors' report issued on compliance for major programs?	Unqualified
h. Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?	Yes
i. Major programs were:	
<u>Federal</u>	
U.S. Department of Justice	
CFDA 16.992 - Federal Forfeited Property	
CFDA Cluster 16.738/16.803-16.804	
16.738 - Veteran's Court	
16.803 - TCSO Response Equipment	
16.804 - ARRA Justice Assistance Grant	
U.S. Department of Agriculture	
CFDA Cluster 10.553/10.555	
10.553 - School Breakfast	
10.555 - School Lunch & Afterschool Snack	
U.S. Department of Energy	
CFDA 81.042 - ARRA - Weatherization Assistance Program (DOE/EXXON)	
CFDA 81.042 - Weatherization Assistance Program (DOE/EXXON)	
U.S. Department of Health and Human Services	
CFDA 93.243 - Travis County Adult Probation DWI Court	
CFDA 93.243 - Travis County Juvenile Treatment Drug Court	
CFDA 93.563 - Integrated Child Support System	
CFDA 93.563 - Non Title IV-D Child Support Reimbursement	
CFDA 93.563 - Title IV-D Child Support Enforcement	
CFDA 93.658 - Title IV-E Foster Care Maintenance	
CFDA 93.658 - Title IV-E Legal	
CFDA 93.658 - Title IV-E Foster Care Reimbursement	
CFDA 93.658 - Title IV-E Enhanced Administrative Claims	

**Travis County, Texas**  
Schedule of Findings and Questioned Costs  
**September 30, 2012**

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i. Major programs (continued) :

Federal - Continued

U.S. Department of Health and Human Services

CFDA 93.568 - Comprehensive Energy Assistance Program (CEAP)

CFDA 93.568 - Enhanced Weatherization Assistance Program (LIHEAP)

State

Office of the Governor - Criminal Justice Division

Family Drug Treatment

Texas Commission on Environmental Quality

Low Income Vehicle Repair Assistance, Retrofit, and

Accelerated Vehicle Retirement Program

Office of the Governor - Criminal Justice Division

State Forfeited Property

j. Dollar threshold considered between Type A and Type B Programs:

Federal	\$356,598
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State	\$300,000
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k. Auditee qualified as low risk? Yes

II. Findings Relating to Financial Statements Required to be Reported in Accordance with *Generally Accepted Government Auditing Standards*:

None

**Travis County, Texas**  
Schedule of Findings and Questioned Costs  
**September 30, 2012**

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III. Findings and Questioned Costs for Federal and State Awards:

**Finding 2012-01**

*Major Program:*

93.568 Low-Income Home Energy Assistance - Comprehensive Energy Assistance Program (CEAP)

*Criteria:*

The grant allows for utility assistance as well as a heating and cooling component for the weatherization of dwelling units whose inhabitants meet the low-income guidelines established by the grant. However, grant funds may not be used to weatherize vacant units.

*Condition:*

Travis County weatherized vacant units which is not allowable under the grant.

*Cause:*

There is no policy in place at Travis County, with regards to this grant, that prevents grant managers from approving the weatherization of vacant units.

*Effect:*

Travis County used grant funds for costs that were not allowable under the grant provisions. As such, Travis County will be required to reimburse the granting agency for the funds expended to weatherize vacant units.

*Recommendation:*

We recommend that Travis County establish a policy related to this grant, which includes verification that the unit is occupied before grant funds are used to renovate that unit.

*Management Response:*

The Travis County Weatherization Program uses funds from two grants (LIHEAP and CEAP) under CFDA 93.568, one grant under CFDA 81.042, as well as county funds. Though both the LIHEAP and CEAP grants are under CFDA 93.568, LIHEAP allows for weatherization of vacant units while CEAP does not. Management agrees that it weatherized two units using CEAP funds not authorized for use on vacant units.

**Travis County, Texas**  
Schedule of Findings and Questioned Costs  
**September 30, 2012**

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**Finding 2012-02**

*Major Program:*

State Forfeited Property

*Criteria:*

The State of Texas allows state forfeited funds to be used for law enforcement expenditures but the forfeited funds are not to reduce or offset the Travis County Sheriff's operating budget. The budget for forfeited funds must be submitted to the Commissioners' Court before the Sheriff's office is authorized to spend the funds.

*Condition:*

The Travis County Sheriff's Office did not submit a budget to the Commissioners' Court before spending the state forfeited funds.

