

UNITED WAY OF TARRANT COUNTY

FEDERAL SINGLE AUDIT REPORT

For the Year Ended June 30, 2023

UNITED WAY OF TARRANT COUNTY

FEDERAL SINGLE AUDIT REPORT

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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***

To the Board of Directors of
United Way of Tarrant County

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 United Way of Tarrant County (the “Organization”), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 27, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization’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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization’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 Organization’s financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, professional style.

Fort Worth, Texas
November 27, 2023

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE, AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS IN ACCORDANCE WITH THE *UNIFORM GUIDANCE*

To the Board of Directors of
United Way of Tarrant County

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited United Way of Tarrant County (the “Organization”) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization’s major federal programs for the year ended June 30, 2023. The Organization’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization 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 programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (“GAAS”); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (“*Government Auditing Standards*”); 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”). Our responsibilities under those standards, the Uniform Guidance, 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 Organization 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 program. Our audit does not provide a legal determination of the Organization’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 Organization's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization'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* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards* and the Uniform Guidance 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 Organization'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 Organization'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 Organization'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 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 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 program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

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

We have audited the financial statements of United Way of Tarrant County as of and for the year ended June 30, 2023, and have issued our report thereon dated November 27, 2023, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



Fort Worth, Texas
November 27, 2023

**UNITED WAY OF TARRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2023**

I. Summary of Auditor’s Results

Financial Statements

Type of auditors’ report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements notes?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	No
Type of auditors’ report issued on compliance with major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major programs:

Name of Federal Program or Cluster	CFDA Numbers
U.S. Department of Health and Human Services – Aging Cluster:	
Title III, Part B, Grants for Supportive Services and Senior Centers	93.044
Title III, Part C, Nutrition Services	93.045
Nutrition Services Incentive Program	93.053
Coronavirus State and Local Fiscal Recovery Funds	21.027
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

**UNITED WAY OF TARRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS – (continued)
For the Year Ended June 30, 2023**

II. Financial Statement Findings

The results of our procedures disclosed no findings to be reported for the year ended June 30, 2023.

III. Federal Award Findings and Questioned Costs

The results of our procedures disclosed no findings to be reported for the year ended June 30, 2023.

**UNITED WAY OF TARRANT COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023**

<u>Grantor/Pass-through Grantor/Program Title</u>	<u>Federal ALN</u>	<u>Other Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Expenditures</u>
U. S. Department of Health and Human Services				
Passed Through Texas Health and Human Services				
Commission				
Aging Cluster				
Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	HHS000874100026	\$ 678,344	\$ 2,574,484
Title III, Part C1, Nutrition Services - Congregate Meals	93.045	HHS000874100026	986,178	1,108,988
Title III, Part C2, Nutrition Services - Home Delivered Meals	93.045	HHS000874100026	2,589,256	2,671,031
Nutrition Services Incentive Program	93.053	HHS000874100026	813,239	813,239
Total Aging Cluster (ALN 93.044, 93.045, 93.053)			<u>5,067,017</u>	<u>7,167,742</u>
Title III, Part E, National Family Caregiver Support	93.052	HHS000874100026	30,480	754,844
Title III, Part D, Disease Prevention and Health Promotion Services	93.043	HHS000874100026	78,370	216,797
Title VII, Chapter 3 – Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	HHS000874100026	-	21,518
Title VII, Chapter 2 – Long-Term Care Ombudsman Services for Older Individuals	93.042	HHS000874100026	-	101,265
Interventions Program	93.747	HHS000874100026	-	8,518
Medicare Enrollment Assistance Program	93.071	HHS000874100026	-	30,248
State Health Insurance Assistance Program	93.324	HHS000874100026	-	210,624
Total Passed Through Texas Health and Human Services Commission			<u>5,175,867</u>	<u>8,511,556</u>
Direct Program				
Evidence-Based Falls Prevention Programs	93.761	90FPSG0023-01-03	-	49,431
Passed Through MHMR of Tarrant County				
Medicare Enrollment Assistance Program	93.071	HHS000270200010	-	18,263
Money Follows the Person Rebalancing Demonstration	93.791	HHS000270200010	-	33,210
Total Passed Through MHMR of Tarrant County			<u>-</u>	<u>51,473</u>
Passed Through University of North Texas Health Science Center				
PPHR Geriatric Education Centers	93.969	RF10010-2021-0012	-	61,752
Total Passed Through University of North Texas Health Science Center			<u>-</u>	<u>61,752</u>
Total U.S. Department of Health and Human Services			<u>5,175,867</u>	<u>8,674,212</u>

