

COLLIN COUNTY, TEXAS

SINGLE AUDIT REPORT

**YEAR ENDED
SEPTEMBER 30, 2023**

COLLIN COUNTY, TEXAS

TABLE OF CONTENTS

SEPTEMBER 30, 2023

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 <i>Texas Grant Management Standards</i>	3 – 5
Schedule of Expenditures of Federal and State Awards	6 – 8
Notes to Schedule of Expenditures of Federal and State Awards	9
Schedule of Findings and Questioned Costs	10 – 11
Schedule of Prior Year Findings	12



**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 discretely presented component unit, each major fund, and the aggregate remaining fund information of Collin County, Texas (the "County"), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 31, 2024.

Report on Internal Control over Financial Reporting

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

Report on Compliance and Other Matters

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

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

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 27, 2024



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL AND STATE PROGRAMS AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE
AND THE STATE OF TEXAS 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 Programs

Opinion on Each Major Federal and State Programs

We have audited Collin County, Texas' (the "County") compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* and the State of Texas Grant Management Standards (TxGMS) 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, 2023. 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.

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, 2023.

Basis for Opinion on Each Major Federal and State Programs

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

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state programs. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal and state programs.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and TxGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about County's compliance with the requirements of each major federal and state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and TxGMS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal and state programs 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 and state programs 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 and state programs that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and TxGMS

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon, dated September 30, 2023, 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 TxGMS and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements 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 TxGMS. Accordingly, this report is not suitable for any other purpose.

Patillo, Brown & Hill, L.L.P.

Waco, Texas
March 27, 2024

COLLIN COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

YEAR ENDED SEPTEMBER 30, 2023

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing	Grantor's Pass-through Number	Federal 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	\$ 1,372,103
Total passed through the Texas Health and Human Services Commission			<u>1,372,103</u>
Total U. S. Department of Agriculture			<u>1,372,103</u>
<u>U. S. Department of Justice</u>			
Passed through the City of Dallas:			
Missing Children's Assistance	16.543	15PJDP-22-GK-04883-MECP	<u>14,127</u>
Total passed through the City of Dallas			<u>14,127</u>
 Direct Programs:			
State Criminal Alien Assistance Program (SCAAP)	16.606	15PBJA-21-RR-04894-SCAA	352,725
State Criminal Alien Assistance Program (SCAAP)	16.606	15PBJA-22-RR-05226-SCAA	159,340
Bullet Proof Vest	16.607	N/A	36,606
Total direct programs			<u>548,671</u>
Passed through the Texas Office of the Governor, Criminal Justice Division:			
Edward Byrne Memorial Justice Assistance Grant Program-Body Worn Camera Program	16.738	4450001	<u>18,608</u>
Total passed through the Texas Office of the Governor, Criminal Justice Division			<u>18,608</u>
Passed through the City of Plano:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0571	3,254
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0639	2,499
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-01894-JAGX	13
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-02324-JAGX	14,393
Total passed through the City of Plano			<u>20,159</u>
Subtotal Assistance Listing 16.738			<u>38,767</u>
 Direct Programs:			
Equitable Sharing Program	16.922	N/A	<u>38,309</u>
Total direct programs			<u>38,309</u>
Total U. S. Department of Justice			<u>639,874</u>
<u>U. S. Department of the Treasury</u>			
Direct program:			
Equitable Sharing Program	21.016	N/A	207,294
Coronavirus State and Local Fiscal Recovery Funds - COVID-19	21.027	N/A	9,882,946
LATCF	21.032	N/A	100,000
Total direct programs			<u>10,190,240</u>
Passed through the Texas Office of the Governor, Criminal Justice Division:			
Coronavirus State and Local Fiscal Recovery Funds - COVID-19 (Victims of Crime - SB 8)	21.027	2896606	71,255
Coronavirus State and Local Fiscal Recovery Funds - COVID-19 (Victims of Crime - SB 8)	21.027	2877106	56,722
Total passed through the Texas Office of the Governor, Criminal Justice Division			<u>127,977</u>
Subtotal Assistance Listing 21.027			<u>10,010,923</u>
Total U. S. Department of the Treasury			<u>10,318,217</u>

COLLIN COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
(Continued)
YEAR ENDED SEPTEMBER 30, 2023**

