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CITY OF FORT WORTH, TEXAS

# FY2024

## SINGLE AUDIT REPORT

For the Fiscal Year Ended  
September 30, 2024



# Single Audit Report

For the Fiscal Year Ended September 30, 2024

## City of Fort Worth, Texas



### Elected Officials

#### 2024 CITY COUNCIL

Mattie Parker, Mayor

Carlos E. Flores, District 2	Macy Hill, District 7
Michael D. Crain, District 3	Chris Nettles, District 8
Charles Lauersdorf, District 4	Elizabeth M. Beck, District 9
Gyna Bivens, District 5	Alan Blaylock, District 10
Jared Williams, District 6	Jeanette Martinez, District 11

### City Manager

David Cooke

Jesus "Jay" Chapa (January 27, 2025)

### Chief Financial Officer

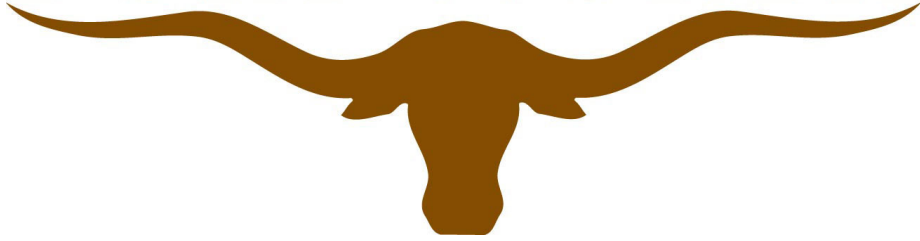
Reginald Zeno

Prepared by the Department of Financial Management Services

### Grant Accounting

Anthony M. Rousseau, CPA, CTP, CPFO, CGFO  
Catherine "Kate" Perry  
Bianca Lord, MPA  
Grant Accounting Staff

**FORT WORTH®**



# CITY OF FORT WORTH, TEXAS

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## **Purpose and Contents of this Report**

This report was prepared to provide grantor agencies certain financial information which they may require to properly administer funds granted to the City. Financial schedules included herein present the City's grant expenditures in accordance with accounting principles generally accepted in the United States of America for State and Local government units. Individual grants presented in the financial information section of this report are those which were considered by the auditors in performing their tests in conformity with 2 CFR 200 (Uniform Guidance), and the Texas Grant Management Standards (TxGMS).

## **Relationship between this Report and the City's Basic Financial Statements**

All of the City's grant activity subject to the requirements of the Single Audit Act Amendments of 1996, 2 CFR 200, and TxGMS are accounted for or reported in the Basic Financial Statements in a number of funds including the Grant Special Revenue Funds, the General Fund, or other Proprietary Funds.

## **Reports**

The following reports and schedules prepared by the independent auditors are included in this document:

1. Independent 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
2. Independent auditor's report on compliance for each major federal and state program; report on internal control over compliance; and report on Schedule of Expenditures of Federal and State Awards required by 2 CFR 200, and the Texas Grant Management Standards
3. Schedule of Findings and Questioned Costs
4. Status of Prior Year Findings





February 14, 2025

The Honorable Mayor, City Council,  
Residents, and Stakeholders City of Fort Worth

Ladies and Gentlemen:

The Single Audit Report of the City of Fort Worth, Texas for the fiscal year ended September 30, 2024 is submitted herewith.

The report is published to provide the City Council, the various granting agencies, residents and other interested persons, detailed information concerning financial grant activity of the City of Fort Worth, including compliance with certain provisions of Federal and State laws and regulations.

#### INDEPENDENT AUDIT

The Single Audit Act Amendments of 1996, 2 CFR 200, and the Texas Grant Management Standards (TxGMS) require an annual audit of the City's Federal and State financial assistance programs by an independent certified public accountant. This requirement has been complied with by the submission of the following:

1. Independent 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.
2. Independent auditor's report on compliance for each major federal and state program; report on internal control over compliance; and report on schedule of expenditures of federal and state awards required by 2 CFR 200 and the Texas Grants Management Standards.

#### ACKNOWLEDGMENTS

The preparation of this report could not have been accomplished without the full support and involvement of the City Manager's Office and all City departments who provided information and analyses contained within this document. A very special thanks is due to the Financial Management Services Department staff for their dedicated service to the City and to the residents of Fort Worth. In addition, we acknowledge the thorough, professional, and timely manner in which our independent auditors, Forvis Mazars, LLP, conducted the audit. Finally, we express great appreciation to the Mayor and City Council for their unfailing support for maintaining the highest standards and professionalism in the management of the City's finances.

Sincerely,

Jesus "Jay" Chapa  
City Manager

Reginald Zeno  
Chief Financial Officer





## **Overview of the City's Fiscal Year 2024 Annual Audit**

This report has been prepared in connection with the Fiscal Year 2024 annual audit of the City of Fort Worth, Texas. The primary purpose of the audit was for the auditors to form an opinion on the Basic Financial Statements of the City. The Basic Financial Statements are presented in conformity with accounting principles generally accepted in the United States of America for local government units as prescribed by the Governmental Accounting Standards Board.