*Cause:*

There is no policy in place at the Travis County Sherriff's Office requiring the submission of an expenditures budget to the Commissioners' Court prior to spending state forfeited funds.

*Effect:*

The Travis County Sheriff's Office expended grant funds for law enforcement costs before submitting a state forfeited funds budget to the Commissioners' Court.

*Recommendation:*

We recommend that the Travis County Sheriff's Office establish a policy to present a budget to the Commissioners' Court for expenditures of state forfeited funds before expenditure of the funds.

*Management Response:*

Management agrees that Chapter 59 of the Texas Code of Criminal Procedure (CCP) requires the Travis County Sheriff to present a budget to the Commissioners Court prior to expending forfeited funds. However, these are not grant funds, they are forfeited funds derived from civil actions in State court. The statute provides no penalty for failure to comply with the budget filing requirement, thus these funds are not subject to reimbursement. The Attorney General has opined\* that the budget for expenditure of forfeited funds is informational in nature and requires no "front-end review" or "approval" by commissioners except when used for salaries.

\*DM-247, September 3, 1993, p. 1277 & DM-246, September 3, 1993, pp. 1267-8.

**TRAVIS COUNTY, TEXAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED SEPTEMBER 30, 2012**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract Number	Expenditures	Amount Provided to Subrecipients
<b>U.S. DEPARTMENT OF ENERGY</b>				
ARRA-Energy Efficiency Conservation Block Grant	81.128	DE-EE0000895	\$ (1,966)	\$ -
Passed Through Texas Department of Housing and Community Affairs:				
Donated equipment	81.042	16090000680	16,500	
ARRA - Weatherization Assistance Program (DOE/EXXON)	81.042	16090000680	2,657,365	
Weatherization Assistance Program (DOE/EXXON)	81.042	56110001224	196,875	
			<hr/>	<hr/>
Total U.S. Department of Energy			2,868,774	-
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Parenting in Recovery	93.087	90CU0039/02	(5,513)	
Parenting in Recovery	93.087	90CU0039/03	(7,001)	
Parenting in Recovery	93.087	90CU0039/04	(14,044)	(22,103)
Parenting in Recovery	93.087	90CU0039/05	366,272	353,658
Travis County Adult Probation DWI Court	93.243	1H79TI023060-01	2,198	
Travis County Adult Probation DWI Court	93.243	5H79TI023060	185,302	
Travis County Juvenile Treatment Drug Courts	93.243	1H79TI020920-01	8,482	
Travis County Juvenile Treatment Drug Courts	93.243	5H79TI020920-02	183,033	
Passed Through Texas Department of State Health Services, then University of North Texas:				
Seniors and Volunteers for Childhood Immunizations	93.268	GF4108-02	8,845	
Passed Through Office of the Attorney General:				
Integrated Child Support System	93.563	10-C0019	164,707	
Non Title IV-D Child Support Reimbursement	93.563	01-02024	31,215	
Title IV-D Child Support Enforcement	93.563	NA	446,930	
Title IV-D Child Support Enforcement	93.563	NA	37,868	
Passed Through Supreme Court of Texas Permanent Judicial Commission for Children:				
Office of Child Representation	93.586	201-10-0014	(185)	
Office of Parental Representation	93.586	201-10-0015	(115)	

(continued)

