

CITY OF HOUSTON, TEXAS
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2020

CITY OF HOUSTON, TEXAS

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**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 Auditors' Report

To the Honorable Mayor, Members of
City Council and City Controller of the
City of Houston, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Houston, Texas (the "City"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 11, 2020.

Our report includes a reference to other auditors who audited the financial statements of the Firefighters' Relief and Retirement Pension Trust Fund, the Municipal Employees' Pension Trust Fund, and the Police Officers' Pension Trust Fund, blended component units of the City, which, in the aggregate, represent 100% of the assets and net position of the pension trust funds, within the fiduciary funds. Except for Houston Area Library Automated Network and Lamar Terrace Public Improvement District, we did not audit the financial statements of any governmental discretely presented component units which represent 7.7%, (13%) and 7.8%, respectively, of the assets, net position (deficit), and revenues of the governmental activities or any business-type discretely presented component units which represents 6.3%, 17.6% and 16.2%, respectively, of the assets, net position, and revenues of the business-type activities. 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. Except for the Houston Forensic Science Center, Houston Recovery Center LGC and Uptown Development Authority, which were audited under *Governmental Auditing Standards*, all other governmental and business-type discretely presented component units audited by other auditors were not audited in accordance with *Governmental Auditing Standards*.

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 opinions 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 deficiency 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 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 result of that testing, and not to provide an opinion on the effectiveness of the City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

 

December 11, 2020
Houston, Texas

**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 State of Texas Uniform Grant
Management Standards**

Independent Auditors' Report

To the Honorable Mayor, Members of
City Council and City Controller of the
City of Houston, Texas

Report on Compliance for Each Major Federal and State Program

We have audited the City of Houston, Texas (the "City") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the State of Texas *Uniform Grants Management Standards* ("UGMS") that could have a direct and material effect on each of the City's major federal and state programs for the year ended June 30, 2020. 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.

The City's basic financial statements include the operations of the Houston Forensic Science Center and Houston Recovery Center LGC, which expended \$1,549,773 and \$1,492,532 in federal awards, respectively, which is not included in the City's schedule of expenditures of federal and state awards during the year ended June 30, 2020. Our audit described above, did not include the operations of Houston Forensic Science Center and Houston Recovery Center LGC because those entities engaged other auditors to perform an audit of compliance.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the audit requirements of the State of Texas UGMS. Those standards, the Uniform Guidance and the State of Texas UGMS require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the City 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 June 30, 2020.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and the State of Texas UGMS, and which are described in the accompanying schedule of findings and questioned costs as item 2020-001. Our opinion on each major federal and state program is not modified with respect to these matters.

The City's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs and a plan to take corrective measures in a separate document, prepared by the City, called the corrective action plan. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the State of Texas UGMS, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we

did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-001, that we consider to be a significant deficiency.

The City's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs and a plan to take corrective measures in a separate document, prepared by the City, called the corrective action plan. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

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

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 City, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 11, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and the State of Texas UGMS 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.

McConnell & Jones LLP Banks, Finley, White & Co.

January 15, 2021
Houston, Texas

CITY OF HOUSTON, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

FEDERAL AWARDS

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Award Number</u>	<u>Award/Pass Through Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Awards Expenditures</u>
US Department of Agriculture Food and Nutrition Services					
Pass-Through Awards					
<i>Texas Health and Human Services Commission</i>					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	196TX507W1003	2017-049799-001-02	-	3,513,086
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	196TX507W5003	2017-049799-001-02	-	234,688
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	206TX507W1003	2017-049799-001-04	-	6,483,963
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	206TX507W5003	2017-049799-001-04	-	685,820
COVID-19 - WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	206TX507W5003	2017-049799-001-04	-	18,032
<i>Total Texas Health and Human Services Commission</i>				-	10,935,589
<i>Texas Department of Agriculture Food and Nutrition Services</i>					
Child and Adult Care Food Program	10.558	186TX332N1099	CE ID 01525	-	78,229
Child and Adult Care Food Program	10.558	196TX332N1099	TX101100701525	-	310,745
				-	388,974
Summer Food Service Program for Children	10.559	176TX332N1099	TX101100701525	-	(15,309)
Summer Food Service Program for Children	10.559	186TX332N1099	TX101100701525	-	620,609
Summer Food Service Program for Children	10.559	196TX332N1099	TX101100701525	-	291,993
				-	897,293
<i>Total Texas Department of Agriculture Food and Nutrition Services</i>				-	1,286,267
Total Pass-Through Awards				\$ -	\$ 12,221,856
Total US Department of Agriculture Food and Nutrition Services				\$ -	\$ 12,221,856
US Department of Commerce					
Pass-Through Award					
<i>Texas General Land Office</i>					
Coastal Zone Management Administration Awards	11.419	NA18NOS4190153	19-058-000-B092	\$ -	\$ 56,551
<i>Total Texas General Land Office</i>				-	56,551
Total Pass-Through Awards				\$ -	\$ 56,551
Total US Department of Commerce				\$ -	\$ 56,551
US Department of Housing and Urban Development					
Direct Awards					
Community Development Block Grants/Entitlement Grants	14.218	B-10-MC-48-0018	-	\$ -	\$ 495,899
Community Development Block Grants/Entitlement Grants	14.218	B-13-MC-48-0018	-	182,877	627,270
Community Development Block Grants/Entitlement Grants	14.218	B-14-MC-48-0018	-	19,239	1,094,886
Community Development Block Grants/Entitlement Grants	14.218	B-15-MC-48-0018	-	200,967	304,103
Community Development Block Grants/Entitlement Grants	14.218	B-16-MC-48-0018	-	165,486	2,865,453
Community Development Block Grants/Entitlement Grants	14.218	B-18-MC-48-0018	-	1,985,993	4,431,612
Community Development Block Grants/Entitlement Grants	14.218	B-19-MC-48-0018	-	280,535	13,308,474
Community Development Block Grants/Entitlement Grants	14.218	TX24SPG501	-	-	84,910
Community Development Block Grants/Entitlement Grants	14.218	E-95-EZ-48-0006	-	-	249,522
Community Development Block Grants/Entitlement Grants	14.218	B-08-MN-48-0400	-	-	200,128
Community Development Block Grants/Entitlement Grants	14.218	B-11-MN-48-0400	-	-	522,949
Community Development Block Grants/Entitlement Grants	14.218	B-16-MH-48-0001	-	950,842	3,541,765
Community Development Block Grants/Entitlement Grants	14.218	4600014639	-	-	6,604,682