## **Overview of Audit Requirements for Federal and State Awards**

The scope of the City's 2024 annual audit included the requirements of the Single Audit Act Amendments of 1996, the 2 CFR 200, and the Texas Grant Management Standards. These regulations establish audit requirements for State and local governments, Indian tribal governments and non-profit organizations that receive Federal and State assistance. They provide for independent audits of the entire financial operations for the City, including compliance with certain provisions of federal and state laws and regulations. These requirements were established to ensure that audits are made on an organization-wide basis, rather than on a grant-by-grant basis. Such audits are to determine whether:

1. The basic financial statements of the government present fairly its financial position and the results of its financial operations in accordance with generally accepted accounting principles;
2. The organization has internal accounting and other control systems to provide reasonable assurance that it is managing federal and state financial assistance programs in compliance with applicable laws and regulations; and
3. The organization has complied with laws and regulations that may have a material effect on its basic financial statements and on each major federal and state assistance program.



# Independent Auditor's Reports



## **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***

### **Independent Auditor's Report**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), 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 City of Fort Worth, Texas (City), as of and for the year ended September 30, 2024, and the related notes to the financial statements which collectively comprise the City's basic financial statements, and have issued our report thereon dated February 14, 2025, which contained a reference to the reports of other auditors and emphasis of matter paragraphs regarding substantial doubt about the City's discretely presented component unit's ability to continue as a going concern and adoption of new accounting standard. Our report includes a reference to other auditors who audited the financial statements of the Fort Worth Housing Finance Corporation, the Employee's' Retirement Fund of the City of Fort Worth, Texas, and Terrell Homes, Ltd as described in our report on the City's financial statements. This report does not include the results of the other auditors testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of Terrell Homes, Ltd., the discretely presented component unit of the City, and the Fort Worth Firefighters Healthcare Trust, a fiduciary component unit of the City, were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal controls over financial reporting or compliance and other matters associated with those component units.

### ***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) 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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 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. 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 or significant deficiencies may exist that were not identified.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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.

**Forvis Mazars, LLP**

**Dallas, Texas  
February 14, 2025**

## **Report on Compliance for Each Major Federal and State Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the Texas Grant Management Standards (TxGMS)**

### **Independent Auditor's Report**

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

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

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

We have audited the City of Fort Worth, Texas' (City) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the *Texas Grant Management Standards (TxGMS)* that could have a direct and material effect on each of City's major federal and state programs for the year ended September 30, 2024. The City's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City 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, 2024.

#### ***Basis for Opinion on Each Major Federal and State 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*); 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 City 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 program. Our audit does not provide a legal determination of the City'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 City's federal and state 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 City'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*, 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 the City's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, 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 City'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 City'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 and TxGMS, but not for the purpose of expressing an opinion on the effectiveness of the City'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 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. *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 “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 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Fort Worth, Texas, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements. We have issued our report thereon dated February 14, 2025, which contained unmodified opinions on those financial statements and a reference to the reports of other auditors and emphasis of matter paragraphs regarding substantial doubt about the City’s discretely presented component unit’s ability to continue as a going concern and adoption of new accounting standard. 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. 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.

**Forvis Mazars, LLP**

**Dallas, Texas  
February 14, 2025**



# **Schedule of Expenditures of Federal and State Awards**



**CITY OF FORT WORTH, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR YEAR ENDED SEPTEMBER 30, 2024**

Grant Agency/Project Title	Assistance Listing Number	Contract Number	Expenditures	Pass Through Expenditures
<b>DEPARTMENT OF AGRICULTURE</b>				
Direct Awards				
Expansion of the City of Fort Worth Residential Food Scraps Program	10.935	NR213A750001C036	\$ 4,302	—
Subtotal for Urban Agriculture and Innovative Production			<u>4,302</u>	<u>—</u>
<b>Total Department of Agriculture</b>			<b><u>4,302</u></b>	<b><u>—</u></b>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
Direct Awards				
CDBG PY 17	14.218	B-17-MC-48-0010	92,420	92,420
CDBG PY 18	14.218	B-18-MC-48-0010	15,092	10,891
CDBG PY 20	14.218	B-20-MC-48-0010	489,491	159,689
CDBG PY 21	14.218	B-21-MC-48-0010	1,326,765	—
CDBG PY 22	14.218	B-22-MC-48-0010	587,568	224,401
CDBG PY 23	14.218	B-23-MC-48-0010	5,581,069	1,382,716
CDBG PY 24	14.218	B-24-MC-48-0010	3,753	—
COVID-19-1 CDBG	14.218	B-20-MW-48-0010	350,104	293,635
COVID-19-3 CDBG	14.218	B-20-MW-48-0010	718,112	627,361
CDBG Restricted Cash Grant PY 19	14.218	B-19-MC-48-0010	82,641	756
Subtotal for CDBG-Entitlement/Special Purpose Grants Cluster			<u>9,247,015</u>	<u>2,791,869</u>
Direct Awards				
Emergency Solutions Grant PY 22	14.231	E-22-MC-48-0010	80,645	52,236
Emergency Solutions Grant PY 23	14.231	E-23-MC-48-0010	571,409	555,578
Subtotal for Emergency Solutions Grant Program			<u>652,054</u>	<u>607,814</u>
Direct Awards				
HOME Investment Partnerships Project PY 20	14.239	M20-MC480204	804,203	—
HOME Investment Partnerships Project PY 21	14.239	M21-MC480204	715,687	—
HOME Investment Partnerships Project PY 22	14.239	M22-MC480204	161,256	—
COVID-19 HOME Investment Partnerships - American Rescue Plan	14.239	M21-MP480204	1,663,228	—
Subtotal for Home Investment Partnerships Program			<u>3,344,374</u>	<u>—</u>
Direct Awards				
Housing Opportunities for Persons with AIDS PY 21	14.241	TXH21-F002	66,860	65,122
Housing Opportunities for Persons with AIDS PY 22	14.241	TXH22-F002	672,620	241,631
Housing Opportunities for Persons with AIDS PY 23	14.241	TXH23-F002	1,797,188	1,355,042
Subtotal for Housing Opportunities for Persons with AIDS			<u>2,536,668</u>	<u>1,661,795</u>
Direct Awards				
CDBG Disaster Recovery PY 21-28	14.269	P-21-FW-48-LDZ1	409,620	—
Subtotal for CDBG-Disaster Recovery Grants Cluster			<u>409,620</u>	<u>—</u>
Direct Awards				
Fair Housing Assistance Program PY 15	14.401	FF206K156002	(39,398)	—
Fair Housing Assistance Program PY 16	14.401	FF206K166002	(10,007)	—
Fair Housing Assistance Program PY 17	14.401	FF206K176002	(106,270)	—
Fair Housing Assistance Program PY 18	14.401	FF206K186002	(29,470)	—
Fair Housing Assistance Program PY 19	14.401	FF206K196002	(103,006)	—
Fair Housing Assistance Program PY 20	14.401	FF206K206002	(171,327)	—
Fair Housing Assistance Program PY 21	14.401	FF206K216002	198,485	—