**TRAVIS COUNTY, TEXAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED SEPTEMBER 30, 2012**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract Number	Expenditures	Amount Provided to Subrecipients
Passed Through Texas Department of Family and Protective Services:				
Title IV-E Foster Care Maintenance	93.658	23380186	\$ 6,767	\$ -
Title IV-E Legal FY2011	93.658	23390186	72,730	
Title IV-E Legal FY2012	93.658	23940106	57,573	
Passed Through Texas Department of Family & Protective Services, then Texas Juvenile Justice Department:				
Enhanced Administrative Claims	93.658	TJPC-E-2007-227	193,087	
Title IV-E - Foster Care Reimbursement Program	93.658	TJPC-E-2010-227	10,132	
Title IV-E - Foster Care Reimbursement Program	93.658	TJPC-E-2011-227	169,317	
Title IV-E - Foster Care Reimbursement Program	93.658	TJPC-E-2012-227	71,319	
Passed Through Texas Department of Housing and Community Affairs:				
Comprehensive Energy Assistance Program (CEAP)	93.568	58120001374	527,324	
Comprehensive Energy Assistance Program (CEAP)	93.568	58110001100	1,365,074	
Enhanced Weatherization Assistance Program (LIHEAP)	93.568	81110001178	568,342	
Passed Through City of Austin:				
ARRA - Communities Putting Prevention to Work	93.724	1 U58DP002587-01	53,975	
Total U.S. Department of Health and Human Services			4,503,634	331,555
<b>U.S. DEPARTMENT OF JUSTICE</b>				
Safe Havens: Safe Visitation & Exchange Program	16.527	2010-CW-AX-K018	17,322	15,000
Travis County Juvenile Treatment Drug Courts	16.585	2010-DC-BX-0126	128,390	
Family Drug Treatment Court Children's Continuum	16.585	2011-DC-BX-0010	94,365	58,386
State Criminal Alien Assistance Program (SCAAP)	16.606	2011-H2375-TX-AP	683,501	
COPS Technology Grant	16.710	2008CKWX0350	3,502	
COPS Technology Grant	16.710	2009CKWX0218	96,924	
Criminal Justice / Mental Health Planning	16.745	2011-MO-BX-0030	17,665	
Federal Forfeited Property	16.992	NA	272,305	
Passed Through City of Austin:				
Services for Trafficking Victims	16.320	NI110000018	6,634	
Family Violence Protection Team	16.590	2010-WE-AX-0030	325,002	
ARRA - Justice Assistance Grant	16.804	2009-SB-B9-0986	163,009	

(continued)

**TRAVIS COUNTY, TEXAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED SEPTEMBER 30, 2012**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract Number	Expenditures	Amount Provided to Subrecipients
Passed Through Office of the Governor - Criminal Justice Division:				
Juvenile Accountability Incentive Block Grant	16.523	JB-10-J20-13391-13	\$ 118,868	\$ -
Juvenile Accountability Incentive Block Grant	16.523	JB-11-J20-13391-14	4,615	
Drug Court and In Home Family Services Expansion	16.523	JB-10-J20-17318-08	149,665	
JJDP Front End Therapeutic Services Program	16.540	JA-11-J20-21507-03	17,618	
Travis County Eagle Resource Project	16.540	JA-11-J20-23135-02	33,307	
Child Abuse Victim Services	16.575	VA-11-V30-23166-02	26,060	
Child Abuse Victim Services	16.575	VA-12-V30-23166-03	2,227	
Family Violence Accelerated Prosecution Program	16.588	WF-11-V30-21044-03	68,415	
Family Violence Accelerated Prosecution Program	16.588	WF-12-V30-21044-03	5,571	
Leadership Academy	16.593	RT-10-A10-18122-06	(2,113)	
Leadership Academy	16.593	RT-11-A10-18122-07	138,393	
Veteran's Court	16.738	DJ-10-A10-23397-03	142,546	
ARRA TCSO Response Equipment	16.803	SU-09-A10-25358-01	99,999	
Passed Through Texas Juvenile Justice Department:				
State Aid Agreement	16.523	TJPC-A-2011-227	3	
State Aid Agreement	16.540	TJPC-A-2011-227	56,020	
Total U.S. Department of Justice			2,669,813	73,386
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
Passed Through Texas Department of Transportation:				
Frate Barker Road Improvements	20.205	CSJ: 0914-04-242	1,564	-
Underage Drinking Prevention Program	20.600	2011-TRAVIS C-G-MYG-YR3	(89)	
Underage Drinking Prevention Program	20.600	2012-TRAVIS C-G-1YG-0003	164,254	
TX Traffic Safety Program	20.601	2012-TRAVIS C-SO IDM-00019	13,626	
Total U.S. Department of Transportation			179,355	-

(continued)

