

COLLIN COUNTY, TEXAS

SINGLE AUDIT REPORT

**YEAR ENDED
SEPTEMBER 30, 2021**

COLLIN COUNTY, TEXAS

TABLE OF CONTENTS

SEPTEMBER 30, 2021

**Page
Number**

Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	1 – 2
Independent Auditor’s 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 the <i>Uniform</i> Guidance and the State of Texas <i>Uniform Grant Management Standards</i>	3 – 4
Schedule of Expenditures of Federal and State Awards.....	5 – 7
Notes to Schedule of Expenditures of Federal and State Awards	8
Schedule of Findings and Questioned Costs.....	9 – 10
Schedule of Prior Year Findings.....	11

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

Honorable County Judge and Members of the
Commissioners' Court of Collin County
McKinney, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Collin County, Texas, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise Collin County, Texas' basic financial statements, and have issued our report thereon dated March 31, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Collin County, Texas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Collin County, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of Collin County, Texas' internal control.

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

Our consideration of internal control 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 material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Collin County, Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
March 31, 2022

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE AND THE STATE OF TEXAS UNIFORM GRANT MANAGEMENT STANDARDS

Honorable County Judge and Members of the
Commissioners Court of Collin County
McKinney, Texas

Report on Compliance for Each Major Federal and State Program

We have audited Collin County, Texas' (the "County's") compliance with the types of requirements described in the *OMB Compliance Supplement* and the State of Texas *Uniform Grant Management Standards* that could have a direct and material effect on each of the County's major federal and state programs for the year ended September 30, 2021. 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.

Management's Responsibility

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County'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; the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the State of Texas *Uniform Grant Management Standards*. Those standards, the Uniform Guidance, and the State of Texas *Uniform Grant Management Standards* 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 on compliance for each major federal and state program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the County, 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, 2021.

Report on Internal Control Over Compliance

Management of the County 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 County’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 the Uniform Guidance and the State of Texas *Uniform Grant Management Standards*, 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 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

Report on the Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State of Texas *Uniform Grant Management Standards*

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements. We issued our report thereon dated March 31, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and the State of Texas *Uniform Grant Management Standards* and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
March 31, 2022

COLLIN COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

YEAR ENDED SEPTEMBER 30, 2021

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing	Grantor's Pass-through Number	Federal Expenditures	Pass-through Expenditures
FEDERAL AWARDS				
<u>U. S. Department of Agriculture</u>				
Passed through the Texas Health and Human Services Commission:				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	HHS000801700001	\$ 1,114,115	\$ -
Total passed through the Texas Health and Human Services Commission			<u>1,114,115</u>	<u>-</u>
Total U. S. Department of Agriculture			<u>1,114,115</u>	<u>-</u>
<u>U. S. Department of Justice</u>				
Direct program:				
Coronavirus Emergency Supplemental Funding - COVID-19	16.034	2020-VD-BX-1071	<u>10,459</u>	<u>-</u>
Passed through the City of Dallas:				
Missing Children's Assistance	16.543	2019-MC-FX-K056	<u>11,998</u>	<u>-</u>
Total passed through the City of Dallas			<u>11,998</u>	<u>-</u>
Passed through the Texas Office of the Governor, Criminal Justice Division:				
Victims of Crime Act Formula Grant Program	16.575	2896604	57,361	-
Victims of Crime Act Formula Grant Program	16.575	2877104	<u>54,624</u>	<u>-</u>
Total passed through the Texas Office of the Governor, Criminal			<u>111,985</u>	<u>-</u>
Direct programs:				
Bullet Proof Vest	16.607	N/A	17,604	-
SW Border Rural LE Information Sharing and Interdictions Assistance Program	16.738	2019-DG-BX-0024	<u>40,884</u>	<u>-</u>
Total direct programs			<u>58,488</u>	<u>-</u>
Passed through the City of Plano:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0403	7,555	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0639	<u>5,983</u>	<u>-</u>
Total passed through the City of Plano			<u>13,538</u>	<u>-</u>
Subtotal Assistance Listing 16.738			<u>54,422</u>	<u>-</u>
Direct program:				
Equitable Sharing Program	16.922	N/A	<u>44,628</u>	<u>-</u>
Grand total direct programs			<u>113,575</u>	<u>-</u>
Total U. S. Department of Justice			<u>251,096</u>	<u>-</u>
<u>U. S. Department of the Treasury</u>				
Direct programs:				
Equitable Sharing Program	21.016	N/A	389,106	-
Coronavirus Relief Fund - COVID-19	21.019	N/A	68,582,198	50,203,315
Emergency Rental Assistance (ERA 1) Program	21.023	N/A	<u>17,440,494</u>	<u>17,440,494</u>
Total U. S. Department of the Treasury			<u>86,411,798</u>	<u>67,643,809</u>
<u>U.S. Elections Assistance Commission</u>				
Passed through Texas Secretary of State:				
2020 Help America Vote Act (HAVA) CARES Act - COVID-19	90.404	TX20101CARES-043	378,122	-
2020 Help America Vote Act (HAVA) Election Security	90.404	TX18101001-01-043	<u>58,292</u>	<u>-</u>
Subtotal Assistance Listing 90.404			<u>436,414</u>	<u>-</u>
Total passed through Texas Secretary of State			<u>436,414</u>	<u>-</u>
Total U.S. Elections Assistance Commission			<u>436,414</u>	<u>-</u>