(continued)

**CITY OF FORT WORTH, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR YEAR ENDED SEPTEMBER 30, 2024**

Grant Agency/Project Title	Assistance Listing Number	Contract Number	Expenditures	Pass Through Expenditures
Fair Housing Assistance Program PY 22	14.401	FF206K226002	147,063	—
Fair Housing Assistance Program PY 23	14.401	FF206K236002	35,678	—
Subtotal for Fair Housing Assistance Program State and Local			(78,252)	—
Direct Awards				
Lead Hazard Reduction Program	14.905	TXLHD0435-20	1,945,688	—
Subtotal for Lead Hazard Reduction Demonstration Grant Program			1,945,688	—
<b>Total Department of Housing and Urban Development</b>			<b>18,057,167</b>	<b>5,061,478</b>
<b>DEPARTMENT OF THE INTERIOR (NATIONAL PARK SERVICE)</b>				
Passed through Texas Historical Commission				
Ft Worth Historic Survey Project	15.904	TX-20-10028	842	—
Subtotal for Historic Preservation Fund Grants-In-Aid			842	—
Direct Awards				
Alliance Park	15.916	48-001135/55-000030	226	—
Subtotal Outdoor Recreation Acquisition, Development and Planning			226	—
<b>Total Department of the Interior (National Park Service)</b>			<b>1,068</b>	—
<b>DEPARTMENT OF JUSTICE</b>				
Passed through Tarrant County				
TCSO Human Trafficking Task Force PY 24-26	16.320	CSC 61029	14,224	—
Subtotal for Services for Trafficking Victims			14,224	—
Passed through the City of Dallas				
Internet Crimes Against Children PY 23-24	16.543	CSC 49286	15,952	—
Subtotal for Missing Children's Assistance			15,952	—
Passed through the Office of the Governor, Criminal Justice Division				
Victims of Crime Act 2024	16.575	3059706	157,332	—
FY24 First Responder Mental Health Program	16.575	4704501	33,574	—
Subtotal for Crime Victims Assistance			190,906	—
Passed through One Safe Place				
Project Safe Neighborhoods	16.609	CSC 57506	18,826	—
Subtotal for Project Safe Neighborhoods			18,826	—
Direct Awards				
COPS Hiring Program	16.710	2020UMWX0216	94,335	—
COPS Hiring Program 2023	16.710	15JCOPS-23-GG-04966-UHPX	414,970	—
Subtotal for Public Safety Partnership and Community Policing Grants			509,305	—
Direct Awards				
Justice Assistance Grant PY 21	16.738	15PBJA-21-GG-01878-JAGX	173,777	6,395
Justice Assistance Grant PY 22	16.738	15PBJA-22-GG-02085-JAGX	425,130	172,649
Justice Assistance Grant PY 23	16.738	15PBJA-23-GG-03844-JAGX	5,550	—
Subtotal for Edward Byrne Memorial Justice Assistance Grant Program			604,457	179,044

(continued)