**TRAVIS COUNTY, TEXAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED SEPTEMBER 30, 2012**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract Number	Expenditures	Amount Provided to Subrecipients
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
Passed Through Emergency Food and Shelter National Board:				
Emergency Food and Shelter National Program	97.024	29-7824-00	\$ 78,085	\$ -
Passed Through Texas Department of Public Safety:				
State Homeland Security Program (SHSP)	97.073	2010-SS-T0-0008	30,000	
Urban Area Security Initiative Grant (UASI)	97.008	10-SR 48453-01	94,558	
Emergency Management Assistance (SLA-50)	97.042	11TX-EMPG-1403	28,353	
Passed Through TX Water Development Board:				
Flood Mitigation Assistance Grant	97.029	904831035	<u>3,003</u>	
Total U.S. Department of Homeland Security			<u>233,999</u>	<u>-</u>
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>				
Retired Senior Volunteer Program	94.002	11SRWTX002	70,328	
Retired Senior Volunteer Program	94.002	11SRWTX002	10,953	
Passed Through Texas Department on Aging and Disability Services (DADS):				
Retired Senior Volunteer Program	94.002	09RZWTX010	1	
Retired Senior Volunteer Program	94.002	11RZWTX010	24,524	
Passed Through OneStar Foundation:				
AmeriCorps	94.006	06AFHTX0010051	236,472	
AmeriCorps	94.006	06AFHTX0010051	<u>43,799</u>	
Total Corporation for National and Community Service			<u>386,077</u>	<u>-</u>

(continued)

**TRAVIS COUNTY, TEXAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED SEPTEMBER 30, 2012**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract Number	Expenditures	Amount Provided to Subrecipients
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
Community Development Block Grant	14.218	B-06-UC-48-0503	\$ 17,816	\$ -
Community Development Block Grant	14.218	B-07-UC-48-0503	34,206	
Community Development Block Grant	14.218	B-09-UC-48-0503	12,868	
Community Development Block Grant	14.218	B-10-UC-48-0503	(50,701)	
Community Development Block Grant	14.218	B-11-UC-48-0503	296,994	
ARRA - Community Development Block Grant	14.253	B-09-UY-48-0503	112,020	
Passed Through Texas Department of Housing and Community Affairs (TDHCA) to the Travis County Housing Finance Corporation (a blended component unit of Travis County):				
Neighborhood Stabilization Grant (NSP)	14.228	77090000157	244,250	
Tenant Based Rental Assistance Grant (TBRA)	14.239	1001101	52,392	17,970
Tenant Based Rental Assistance Reservation Program	14.239	1001327	81,686	
Total U.S. Department of Housing and Urban Development			<u>801,531</u>	<u>17,970</u>
<b>U.S. DEPARTMENT OF THE INTERIOR</b>				
Passed Through Texas Historical Commission:				
Manor Historic Resources Survey	15.904	TX-09-028	2	
Webberville Corridor Cultural Resources Survey in Eastern Travis County	15.904	TX-11-024	4,955	
Total U.S. Department of the Interior			<u>4,957</u>	<u>-</u>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
Passed Through Texas Department of Agriculture:				
School Breakfast Program	10.553	01282	61,684	
School Breakfast Program	10.553	01282	13,462	
School Lunch & Afterschool Snack Program	10.555	01282	121,168	
School Lunch & Afterschool Snack Program	10.555	01282	26,420	
Commodities Program	10.550	75-227022A	470	
Commodities Program	10.550	75-227022A	8,223	
Total U.S. Department of Agriculture			<u>231,427</u>	<u>-</u>
<b>U.S. DEPARTMENT OF EDUCATION</b>				
Passed Through East Austin College Preparatory Academy:				
Full Service Community School Program	84.215	PS120192DW	7,036	
Total U.S. Department of Education			<u>7,036</u>	<u>-</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u><b>\$ 11,886,603</b></u>	<u><b>\$ 422,911</b></u>
				(concluded)