COLLIN COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
(Continued)
YEAR ENDED SEPTEMBER 30, 2021**

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing	Grantor's Pass-through Number	Federal Expenditures	Pass-through Expenditures
FEDERAL AWARDS				
<u>U. S. Department of Health and Human Services Centers for Disease Control and Prevention:</u>				
Passed through the Texas Department of State Health Services:				
Public Health Emergency Preparedness (PHEP) FY21	93.069	537-18-0128-00001 A04	\$ 377,277	\$ -
Public Health Emergency Preparedness (PHEP) FY22	93.069	537-18-0128-00001 A05	<u>138,970</u>	<u>-</u>
Subtotal Assistance Listing 93.069			<u>516,247</u>	<u>-</u>
CPS/CRI CPS - Cities Readiness Initiative FY21	93.074	537-18-0141-00001 A04	102,612	-
CPS/CRI CPS - Cities Readiness Initiative FY22	93.074	537-18-0141-00001 A05	<u>31,102</u>	<u>-</u>
Subtotal Assistance Listing 93.074			<u>133,714</u>	<u>-</u>
Tuberculosis Federal 2020/21	93.116	HHS000686100011	19,032	-
Tuberculosis Federal 2021/22	93.116	HHS000686100011 A01	<u>84,711</u>	<u>-</u>
Subtotal Assistance Listing 93.116			<u>103,743</u>	<u>-</u>
Immunization Outreach 2021	93.268	HHS000119700018 A02	122,625	-
Immunization Outreach 2022	93.268	HHS000119700018 A03	66,199	-
Immunization Cooperative Agreements - COVID-19	93.268	HHS001019500012	<u>247,818</u>	<u>-</u>
Subtotal Assistance Listing 93.268			<u>436,642</u>	<u>-</u>
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	HHS000812700014 A01	185,331	-
Public Health Emergency Preparedness Coronavirus 2019	93.354	HHS000769800001 A03	<u>733,927</u>	<u>-</u>
Total passed through the Texas Department of State Health Services			<u>2,109,604</u>	<u>-</u>
Passed through the Texas Department of Family and Protective Services:				
Title IV-E Foster Care (CPS) 2020	93.658	HHS000285000007	4,257	-
Title IV-E Foster Care - Legal 2020	93.658	HHS000285100011	<u>40,544</u>	<u>-</u>
Total passed through the Texas Department of Family and Protective Services			<u>44,801</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
RLSS-Local Public Health System (Comprehensive) 2020/2021	93.991	HHS000485600007	4,132	-
RLSS-Local Public Health System (Comprehensive) 2021/2023	93.991	HHS001021000001	<u>4,164</u>	<u>-</u>
Subtotal Assistance Listing 93.991			<u>8,296</u>	<u>-</u>
Grand total passed through the Texas Department of State Health Services			<u>2,117,900</u>	<u>-</u>
Total U. S. Department of Health and Human Services			<u>2,162,701</u>	<u>-</u>
<u>U.S. Department of Homeland Security</u>				
Passed through the Governor's Division of Emergency Management:				
2019 UASI - Collin County - Regional Fusion Center Analysts	97.067	2979406	190,701	-
Collin County Elections Cybersecurity Grant	97.067	4124301	<u>38,982</u>	<u>-</u>
Subtotal Assistance Listing 97.067			<u>229,683</u>	<u>-</u>
Total passed through the Governor's Division of Emergency Management			<u>229,683</u>	<u>-</u>
Total U. S. Department of Homeland Security			<u>229,683</u>	<u>-</u>
 Total Federal Awards			 <u>\$ 90,605,807</u>	 <u>\$ 67,643,809</u>

COLLIN COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

(Continued)