**CITY OF FORT WORTH, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR YEAR ENDED SEPTEMBER 30, 2024**

Grant Agency/Project Title	Assistance Listing Number	Contract Number	Expenditures	Pass Through Expenditures
Direct Awards				
DNA Capacity Enhancement & Backlog Reduction Program PY 21	16.741	15PBJA-21-GG-03187-DNAX	75,086	—
DNA Capacity Enhancement & Backlog Reduction Program PY 22	16.741	15PBJA-22-GG-01725-DNAX	512,464	—
DNA Capacity Enhancement & Backlog Reduction Program PY 23	16.741	15PBJA-23-GG-01370-DNAX	442,491	—
Subtotal for DNA Backlog Reduction Program			1,030,041	—
Direct Awards				
Federal Asset Forfeiture Program	16.922	N/A	600,518	—
Subtotal for Equitable Sharing Program			600,518	—
<b>Total Department of Justice</b>			<b>2,984,229</b>	<b>179,044</b>
<b>DEPARTMENT OF TRANSPORTATION</b>				
Direct Awards				
Taxiway Papa Extension at Alliance Airport Phase II	20.106	3-48-0296-068-2020	146,559	—
Taxiway Papa Extension at Alliance Airport Phase III	20.106	3-48-0296-072-2021	2,786,369	—
Fort Worth Alliance Airport Noise Mitigation 2021	20.106	3-48-0296-069-2021	35,405	—
Runway Extension Alliance 16L/34R 2015	20.106	3-48-0296-056-2015	(7,485)	—
Fort Worth Alliance Airport Noise Mitigation Phase I	20.106	3-48-0296-075-2023	8,699,331	—
Fort Worth Alliance Cargo Entitlement 2023	20.106	3-48-0296-076-2023	3,092,477	—
Fort Worth Alliance Airport Noise Mitigation Phase II	20.106	3-48-0296-077-2023	3,222,356	—
Airport Rescue Grant	20.106	3-48-0296-073-2022	433,712	—
Subtotal for Airport Improvement Programs and COVID-19 Airport Programs			18,408,724	—
Passed through Texas Department of Transportation				
FWM Airport Apron & Taxilane Reconstruction	20.106	2002MEACH	145,674	—
FWM Airport Master Plan Update	20.106	20MPMEACH	9,159	—
FWS Airport Master Plan	20.106	23MPSPINK	133,777	—
FWS Airport Northeast Side Hangar Taxilane	20.106	2102SPINK	7,680	—
FWS Airport Northeast Side Hangar Taxilane	20.106	2302SPINK	1,328,697	—
COVID-19 Airport Coronavirus Relief Grant	20.106	21TWSPINK	8,085	—
FWM Airport Apron & Taxiway Reconstruction	20.106	2402MEACH	198,437	—
FWS Hangar Drainage Improvement Design	20.106	2402FWSPK	2,009	—
Subtotal for Airport Improvement Programs and COVID-19 Airport Programs			1,833,518	—
Subtotal for Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs			20,242,242	—
Passed through Texas Department of Transportation				
Centreport Trail Phase I	20.205	0902-90-050	2,812,459	—
Centreport Trail Phase II	20.205	0902-00-235	189,650	—
Trinity Trails Clear Fork East Bank Extension	20.205	0902-48-869	341	—
Meandering Road/LT JG Barnett Road	20.205	0902-90-046 / 0902-90-172	375,960	—
Horne Street	20-205	0902-90-148	363,615	—
Incident Signal Retiming	20.205	CSC 56651	(17,501)	—
Active Corridor Management System	20.205	0902-90-018	(89,653)	—
Safe Routes to School North District	20.205	0902-90-082	67,741	—
University Dr. from Trail Dr to Rosedale St	20.205	0902-90-169	401,205	—
Trinity Trails East Fort Worth Extension	20.205	0902-90-031	(113,232)	—
Bomber Spur Trail, Calmont to Camp Bowie	20.205	0902-90-227 / 0902-90-226	806,317	—
East 1st St; East 4th St to Haltom Rd	20.205	0902-90-195	1,041,287	—

(continued)

**CITY OF FORT WORTH, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR YEAR ENDED SEPTEMBER 30, 2024**

Grant Agency/Project Title	Assistance Listing Number	Contract Number	Expenditures	Pass Through Expenditures
East 4th St; IH-35W to East 1st St	20.205	0902-90-196	1,122,239	—
Safe Routes to School D McRae/Daggett/Montessori	20.205	0902-90-083	8,130	—
Butler Housing Program	20.205	0902-90-229	1,090,578	—
Subtotal for Highway Planning and Construction			8,059,136	—
Passed through Texas Department of Transportation				
Arcadia Trail South Extension	20.219	RT015010	105,011	—
Subtotal for Recreational Trails Program			105,011	—
Passed through Texas Department of Transportation				
STEP Comprehensive 2022	20.600	2022-FORTWORTH-S-1YG-00062	1,218	—
STEP Comprehensive 2024	20.600	2024-FORTWORTH-S-1YG-00072	254,158	—
STEP Commercial Motor Vehicle 2022	20.600	2022-FORTWORTH-S-CMV-00021	(2,335)	—
STEP Commercial Motor Vehicle 2024	20.600	2024-FORTWORTH-S-CMV-00028	76,760	—
STEP Operation Slowdown 2024	20.600	2024-FORTWORTH-OPSLOW-00018	10,924	—
STEP Impaired Driving Mobilization 2023	20.600	2023-FORTWORTH-IDM-00028	(11,467)	—
Subtotal for State and Community Highway Safety			329,258	—
STEP Impaired Driving Mobilization 2023	20.616	2023-FORTWORTH-IDM-00028	11,467	—
Subtotal for State and Community Highway Safety			11,467	—
Subtotal for Highway Safety Cluster			340,725	—
Direct Awards				
Fort Worth Citywide Safety Action Plan	20.939	693JJ32440017	24,677	—
Subtotal for Safe Streets and Roads for All			24,677	—
<b>Total Department of Transportation</b>			<b>28,771,791</b>	—
<b>DEPARTMENT OF THE TREASURY</b>				
Direct Awards				
COVID-19 Emergency Rental Assistance Program 2	21.023	CSC 56891	64,010	4,712
Subtotal for Emergency Rental Assistance Program			64,010	4,712
Direct Awards				
COVID-19 American Rescue Plan Act	21.027	N/A	67,329,838	2,237,460
Subtotal for Coronavirus State and Local Fiscal Recovery Funds			67,329,838	2,237,460
Passed through Tarrant County				
Northwest Tower	21.027	CSC 58262	500,300	—
LVT Rise Childcare Facility	21.027	CSC 60515	2,750,000	—
Subtotal for Coronavirus State and Local Fiscal Recovery Funds			3,250,300	—
<b>Total Department of the Treasury</b>			<b>70,644,148</b>	<b>2,242,172</b>

(continued)