**TRAVIS COUNTY, TEXAS**

**SCHEDULE OF EXPENDITURES OF STATE AWARDS  
FISCAL YEAR ENDED SEPTEMBER 30, 2012**

State Grantor/ Pass-Through Grantor/ Program Title	Contract Number	Expenditures	Amount Provided to Subrecipients
<b>OFFICE OF THE GOVERNOR - CRIMINAL JUSTICE DIVISION</b>			
Drug Diversion Court	DC-11-A10-16043-10	\$ 3,977	\$ -
Drug Diversion Court	DC-12-A10-16043-11	126,754	
Family Drug Treatment Court	DC-11-A10-19747-04	5,585	
Family Drug Treatment Court	DC-12-A10-19747-05	109,396	
Travis County Adult Probation DWI Court	DC-12-A10-20672-04	209,087	
Veteran's Court Program	DC-13-A10-2339704	12,905	
Electronic Disposition Reporting	SF-12-A10-25529-01	34,939	
State Forfeited Property	NA	191,999	
Total Office of the Governor - Criminal Justice Division		694,642	-
<b>TEXAS DEPARTMENT OF MOTOR VEHICLES</b>			
Sheriff's Combined Auto Theft Task Force	SA-T01-10069-12	615,722	287,224
Sheriff's Combined Auto Theft Task Force	SA-T01-10069-13	25,468	
Total Texas Department of Motor Vehicles		641,190	287,224
<b>TEXAS VETERANS' COMMISSION</b>			
Veterans' Court	FVA-11-0022	7,571	
Total Texas Veterans' Commission		7,571	-
<b>TEXAS DEPARTMENT OF STATE HEALTH SERVICES</b>			
Passed Through Capital Area Trauma Regional Advisory Council: Capital Area Regional Adv Council (CATRAC)	NA	5,888	
Passed Through Austin Travis County Integral Care: Children's Mental Health	NA	25,879	
Total Texas Dept of State Health Services		31,767	-
<b>OFFICE OF THE ATTORNEY GENERAL</b>			
Other Victim Assistance Grant	1229715	38,008	
Other Victim Assistance Grant	1335967	4,251	
Statewide Automated Victim Notification Service	1225259	24,139	
Statewide Automated Victim Notification Service	1337625	2,778	
Victim Coordinator Liaison Grant	1227081	38,500	
Total Office of the Attorney General		107,676	-

(continued)

See accompanying notes to the schedule.

**TRAVIS COUNTY, TEXAS**

**SCHEDULE OF EXPENDITURES OF STATE AWARDS  
FISCAL YEAR ENDED SEPTEMBER 30, 2012**

State Grantor/ Pass-Through Grantor/ Program Title	Contract Number	Expenditures	Amount Provided to Subrecipients
<b>TEXAS COMMISSION ON ENVIRONMENTAL QUALITY</b>			
TC Environmental Crime Prosecutors	582-10-93249	\$ 213,638	\$ -
LIP - Transportation Management Association	582-8-89964	37,000	17,934
LIP - Counterfeit Motor Vehicle Inspection Program	582-8-89964	198,874	
Low Income Repair,Retrofit & Replacement Assist Program	582-9-980416-03	370,336	
		<u>819,848</u>	<u>17,934</u>
Total Texas Commission on Environmental Quality		<u>819,848</u>	<u>17,934</u>
<b>OFFICE OF COURT ADMINISTRATION - TASK FORCE ON INDIGENT DEFENSE</b>			
State Task Force on Indigent Defense-Equalization Award	212-12-227	230,886	
State Task Force on Indigent Defense	212-12-227	441,998	
State Task Force on Indigent Defense	212-11-227	87,369	
		<u>760,253</u>	<u>-</u>
Total Office of Court Administration - Task Force on Indigent Defense		<u>760,253</u>	<u>-</u>
<b>TEXAS PARKS AND WILDLIFE DEPARTMENT</b>			
Reimers Urban Outdoor Recreation	55-000002	200,359	
Travis County Onion Creek Greenway	55-000005	14,197	
		<u>214,556</u>	<u>-</u>
Total Texas Parks and Wildlife Department		<u>214,556</u>	<u>-</u>
<b>TEXAS DEPARTMENT OF TRANSPORTATION</b>			
Howard Lane @ SH 130	0914-04-255	29,092	
		<u>29,092</u>	<u>-</u>
Total Texas Department of Transportation		<u>29,092</u>	<u>-</u>
<b>TOTAL EXPENDITURES OF STATE AWARDS</b>		<b><u>\$ 3,306,595</u></b>	<b><u>\$ 305,158</u></b>

(concluded)

**TRAVIS COUNTY, TEXAS**

**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FISCAL YEAR ENDED SEPTEMBER 30, 2012**

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**1. BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards and the Schedule of Expenditures of State Awards are prepared using the modified accrual basis of accounting. Under this basis, expenditures are recorded when incurred, if measurable.

**2. NONCASH AWARDS**

Certain federal and state award programs do not involve cash awards to Travis County.