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing	Grantor's Pass-through Number	Federal Expenditures
FEDERAL AWARDS			
<u>U.S. Elections Assistance Commission</u>			
Passed through Texas Secretary of State:			
2018 HAVA Election Security Grants	90.404	TX18101001-01-043	\$ 6,759
Total passed through Texas Secretary of State			<u>6,759</u>
Total U.S. Elections Assistance Commission			<u>6,759</u>
<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) FY23	93.069	537-18-0128-00001 A06	412,746
Public Health Emergency Preparedness (PHEP) FY24	93.069	HHS0011311200005	<u>128,163</u>
Subtotal Assistance Listing 93.069			<u>540,909</u>
CPS/CRI CPS - Cities Readiness Initiative FY23	93.074	537-18-0141-00001 A06	100,429
CPS/CRI CPS - Cities Readiness Initiative FY23	93.074	HHS001311300001 A1	<u>27,638</u>
Subtotal Assistance Listing 93.074			<u>128,067</u>
Tuberculosis Federal 2022/23	93.116	HHS001096400010 A02	<u>99,548</u>
Subtotal Assistance Listing 93.116			<u>99,548</u>
Immunization Outreach 2023	93.268	HHS000119700018 A05	169,893
Immunization Outreach 2024	93.268	HHS001331300036	16,658
Immunization Cooperative Agreements	93.268	HHS001019500012	<u>932,069</u>
Subtotal Assistance Listing 93.268			<u>1,118,620</u>
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	HHS000812700014 A02	238,290
Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious Diseases	93.323	HHS001193700005 A02	116,953
Public Health Emergency Preparedness Coronavirus 2019	93.354	HHS000769800001 A04	80,254
Public Health Emergency Response:Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	HHS001074700001 A02	<u>399,290</u>
Subtotal Assistance Listing 93.354			<u>479,544</u>
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health Crises	93.391	HHS001057600012	207,246
RLSS-Local Public Health System (Comprehensive)	93.991	HHS001021000001	17,266
RLSS-Local Public Health System (Comprehensive) 2024-2025	93.991	HHS001324900013	<u>3,824</u>
Subtotal Assistance Listing 93.991			<u>228,336</u>
Preventative Health Services - Sexually Transmitted Diseases Control Grant	93.977	HHS001120300006 A03	<u>608,763</u>
Total passed through the Texas Department of State Health Services			<u>3,559,030</u>
Total Centers for Disease Control and Prevention			<u>3,559,030</u>
Passed through the Texas Department of Family and Protective Services:			
Title IV-E Foster Care (CPS) 2023	93.658	24735746	184
Title IV-E Foster Care Legal 2023	93.658	24735749	<u>36,902</u>
Total passed through the Texas Department of Family and Protective Services			<u>37,086</u>
Total U. S. Department of Health and Human Services			<u>3,596,116</u>
<u>U.S. Department of Homeland Security</u>			
Passed through the Governor's Division of Emergency Management:			
2022 UASI - Collin County - Regional Fusion Center Analysts (LE)	97.067	2979408	107,999
2022 UASI/Domestic Violence Extremism - Collin County - Regional Fusion Center Analysts (LE)	97.067	4348502	108,528
2022 IISC Collin County Fusion Center Analyst - CI/KR	97.067	4437101	<u>22,301</u>
Subtotal Assistance Listing 97.067			<u>238,828</u>
Total passed through the Governor's Division of Emergency Management			<u>238,828</u>
Total U. S. Department of Homeland Security			<u>238,828</u>
Total Federal Awards			\$ <u>16,171,897</u>

COLLIN COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (Continued) YEAR ENDED SEPTEMBER 30, 2023

State Grantor/Pass-through Grantor/Program Title	Grantor's Pass-through Number	State Expenditures
STATE AWARDS		
<u>Health and Human Services Commission</u>		
Community Mental Health Grant Program	HHS000477100010 A01	\$ 33,473
Community Mental Health Grant Program	HHS000477100010 A02	3,100
Total Health and Human Services Commission		36,573
<u>Texas Department of State Health Services</u>		
Immunization Outreach 2023	HHS000119700018 A04	91,809
Tuberculosis 2023-2024	HHS001182200012 A01	263,770
Infectious Disease Control Unit/Foodborne Associated Infections Interviews 2016	HHS000436300030 A02	150,508
Infectious Disease Control Unit/Foodborne Associated Infections Interviews 2016	HHS001315700014	10,944
Total Texas Department of State Health Services		517,031
<u>Commission on State Emergency Communications</u>		
Passed through North Central Texas Council of Governments: 911 Addressing	N/A	75,770
NCTCOG Solid Waste Implementation Grant	23-04-01	15,479
Total passed through North Central Texas Council of Governments		91,249
Total Commission on State Emergency Communications		91,249
<u>Texas Task Force on Indigent Defense</u>		
Indigent Defense Formula Grant	212-23-043	517,707
Total Texas Task Force on Indigent Defense		517,707
<u>State Comptroller of Public Accounts</u>		
Chapter 19 Election	N/A	78,154
Total State Comptroller of Public Accounts		78,154
<u>Texas Office of the Attorney General</u>		
Texas VINE Program	C-00149	29,403
Total Texas Office of the Attorney General		29,403
<u>Texas Office of the Governor, Criminal Justice Division</u>		
SF-State Criminal Justice Planning	2568111	34,500
DC-Specialty Courts Program	4245502	137,506
SF-State Criminal Justice Planning (421) Fund	3960103	119,334
FC-District Attorney Testing of Forensic Evidence Grant	3930304	145,920
SH-Bullet Resistant Shield Grant Program - FY23 Sheriff's Office	4605801	97,069
SH-Bullet Resistant Shield Grant Program - Bullet Resistant Shields	4584701	83,202
BC-Body Worn Camera (BWC) Program-Collin County Body Worn Camera Grar	4379801	20,404
DC-Specialty Courts Program-Adult Mental Health Court	4437501	205,126
DC-Specialty Courts Program-Adult Mental Health Court	4437502	13,250
Total Texas Office of the Governor, Criminal Justice Division		856,311
<u>Texas Veterans Commission</u>		
Fund for Veterans' Assistance	GT-VTC22-000	272,773
Fund for Veterans' Assistance	R-2022-14457	72,578
Fund for Veterans' Assistance	GT-VMH22-000/	
	R-2022-22459	204,223
Total Texas Veterans Commission		549,574
<u>Texas Department of Transportation</u>		
RTR - Frontier Parkway	CSJ: 0918-24-256	1,570,619
Total Texas Department of Transportation		1,570,619
Total State Awards		\$ 4,246,621

COLLIN COUNTY, TEXAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

SEPTEMBER 30, 2023

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, 2023

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 *Texas Grant Management Standards (TxGMS)*

None

Identification of major federal program:

Assistance Listing Number:	Name of Program or Cluster:
21.027	Coronavirus State and Local Fiscal Recovery Funds

Identification of major state program:

Name of Program:
RTR - Frontier Parkway

Dollar threshold used to distinguish between type A and type B federal programs

\$750,000

Dollar threshold used to distinguish between type A and type B state programs

\$750,000

Auditee qualified as low-risk auditee?

Yes

COLLIN COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)
SEPTEMBER 30, 2023

**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, 2022

None.