**CITY OF FORT WORTH, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR YEAR ENDED SEPTEMBER 30, 2024**

Grant Agency/Project Title	Assistance Listing Number	Contract Number	Expenditures	Pass Through Expenditures
<b>EQUAL EMPLOYMENT OPPORTUNITY COMMISSION</b>				
Direct Awards				
Equal Employment Opportunity Commission 2020	30.001	45310019C0049	3,502	—
Fair Employment Practice Agency 2022	30.001	45310022C0045	25,324	—
Fair Employment Practice Agency 2023	30.001	45310022C0045P00001	29,694	—
Subtotal for Employment Discrimination Title VII of the Civil Rights Act of 1964			58,520	—
<b>Total Equal Employment Opportunity Commission</b>			<b>58,520</b>	—
<b>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</b>				
Direct Awards				
ILL Lending Reimbursement PY 16	45.310	900131	53,958	—
ILL Lending Reimbursement PY 17	45.310	900661	49,376	—
ILL Lending Reimbursement PY 18	45.310	901050	44,849	—
ILL Lending Reimbursement PY 19	45.310	970534	45,072	—
ILL Lending Reimbursement PY 20	45.310	901567	25,115	—
ILL Lending Reimbursement PY 21	45.310	903254	5,333	—
ILL Lending Reimbursement PY 22	45.310	903291	18,383	—
ILL Lending Reimbursement PY 23	45.310	903707	21,934	—
ILL Lending Reimbursement PY 24	45.310	904053	16,404	—
Texas Treasures Grant Program 2024	45.310	CSC 59794	39,189	—
Subtotal for Grants to States			319,613	—
<b>Total Institute of Museum and Library Services</b>			<b>319,613</b>	—
<b>ENVIRONMENTAL PROTECTION AGENCY</b>				
Passed through Texas Commission on Environmental Quality				
PM 2.5 Local Air Pollution Monitoring 2023	66.034	582-23-40031	60,601	—
Subtotal for Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act			60,601	—
Passed through Texas Water Development Board				
Clean Water State Revolving Fund Series 2010B	66.458	L090003	3,706,406	—
Clean Water State Revolving Fund Series 2015	66.458	L1000345	882,256	—
Clean Water State Revolving Fund Series 2017B	66.458	L1001056	81,696	—
Subtotal for Capitalization Grants for Clean Water State Revolving Fund Cluster			4,670,358	—
Passed through Texas Commission on Environmental Quality				
Texas Commission on Environmental Quality PY 21-23	66.605	582-22-30132	53,137	—
Subtotal for Performance Partnership Grants			53,137	—
Direct Awards				
Environmental Protection Agency Brownfield Funding	66.818	4B-02F40201-0	7,205	—
Subtotal for Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements			7,205	—
<b>Total Environmental Protection Agency</b>			<b>4,791,301</b>	—
<b>DEPARTMENT OF ENERGY</b>				
Passed through the Texas Department of Housing and Community Affairs				
Weatherization Assistance Program 2022	81.042	56220003755	(5,964)	—

(continued)



**CITY OF FORT WORTH, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR YEAR ENDED SEPTEMBER 30, 2024**

Grant Agency/Project Title	Assistance Listing Number	Contract Number	Expenditures	Pass Through Expenditures
Weatherization Assistance Program 2023	81.042	56230004072	467,541	—
Bipartisan Infrastructure Law Weatherization Assistance Program 2023	81.042	55220004050	235,927	—
Subtotal for Weatherization Assistance for Low-Income Persons			697,504	—
<b>Total Department of Energy</b>			<b>697,504</b>	—
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Passed through Texas Department of Housing and Community Affairs				
Comprehensive Energy Assistance Program PY 23	93.568	58230003822	139,519	—
Comprehensive Energy Assistance ES Program PY 23	93.568	58930003975	466,484	—
Comprehensive Energy Assistance Program PY 24	93.568	58240004012	7,643,508	—
Comprehensive Energy Assistance Program 2 PY 24	93.568	58940004160	323,074	—
Low-Income Household Water Assistance Program PY 21	93.568	34210003670	918,013	—
Low-Income Home Energy Assistance Program PY 23	93.568	81230003873	341,480	—
Low-Income Home Energy Assistance Program PY 22	93.568	81220003605	(240)	—
Low-Income Home Energy Assistance Program PY 24	93.568	81240004098	262,212	—
Subtotal for Low-Income Home Energy Assistance			10,094,050	—
Passed through Texas Department of Housing and Community Affairs				
Community Services Block Grant PY 19	93.569	61190003034	564	—
Community Services Block Grant PY 22	93.569	61220003629	(5,130)	—
Community Services Block Grant PY 23	93.569	61230003783	827,152	—
Community Services Block Grant PY 24	93.569	61240004121	1,375,998	—
2021 Community Services Block Grant - Discretionary Fund 1	93.569	61910003703	5,130	—
2023 Community Services Block Grant - Discretionary Fund 1	93.569	61230004193	18,965	—
Subtotal for 477 Cluster			2,222,679	—
<b>Total Department of Health and Human Services</b>			<b>12,316,729</b>	—
<b>EXECUTIVE OFFICE OF THE PRESIDENT</b>				
Direct Awards				
HIDTA Asset Forfeiture Program	95.001	N/A	120,136	—
Subtotal High-Intensity Drug Trafficking Area Program			120,136	—
<b>Total Executive Office of the President</b>			<b>120,136</b>	—
<b>DEPARTMENT OF HOMELAND SECURITY</b>				
Pass through Texas Water Development Board				
CAH Voluntary Acquisition Project	97.029	1700012478	514,282	—
Subtotal for Flood Mitigation Assistance			514,282	—
Direct Awards				
FEMA-2021 Winter Storm	97.036	184306	34,320	—
Subtotal for Direct Disaster Grants-Public Assistance (Presidentially Declared Disasters)			34,320	—
Direct Awards				
Assistance to Firefighters Grant Program 2019	97.044	EMW-2019-FP-01153	(36,605)	—
Assistance to Firefighters Grant Program 2021	97.044	EMW-2021-FG-07748	522,726	—
Subtotal for Assistance to Firefighters Grant			486,121	—