<b>Federal</b>	<u>CFDA #</u>	<u>Contract #</u>	
<b>U.S. Department of Agriculture</b>			
Passed through Texas Department of Agriculture:			
Commodities Fiscal Year 2011-2012	10.550	75-227022A	\$ 470
Commodities Fiscal Year 2012-2013	10.550	75-227022A	8,223
Total U.S. Department of Agriculture Non-Cash Awards			<u>8,693</u>
<b>U.S. Department of Health and Human Services</b>			
Passed through Texas Department of Housing and Community Affairs:			
Donated equipment	81.042	16090000680	16,500
<b>Total Federal Non-Cash Awards</b>			<u>25,193</u>
<b>State</b>			
<b>Office of the Attorney General</b>			
Statewide Automated Verification Notification System	NA	1337625	<u>2,778</u>
<b>Total State Non-Cash Awards</b>			<u>2,778</u>
<b>Total Federal and State Non-Cash Awards</b>			<u>\$ 27,971</u>

**3. SUBRECIPIENTS**

During the year ended September 30, 2012 there was \$422,911 awarded under federal grants and \$305,158 awarded under state grants passed through to subrecipients.

**4. VERIFICATION OF EXPENDITURES BY BUDGET CATEGORY-  
TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS CONTRACTS**

The accompanying Supplemental Grant Revenue and Expense Schedules are in response to the Texas Department of Housing and Community Affairs contractual requirements stating under Section 16.A.4 that the audit report must include verification of all expenditures by budget category, in accordance with the final Funding Report submitted to close our the contract year.

# TRAVIS COUNTY, TEXAS

## CORRECTIVE ACTION PLAN FISCAL YEAR ENDED SEPTEMBER 30, 2012

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### **Finding 2012-01**

#### *Major Program:*

93.568 Low-Income Home Energy Assistance - Comprehensive Energy Assistance Program (CEAP)

#### *Finding*

Travis County used grant funds for costs that were not allowable under the grant provisions. As such, Travis County will be required to reimburse the granting agency for the funds expended to weatherize vacant units.

#### Corrective Actions Taken or Planned:

##### Corrective Actions:

Travis County has reimbursed the CEAP grant approximately \$2,200 for funds used to weatherize two vacant units. The contract with TDHCA is silent on the use of funds for vacant units, and therefore use of funds for vacant units is disallowed. The County Auditor has reclassified the disallowed costs to the general fund.

The Travis County Health and Human Services Department has developed detail procedures for identifying which grant sources may be used for weatherizing vacant units. These procedures include approval by the Department's financial management in consultation with the Travis County Auditor's Grant Department prior to the weatherization of vacant units.

The Travis County Auditor's Grant Department will audit backup documentation submitted by the Department to ensure there is a client associated with each job.

### **Finding 2012-02**

#### *Major Program:*

State Forfeited Property

#### *Finding:*

The Travis County Sheriff's Office expended grant funds for law enforcement costs before submitting a state forfeited funds budget to the Commissioners' Court.

#### Corrective Actions Taken or Planned:

##### Corrective Actions:

The Travis County Sheriff's Office will provide Travis County Commissioners Court with a budget for its use of forfeited funds for 2013. Beginning fiscal 2014 and each year thereafter, the Sheriff's Office will provide to Commissioners Court a forfeited funds budget prior to expenditure of any forfeited funds.

#### **Contact Person:**

**Nicki Riley, Travis County Auditor**  
**(512) 854-9125**

**TRAVIS COUNTY, TEXAS**

**SCHEDULE OF PRIOR AUDIT FINDINGS**

**FISCAL YEAR ENDED SEPTEMBER 30, 2012**

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None

**SUPPLEMENTAL SCHEDULES**

**TRAVIS COUNTY, TEXAS**

**SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE  
 COMPREHENSIVE ENERGY ASSISTANCE PROGRAM (CEAP) 2011  
 FISCAL YEAR ENDED SEPTEMBER 30, 2012**

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Federal Grantor: U. S. Department of Health and Human Services  
 Pass Through Grantor: Texas Department of Housing and Community Affairs  
 CFDA Number: 93.568  
 Contract Number: 58110001100  
 Contract Period: 01/01/2011 - 12/31/2011

		<b>Federal</b>		
	<b>Budget</b>	<b>Current Year</b>	<b>Prior Year(s)</b>	<b>Total</b>
<b>Revenues:</b>				
Federal	\$ 5,519,883	\$ 1,365,074	\$ 3,219,442	\$ 4,584,516
Total revenues	<u>5,519,883</u>	<u>1,365,074</u>	<u>3,219,442</u>	<u>4,584,516</u>
<b>Expenditures:</b>				
Administration	373,302	90,093	199,010	289,103
Travel	1,200	-	-	-
Energy Crisis	1,939,070	474,081	1,191,807	1,665,888
Co-payment	69,358	13,374	24,602	37,976
Elderly and Disabled	2,604,414	600,330	1,502,363	2,102,693
Heating/Cooling	514,539	184,682	292,663	477,345
Direct Service Support	18,000	2,514	8,997	11,511
Total expenditures	<u>5,519,883</u>	<u>1,365,074</u>	<u>3,219,442</u>	<u>4,584,516</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