YEAR ENDED SEPTEMBER 30, 2021

State Grantor/Pass-through Grantor/Program Title	Grantor's Pass-through Number	State Expenditures	Pass-through Expenditures
STATE AWARDS			
<u>Texas Department of State Health Services</u>			
Tuberculosis 2021	HHS000483500001 A01	\$ 170,606	\$ -
Tuberculosis 2022	HHS000483500001 A02	26,453	-
Immunization Outreach 2021	HHS000119700018 A02	194,121	-
RLSS-Local Public Health System (Comprehensive)	HHS001021000001	9,577	-
Infectious Disease Control Unit/Foodborne	HHS000436300030	149,881	-
Infectious Disease Control Unit/Foodborne	HHS000436300030 A02	16,714	-
Total Texas Department of State Health Services		567,352	-
<u>Texas Health and Human Services Commission</u>			
Community Mental Health Grant Program FY 2020	HHS000477100010	34,113	-
Total Texas Health and Human Services Commission		34,113	-
<u>Commission on State Emergency Communications</u>			
Passed through North Central Texas Council of Governments:			
911 Addressing	N/A	49,501	-
Total passed through North Central Texas Council of Governments		49,501	-
Total Commission on State Emergency Communications		49,501	-
<u>Texas Task Force on Indigent Defense</u>			
Indigent Defense Formula Grant	212-21-043	578,402	-
Total Texas Task Force on Indigent Defense		578,402	-
<u>State Comptroller of Public Accounts</u>			
Chapter 19 Election	N/A	37,082	-
Chapter 19 Election - COVID-19	TX20101CARES-043	73,182	-
Total State Comptroller of Public Accounts		110,264	-
<u>Texas Office of the Attorney General</u>			
Texas VINE Program	2110815	30,123	-
Chapter 59 Asset Forfeiture	N/A	22,602	-
Total Texas Office of the Attorney General		52,725	-
<u>Texas Office of the Governor, Criminal Justice Division</u>			
SF-State Criminal Justice Planning	2568109	40,840	-
SF-State Criminal Justice Planning	3960101	178,818	-
FC-District Attorney Testing of Forensic Evidence Grant	3930302	147,435	-
Total Texas Office of the Governor, Criminal Justice Division		367,093	-
<u>US Army Corps of Engineers</u>			
Increased Law Enforcement services Collin County	W9126G21P0031	3,236	-
Total US Army Corps of Engineers		3,236	-
<u>Texas Veterans Commission</u>			
Fund for Veterans' Assistance	GT-VTC20-002	272,390	-
Fund for Veterans' Assistance	GT-VTC21-002	91,442	-
Fund for Veterans' Assistance	GT-VMH20-000	164,562	-
Fund for Veterans' Assistance	GT-VMH21-000	52,920	-
Total Texas Veterans Commission		581,314	-
<u>Texas Department of Transportation</u>			
RTR - Frontier Parkway	CSJ: 0918-24-256	1,822,204	-
Total Texas Department of Transportation		1,822,204	-
Total State Awards		\$ 4,166,204	\$ -

COLLIN COUNTY, TEXAS

**NOTES TO SCHEDULE OF EXPENDITURES
OF FEDERAL AND STATE AWARDS**

SEPTEMBER 30, 2021

1. GENERAL

The accompanying Schedule of Expenditures of Federal and State Awards presents the activity of all applicable federal and state awards programs of Collin County, Texas. The County's reporting entity is defined in Note 1 of the basic financial statements. Federal and state awards received directly from federal and state agencies, as well as awards passed through other government agencies, are included on the Schedule of Expenditures of Federal and State Awards.

2. BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal and State Awards is presented using the modified accrual basis of accounting. The modified accrual basis of accounting is described in Note 1 of the basic financial statements.

3. INDIRECT COSTS

The County did not elect to apply the 10% de minimus indirect cost rate as allowed in the Uniform Guidance.

COLLIN COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued Unmodified

Internal control over financial reporting:

Material weakness(es) identified? None

Significant deficiency(ies) identified? None reported

Noncompliance material to financial statements noted? None

Federal and State Awards:

Internal control over major programs:

Material weakness(es) identified? None

Significant deficiency(ies) identified? None reported

Type of auditor's report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) or the State of Texas *Uniform Grant Management Standards* None

Identification of major federal program:

Assistance Listing Number:	Name of Program or Cluster:
21.019	Coronavirus Relief Fund
21.023	Emergency Rental Assistance (ERA 1) Program

Identification of major state program:	Name of Program:
	RTR - Frontier Parkway

Dollar threshold used to distinguish between type A and type B federal programs \$2,718,174

Dollar threshold used to distinguish between type A and type B state programs \$300,000

Auditee qualified as low-risk auditee? Yes

COLLIN COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)
SEPTEMBER 30, 2021

**Findings Related to the Financial Statements Which are
Required to be Reported in Accordance With Generally
Accepted Government Auditing Standards**

None

Findings and Questioned Costs Related to Federal and State Awards

None

COLLIN COUNTY, TEXAS
SCHEDULE OF PRIOR YEAR FINDINGS
SEPTEMBER 30, 2021

None.

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