(continued)

**CITY OF FORT WORTH, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR YEAR ENDED SEPTEMBER 30, 2024**

Grant Agency/Project Title	Assistance Listing Number	Contract Number	Expenditures	Pass Through Expenditures
Passed through Texas Office of the Governor, Homeland Security Grants Division				
HSGP 2021 Drone Detection Sensors	97.067	4923901	38,284	—
HSGP 2021 First Responder Radios	97.067	4923701	234,012	—
HSGP 2021 INTEX Fusion Center	97.067	4924001	47,262	—
HSGP 2021 LETPA	97.067	3419805 / 4244001	237,524	—
HSGP 2021 UASI JEOC Sustainment	97.067	2981407	160,000	—
HSGP 2021 Emergency Management Vehicle	97.067	4923801	79,888	—
HSGP 2022 UASI LE	97.067	4570501	707,093	—
HSGP 2022 UASI Planning	97.067	2981408 / 2981808 / 4570301	378,288	—
HSGP 2022 UASI M&A	97.067	2982008	81,895	—
HSGP 2022 UASI Special Response Teams	97.067	4128703	533,453	—
HSGP 2023 SHSP HazMat Dry Decon	97.067	4852101	13,951	—
HSGP 2023 UASI Arson / Bomb Squad	97.067	4898701	27,522	—
HSGP 2023 UASI Community Preparedness and Resilience	97.067	4570302	300,096	—
HSGP 2023 UASI Cybersecurity Consultants	97.067	4900801	65,279	—
HSGP 2023 UASI Election Security	97.067	4901301	1,310	—
HSGP 2023 UASI INTEX Intel Dark Web Analyst	97.067	4899501	84,338	—
HSGP 2023 UASI INTEX SMART Team	97.067	4899801	16,517	—
HSGP 2023 UASI JEOC Sustainment	97.067	2981409	45,440	—
HSGP 2023 UASI M&A	97.067	2982009	49,641	—
HSGP 2023 UASI Physical Security Cyber/IT	97.067	4900501	78,170	—
HSGP 2023 UASI Planning	97.067	2981809	362,149	—
HSGP 2023 UASI Rescue Task Force Equipment	97.067	4897401	30,688	—
HSGP 2023 UASI Special Response Teams - Travel and Equipment	97.067	4897201	199,436	—
Subtotal for Homeland Security Grant Program			3,772,236	—
Direct Awards				
Staffing for Adequate Fire and Emergency Response 2018	97.083	EMW-2018-FH-00424	(14,410)	—
Staffing for Adequate Fire and Emergency Response 2019	97.083	EMW-2019-FF-01787	3,491,800	—
Subtotal for Staffing for Adequate Fire and Emergency Response (SAFER)			3,477,390	—
Passed through Texas Commission on Environmental Quality				
BioWatch Air Monitoring Grant	97.091	582-21-22371	340,933	—
Subtotal for Homeland Security BioWatch Program			340,933	—
Passed through City of Houston				
Securing the Cities Program	97.106	CSC 58342	987	—
Subtotal for Securing the Cities Program			987	—
<b>Total Department of Homeland Security</b>			<b>8,626,269</b>	—
<b>TOTAL FEDERAL DIRECT AND PASS THROUGH AWARDS</b>			<b>\$ 147,392,777</b>	<b>\$ 7,482,694</b>

(concluded)

**CITY OF FORT WORTH, TEXAS  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
FOR YEAR ENDED SEPTEMBER 30, 2024**

Grant Agency/Project Title	Contract Number	Expenditures	Pass Through Expenditures
<b>OFFICE OF THE ATTORNEY GENERAL</b>			
Direct Awards			
FY 2024 Victim Coordinator and Liaison	C-00861	\$ 27,610	—
Subtotal for Victim Coordinator and Liaison Program		<u>27,610</u>	<u>—</u>
Passed through Tarrant County Courts			
State Asset Forfeiture Funds	N/A	229,452	—
Subtotal for State Asset Forfeiture Funds		<u>229,452</u>	<u>—</u>
<b>Total Office of the Attorney General</b>		<u><b>257,062</b></u>	<u><b>—</b></u>
<b>TEXAS DEPARTMENT OF TRANSPORTATION</b>			
Direct Awards			
Airport Routine Maintenance Program Spinks 2024	M2402SPNK	100,000	—
Airport Routine Maintenance Program Meacham 2024	M2402MECH	100,000	—
Airport Routine Maintenance Program Alliance 2024	M2402ALNC	96,703	—
Airport Routine Maintenance Program Alliance 2025	M2502ALNC	1,485	—
Subtotal for Airport Routine Maintenance Program		<u>298,188</u>	<u>—</u>
Passed through North Central Texas Council of Governments			
Community Facilities Agreement-American Airlines	0902-90-116	391,394	—
Subtotal for North Central Texas Council of Governments		<u>391,394</u>	<u>—</u>
<b>Total Texas Department of Transportation</b>		<u><b>689,582</b></u>	<u><b>—</b></u>
<b>TEXAS COMMISSION ON ENVIRONMENTAL QUALITY</b>			
Direct Awards			
Air Pollution Compliance Monitoring	582-23-40126	278,457	—
<b>Total Texas Commission On Environmental Quality</b>		<u><b>278,457</b></u>	<u><b>—</b></u>
<b>TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS</b>			
Direct Awards			
Homeless Housing and Services Program PY 22	63226010016	80,869	80,869
Homeless Housing and Services Program PY 24	63246010006	298,126	298,126
Homeless Housing and Services Program Youth PY 22	18226010016	85,096	85,096
Homeless Housing and Services Program Youth PY 23	18236010006	31,675	31,675
Homeless Housing and Services Program Youth PY 24	18246010006	76,657	76,657
Texas Ending Homelessness	30246010006	64,104	64,104
<b>Total Texas Department of Housing and Community Affairs</b>		<u><b>636,527</b></u>	<u><b>636,527</b></u>
<b>TEXAS VETERANS COMMISSION</b>			
Direct Awards			
General Assistance Program PY 22-23	GT-FVA22-035	(423)	—
General Assistance Program PY 23-24	R-2022-05888	217,792	—
General Assistance Program PY 24-25	FVA24-F-099	35,376	—