# TRAVIS COUNTY, TEXAS

## SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE COMPREHENSIVE ENERGY ASSISTANCE PROGRAM (CEAP) 2012 FISCAL YEAR ENDED SEPTEMBER 30, 2012

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Federal Grantor: U. S. Department of Health and Human Services  
 Pass Through Grantor: Texas Department of Housing and Community Affairs  
 CFDA Number: 93.568  
 Contract Number: 58120001374  
 Contract Period: 01/01/2012 - 12/31/2012

		<u>Federal</u>		
	<b>Budget</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Total</b>
<b>Revenues:</b>				
Federal	\$ 2,901,313	\$ 527,324	\$ -	\$ 527,324
	<u>2,901,313</u>	<u>527,324</u>	<u>-</u>	<u>527,324</u>
<b>Expenditures:</b>				
Administration	181,257	88,194	-	88,194
Assurance 16	145,135	-	-	-
Travel	1,200	-	-	-
Direct Services	2,573,721	439,130	-	439,130
	<u>2,901,313</u>	<u>527,324</u>	<u>-</u>	<u>527,324</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

# TRAVIS COUNTY, TEXAS

## SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE ENHANCED WEATHERIZATION ASSISTANCE PROGRAM (LIHEAP) 2011 FISCAL YEAR ENDED SEPTEMBER 30, 2012

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Federal Grantor: U. S. Department of Health and Human Services  
 Pass Through Grantor: Texas Department of Housing and Community Affairs  
 CFDA Number: 93.568  
 Contract Number: 81110001178  
 Contract Period: 04/01/2011 - 03/31/2012

		<u>Federal</u>		
	<b>Budget</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Total</b>
<b>Revenues:</b>				
Federal	\$ 725,015	\$ 568,342	\$ 144,647	\$ 712,989
	<u>725,015</u>	<u>568,342</u>	<u>144,647</u>	<u>712,989</u>
<b>Expenditures:</b>				
Administration	52,176	46,338	-	46,338
Materials/Support/Labor	576,671	428,592	144,647	573,239
Health and Safety	94,168	91,412	-	91,412
Training and Technical Assistance	2,000	2,000	-	2,000
	<u>725,015</u>	<u>568,342</u>	<u>144,647</u>	<u>712,989</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

# TRAVIS COUNTY, TEXAS

## SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE

### ARRA - WEATHERIZATION ASSISTANCE PROGRAM (DOE/EXXON) 2009-2012

#### FISCAL YEAR ENDED SEPTEMBER 30, 2012

Federal Grantor: U. S. Department of Energy  
 Pass Through Grantor: Texas Department of Housing and Community Affairs  
 CFDA Number: 81.042  
 Contract Number: 16090000680  
 Contract Period: 09/01/2009 to 03/31/2012

	Budget	Federal		Total
		Current Year	Prior Years	
<b>Revenues:</b>				
Federal	\$ 7,622,699	\$ 2,657,365	\$ 4,478,842	\$ 7,136,207
Total revenues	7,622,699	2,657,365	4,478,842	7,136,207
<b>Expenditures:</b>				
Administration	374,945	146,969	190,803	337,772
Insurance	35,867	35,867	-	35,867
Financial Audit	2,000	-	-	-
Materials/Support/Labor	5,667,489	2,312,026	3,189,468	5,501,494
Health and Safety	1,418,593	154,028	1,057,831	1,211,859
Training and Technical Assistance	123,805	8,475	40,740	49,215
Total expenditures	7,622,699	2,657,365	4,478,842	7,136,207
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -

(continued)

# TRAVIS COUNTY, TEXAS

## SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE WEATHERIZATION ASSISTANCE PROGRAM (DOE/EXXON) 2011 FISCAL YEAR ENDED SEPTEMBER 30, 2012

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Federal Grantor: U. S. Department of Energy  
 Pass Through Grantor: Texas Department of Housing and Community Affairs  
 CFDA Number: 81.042  
 Contract Number: 56110001224  
 Contract Period: 04/01/2011 to 03/31/2012