UNITED WAY OF TARRANT COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – (continued)
For the Year Ended June 30, 2023

<u>Grantor/Pass-through Grantor/Program Title</u>	<u>Federal ALN</u>	<u>Other Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Expenditures</u>
U. S. Department of Housing and Urban Development				
Community Development Block Grant – Entitlement Grants Cluster				
Passed Through the City of Arlington				
Community Development Block Grant	14.218	M08-MC-480212	\$ -	\$ 40,000
Total Passed Through the City of Arlington			<u>-</u>	<u>40,000</u>
Passed Through the City of Fort Worth				
Community Development Block Grant	14.218	58636	-	28,631
Total Passed Through the City of Fort Worth			<u>-</u>	<u>28,631</u>
Total Community Development Block Grant-Entitlement Grants Cluster (ALN 14.218)			<u>-</u>	<u>68,631</u>
Total U.S. Department of Housing and Urban Development			<u>-</u>	<u>68,631</u>
U.S. Department of the Treasury				
Direct Program				
Volunteer Income Tax Assistance (VITA) Matching Grant Program				
	21.009	23VITA0293	27,439	243,920
Volunteer Income Tax Assistance (VITA) Matching Grant Program				
	21.009	22VITA0250	-	46,380
Total ALN 21.009			<u>27,439</u>	<u>290,300</u>
American Rescue Plan Act				
Passed Through the City of Fort Worth				
One Second Collaborative	21.027	58552	-	321,337
Total Passed Through the City of Fort Worth			<u>-</u>	<u>321,337</u>
Passed Through Tarrant County				
One Second Collaborative (COVID-19)	21.027	X43CD-2024	-	132,983
Senior Isolation (COVID-19)	21.027	X41BD-2024	158,197	184,628
Community Doulas (COVID-19)	21.027	X23BD-2024	153,724	226,601
BRAVER Business (COVID-19)	21.027	X32AA-2024	-	420,897
Total Passed Through Tarrant County			<u>311,921</u>	<u>965,109</u>
Total ALN 21.027			<u>311,921</u>	<u>1,286,446</u>
Total U.S. Department of the Treasury			<u>339,360</u>	<u>1,576,746</u>
TOTAL FEDERAL AWARDS			<u>\$ 5,515,227</u>	<u>\$ 10,319,589</u>

UNITED WAY OF TARRANT COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

Note 1 – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal grant activity of United Way of Tarrant County under programs of the federal government for the year ended June 30, 2023. The information in this schedule is presented in accordance with the 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”). Because the Schedule presents only a selected portion of the operations of United Way of Tarrant County, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of United Way of Tarrant County.

Note 2 – Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the accrual basis of accounting. See Note B of the notes to the financial statements for United Way of Tarrant County’s significant accounting policies. These expenditures are reported on United Way of Tarrant County’s fiscal year-end, which is from July 1, 2022 to June 30, 2023. Expenditure reports to funding agencies are prepared based on award periods. Such expenditures are recognized following the cost principles in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. United Way of Tarrant County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance with the exception of the Volunteer Income Tax Assistance (VITA) Matching Grant Programs identified on the Schedule as 22VITA0250.

**UNITED WAY OF TARRANT COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2023**

Federal regulations, Title 2 U.S. *Code of Federal Regulations* § 200.511 states, “The auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings.” The summary schedule of prior audit findings must report the status of the following:

- All audit findings included in the prior audit’s schedule of findings and questioned costs and
- All audit findings reported in the prior audit’s summary schedule of prior audit findings except audit findings listed as corrected.

The Summary Schedule of Prior Audit Findings for the year ended June 30, 2023, has been prepared to address these responsibilities.

IV. Status of Prior Year Findings and Questioned Costs

Note noted.