(continued)

**CITY OF FORT WORTH, TEXAS  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
FOR YEAR ENDED SEPTEMBER 30, 2024**

<b>Grant Agency/Project Title</b>	<b>Contract Number</b>	<b>Expenditures</b>	<b>Pass Through Expenditures</b>
Housing for Texas Heroes Program PY 23-24	R-2022-20893	273,918	—
<b>Total Texas Veterans Commission</b>		<b>526,663</b>	<b>—</b>
<b>TEXAS PARKS AND WILDLIFE</b>			
Direct Awards			
Diamond Hill Community Center	56-000012	(136,157)	—
<b>Total Texas Parks and Wildlife</b>		<b>(136,157)</b>	<b>—</b>
<b>OFFICE OF THE GOVERNOR</b>			
Direct Awards			
SH Bullet Resistant Shields Grant Program	4584201	895,605	—
<b>Total Office Of The Governor</b>		<b>895,605</b>	<b>—</b>
<b>TEXAS DEPARTMENT OF MOTOR VEHICLES</b>			
Passed through Tarrant County			
Tarrant Regional Auto Crimes Task Force	CSC 60441	128,118	—
<b>Total Texas Department of Motor Vehicles</b>		<b>128,118</b>	<b>—</b>
<b>TEXAS WATER DEVELOPMENT BOARD</b>			
Direct Awards			
CAH Voluntary Acquisition Project	1700012478	34,418	—
<b>Total Texas Water Development Board</b>		<b>34,418</b>	<b>—</b>
<b>TOTAL STATE AWARDS</b>		<b>\$ 3,310,275</b>	<b>\$ 636,527</b>

(concluded)

**CITY OF FORT WORTH, TEXAS  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE  
AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

**1. GENERAL**

The accompanying Schedule of Expenditures of Federal and State Awards (the “Schedule”) presents the activity of all applicable federal and state awards of the City of Fort Worth, Texas (the “City”) for the year ended September 30, 2024.

For the purposes of the Schedule, federal and state awards include all grants, contracts and similar agreements entered into directly between the City and agencies and departments of the federal and State of Texas governments and all subawards to the City pursuant to federal and state grants, contracts and similar agreements. Major programs are identified by the independent auditor in accordance with the provisions of 2 CFR 200 and the Texas Grant Management Standards (“TxGMS”).

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES FOR FEDERAL AND STATE AWARDS**

Expenditures for direct costs and employee benefits are recognized as incurred using the modified accrual basis of accounting (accrual basis for proprietary funds) to the extent grants are approved and applicable government cost principles specified by each grant, contract, and agreement. Such expenditures are recognized following the cost principles contained in 2 CFR 200, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available. The City neither recovers indirect costs unless expressly allowed by each award, nor does the City utilize the 10% de minimis indirect cost rate contained in 2 CFR 200 for entities that have never had an approved rate.

Additionally, amounts reported as expenditures in the Schedule may not agree with the amounts in the related financial reports filed with the grantor agencies because of accruals that would not be included until the next report filed with the agency.

**3. COMMITMENTS AND CONTINGENCIES**

The City participates in several federal and state grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies. Therefore, to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required, and the collectability of any related receivable at September 30, 2024 may be impaired. In the opinion of management, there are no significant contingent liabilities relating to compliance with rules and regulations governing the grants.

**4. OUTSTANDING LOAN BALANCES**

The City has outstanding non-federal loans payable under the Clean Water State Revolving Loan Fund from the Texas Water Development Board (TWDB), as a pass-through agency for the Environmental Protection Agency (Assistance Listing Number 66.458). As of September 30, 2024 the outstanding loan balances were:

TWDB Series 2015	\$ 20,475,000
TWDB Series 2015- Due within One Year	<u>1,900,000</u>
TWDB Series 2015 Total	<u><u>22,375,000</u></u>
TWDB Series 2017	12,240,000
TWDB Series 2017- Due within One Year	<u>480,000</u>
TWDB Series 2017 Total	<u><u>12,720,000</u></u>
TWDB Series 2020	47,150,000
TWDB Series 2020- Due within One Year	<u>3,115,000</u>
TWDB Series 2020 Total	<u><u>\$ 50,265,000</u></u>

**CITY OF FORT WORTH, TEXAS**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE**  
**AWARDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

**4. OUTSTANDING LOAN BALANCES (CONTINUED)**

The City has an outstanding non-federal loan payable under the Drinking Water State Revolving Loan Fund from the Texas Water Development Board (TWDB), as a pass-through agency for the Environmental Protection Agency (Assistance Listing Number 66.468). As of September 30, 2024, the outstanding loan balance was:

TWDB Series 2009 ARRA	\$	4,770,000
TWDB Series 2009 ARRA- Due within One Year		<u>815,000</u>
TWDB Series 2009 ARRA Total	\$	<u><u>4,770,000</u></u>

**5. NONCASH AWARDS**

Certain federal financial awards programs involve other-than-cash awards. Such items were immaterial for the year ended September 30, 2024.