		<u>Federal</u>		
	Budget	Current Year	Prior Year	Total
<b>Revenues:</b>				
Federal	\$ 212,612	\$ 196,875	\$ -	\$ 196,875
Total revenues	<u>212,612</u>	<u>196,875</u>	<u>-</u>	<u>196,875</u>
<b>Expenditures:</b>				
Administration	21,156	17,275	-	17,275
Insurance	5,457	5,457	-	5,457
Financial Audit	800	344	-	344
Materials/Support/Labor	167,319	164,331	-	164,331
Health and Safety	16,830	8,418	-	8,418
Training and Technical Assistance	<u>1,050</u>	<u>1,050</u>	<u>-</u>	<u>1,050</u>
Total expenditures	<u>212,612</u>	<u>196,875</u>	<u>-</u>	<u>196,875</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

# TRAVIS COUNTY, TEXAS

## SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE HOME - TENANT BASED RENTAL ASSISTANCE PROGRAM FISCAL YEAR ENDED SEPTEMBER 30, 2012

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Federal Grantor: U. S. Department of Housing and Urban Development  
 Pass Through Grantor: Texas Department of Housing and Community Affairs  
 CFDA Number: 14.239  
 Contract Number: 1001101  
 Contract Period: 5/21/2009 to 11/18/2012

	Budget	Federal		Total
		Current Year	Prior Years	
<b>Revenues:</b>				
Federal	\$ 336,000	\$ 52,392	\$ 274,706	\$ 327,098
Total revenues	336,000	52,392	274,706	327,098
<b>Expenditures:</b>				
Administration	36,000	17,138	18,030	35,168
Rental Assistance	300,000	35,254	256,676	291,930
Total expenditures	336,000	52,392	274,706	327,098
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -

(continued)

# TRAVIS COUNTY, TEXAS

## SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE

### CDBG-NEIGHBORHOOD STABILIZATION PROGRAM - HOMEBUYER ASSISTANCE PROGRAM

FISCAL YEAR ENDED SEPTEMBER 30, 2012

Federal Grantor:	U. S. Department of Housing and Urban Development
Pass Through Grantor:	Texas Department of Housing and Community Affairs
CFDA Number:	14.228
Contract Number:	77090000157
Contract Period:	9/1/2009 to 12/31/2012

		<u>Federal</u>		
	Budget	Current Year	Prior Years	Total
<b>Revenues:</b>				
Federal	\$ 427,479	\$ 244,250	\$ 133,119	\$ 377,369
Total revenues	<u>427,479</u>	<u>244,250</u>	<u>133,119</u>	<u>377,369</u>
<b>Expenditures:</b>				
Administration	20,356	16,127	4,228	20,355
Appraisals	-	-	-	-
Credit Reports	-	-	-	-
Appraisals	-	-	-	-
Credit Reports	-	-	-	-
Homebuyer Assistance	-	-	-	-
Permanent Financing	<u>407,123</u>	<u>228,123</u>	<u>128,891</u>	<u>357,014</u>
Total expenditures	<u>427,479</u>	<u>244,250</u>	<u>133,119</u>	<u>377,369</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

**TRAVIS COUNTY, TEXAS**

**SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE  
HOME - TENANT BASED RENTAL ASSISTANCE RESERVATION PROGRAM  
FISCAL YEAR ENDED SEPTEMBER 30, 2012**

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Federal Grantor: U. S. Department of Housing and Urban Development  
 Pass Through Grantor: Texas Department of Housing and Community Affairs  
 CFDA Number: 14.239  
 Contract Number: 1001327  
 Contract Period: 3/4/2011 to 3/1/3013

	<b>Budget</b>	<b>Federal</b>		
		<b>Current Year</b>	<b>Prior Year</b>	<b>Total</b>
<b>Revenues:</b>				
Federal	\$ 285,089	\$ 81,686	\$ 19,753	\$ 101,439
Total revenues	<u>285,089</u>	<u>81,686</u>	<u>19,753</u>	<u>101,439</u>
<b>Expenditures:</b>				
Administration	21,118	3,066	-	3,066
Rental Assistance	<u>263,971</u>	<u>78,620</u>	<u>19,753</u>	<u>98,373</u>
Total expenditures	<u>285,089</u>	<u>81,686</u>	<u>19,753</u>	<u>101,439</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u> (concluded)