# **Schedule of Findings and Questioned Costs**





## Section I – Summary of Auditor’s Results

### *Financial Statements*

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified       Qualified       Adverse       Disclaimer

2. Internal control over financial reporting:

Material weakness(es) identified?       Yes       No

Significant deficiency(ies) identified?       Yes       None Reported

3. Noncompliance material to the financial statements noted?

Yes       No

### *Federal and State Awards*

4. Internal control over major federal and state awards programs:

Material weakness(es) identified?       Yes       No

Significant deficiency(ies) identified?       Yes       None Reported

5. Type of auditor's report issued on compliance for major federal and state award program(s):

Unmodified       Qualified       Adverse       Disclaimer

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

Yes       No

7. Identification of major federal and state programs:

*Federal Awards*

<b><u>Assistance Listing Number(s)</u></b>	<b><u>Name of Federal Program or Cluster</u></b>
14.218	CDBG Entitlement Cluster (including COVID-19)
21.027	Coronavirus State and Local Fiscal Recovery Funds
66.458	Clean Water State Revolving Fund Cluster
97.067	Homeland Security Grant Program
14.239	HOME Investment Partnerships Program (including COVID-19)

*State Awards*

<b><u>Contract Number(s)</u></b>	<b><u>Name of Federal Program or Cluster</u></b>
4584201	SH Bullet Resistant Shields Program
63226010016; 63246010006; 18226010016; 18236010016; 18246010016; 30246010006	Homeless Housing and Services Program

8. Dollar threshold used to distinguish between Type A and Type B programs for Federal Awards: \$3,000,000.
9. Dollar threshold used to distinguish between Type A and Type B programs for State Awards: \$750,000.
10. Auditee qualified as a low-risk auditee for Federal?       Yes       No

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**Section II – Financial Statement Findings**

<b>Reference Number</b>	<b>Finding</b>
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No matters are reportable.

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**Section III – Federal and State Award Findings and Questioned Costs**

Reference Number	Finding
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No matters are reportable.

# Corrective Action Plan



**CITY OF FORT WORTH, TEXAS  
CORRECTIVE ACTION PLAN  
YEAR ENDED September 30, 2024**

**FINDINGS AND QUESTIONED COSTS RELATED TO FEDERAL AND STATE AWARDS**

No matters are reportable.



# Summary Schedule of Prior Year Findings





City of Fort Worth, Texas  
Summary Schedule of Prior Audit Findings  
Year Ended September 30, 2024

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**Section IV – Summary Schedule of Prior Audit Findings**

Reference Number	Summary of Finding	Status
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No matters are reportable.



# List of Acronyms

ACFR	Annual Comprehensive Financial Report
ARPA	American Rescue Plan Act
CAPER	Consolidated Annual Performance and Evaluation Report
CDBG	Community Development Block Grant
CEAP	Comprehensive Energy Assistance Program
CFR	Code of Federal Regulations
CFW or COFW	City of Fort Worth
CHDO	Community Housing Development Organizations
CJD	Criminal Justice Division
COVID 19	Coronavirus Disease 2019
COPS	Community Oriented Policing Services
CSBG	Community Services Block Grant
DEA	Drug Enforcement Administration
DNA	Deoxyribonucleic Acid
DOE	Department of Energy
DOJ	Department of Justice
DOT	Department of Treasury
EPA	Environmental Protection Agency
ERAP	Emergency Rental Assistance Program
ERP	Enterprise Resource Planning
FAA	Federal Aviation Administration
FMC	Federal Motor Carrier
FMS	Financial Management System
FHAP	Fair Housing Assistance Program
FWEDC	Fort Worth Economic Development Corporation
FY	Fiscal Year
GASB	Governmental Accounting Standards Board
HHW	Hazardous Household Waste

# List of Acronyms

HOME	Home Investment Partnership Program
HOPWA	Housing Opportunities for Persons With AIDS
HSGP	Homeland Security Grant Program
HUD	Housing and Urban Development
IDIS	Integrated Disbursement and Information System
JAG	Justice Assistance Grant
LIHEAP	Low Income Home Energy Assistance Program
NCTCOG	North Central Texas Council of Governments
OJJDP	Office of Juvenile Justice and Delinquency Prevention
OMB	Office of Management and Budget
PY	Program Year
RAMP	Routine Airport Maintenance Program
RAS	Risk Advisory Services
RFL	Revolving Loan Program
SCRAM	Sex Crime Apprehension and Monitoring
SRF	State Revolving Fund
STEP	Selective Traffic Enforcement Program
TDA	Texas Department of Agriculture
TDHCA	Texas Department of Housing and Community Affairs
TPW	Transportation and Public Works
TPWD	Texas Parks and Wildlife Department
TxGMS	Texas Grants Management Standards