See notes to the Schedule of Expenditures of Federal and State Awards

CITY OF HOUSTON, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Award Number</u>	<u>Award/Pass Through Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Awards Expenditures</u>
Community Development Block Grants/Entitlement Grants	14.218	4600012117, ADH0016, ADH0010, ADH0021, RRL0061, RRL0060, RRL0055, RRL0056, RRL2062, 4600011937, HPB0030, HPB0055, HPB0057, HPB0053, HNN0013, HNN0014, HPB0017, HPA0146, UHL0156, UHL0143, HNN0009, HPA0033, HPB0037, UHL0170, UHL0127	-	-	24,841,175
				3,785,939	59,172,828
Emergency Solutions Grant Program	14.231	E-18-MC-48-0018	-	1,805,363	1,808,984
Emergency Solutions Grant Program	14.231	E-19-MC-48-0018	-	174,102	265,531
COVID-19 - Emergency Solutions Grant Program	14.231	E-20-MC-48-0018	-	-	4,406
COVID-19 - Emergency Solutions Grant Program	14.231	B-20MW-48-0018	-	-	5,944
				1,979,465	2,084,865
Home Investment Partnerships Program	14.239	M06-MC-48-0206	-	-	265
Home Investment Partnerships Program	14.239	M07-MC-48-0206	-	-	277,497
Home Investment Partnerships Program	14.239	M14-MC-48-0206	-	-	109,958
Home Investment Partnerships Program	14.239	M15-MC-48-0206	-	-	1,871,334
Home Investment Partnerships Program	14.239	M16-MC-48-0206	-	436,328	1,002,607
Home Investment Partnerships Program	14.239	M17-MC-48-0206	-	1,265,267	2,645,602
Home Investment Partnerships Program	14.239	M18-MC-48-0206	-	-	486,319
Home Investment Partnerships Program	14.239	M19-MC-48-0206	-	-	956,270
Home Investment Partnerships Program	14.239	4600010307, 4600012320, 4600010378, 4600007830, HWA0009, ADH0011, 4600010296, RRL0047, 4600008708, 4600011668, RRL0051, RRL0066, ADH0041, RRL0057, UHM0015, UHM0010, HPA0070	-	-	18,259,649
				1,701,595	25,609,501
Housing Opportunities for Persons with AIDS	14.241	TXH17F003	-	4,567,117	4,567,117
Housing Opportunities for Persons with AIDS	14.241	TXH18F003	-	4,146,347	4,146,347
Housing Opportunities for Persons with AIDS	14.241	TXH19F003	-	365,164	695,378
COVID-19 - Housing Opportunities for Persons with AIDS	14.241	TXH20-FHW003	-	-	7,485
Housing Opportunities for Persons with AIDS	14.241	HWA0009 FC39526	-	-	2,446,494
				9,078,628	11,862,821
Community Development Block Grants Section 108 Loan Guarantees	14.248	-	-	-	4,745,316
Community Development Block Grants Section 108 Loan Guarantees	14.248	-	-	-	15,312,545
				-	20,057,861
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	TXLNG0006-19	-	-	17,713
Lead Hazard Reduction Demonstration Grant Program	14.905	TXLHD0319-17	-	-	924,478
Total Direct Awards				\$ 16,545,627	\$ 119,730,067
Pass-Through Awards					
<i>Texas General Land Office</i>					
Community Development Block Grants/State Programs and Non-Entitlement Grants in Hawaii	14.228	13-181-000-7294	-	\$ -	\$ 370,969
Community Development Block Grants/State Programs and Non-Entitlement Grants in Hawaii	14.228	14-236-000-8329	B-08-D1-48-0001	190,277	3,228,675
Community Development Block Grants/State Programs and Non-Entitlement Grants in Hawaii	14.228	B-16-DL-48-0001	19-076-008-B357	-	1,048,286
Community Development Block Grants/State Programs and Non-Entitlement Grants in Hawaii	14.228	B-17-DM-48-0001	19-147-001-B489	317,190	60,430,726
<i>Total Texas General Land Office</i>				507,467	65,078,656

See notes to the Schedule of Expenditures of Federal and State Awards

CITY OF HOUSTON, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Award Number</u>	<u>Award/Pass Through Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Awards Expenditures</u>
Total Pass-Through Awards				\$ 507,467	\$ 65,078,656
Total US Department of Housing and Urban Development				\$ 17,053,094	\$ 184,808,723
US Department of Justice					
Direct Awards					
Services for Trafficking Victims	16.320	2016-VT-BX-K010	-	\$ -	\$ 185,336
Services for Trafficking Victims	16.320	2019-VT-BX-K025	-	-	5,116
				-	190,452
Public Safety Partnership and Community Policing Grants	16.710	2014-ULWX0034	-	-	280,158
Public Safety Partnership and Community Policing Grants	16.710	2017-ULWX0017	-	-	1,125,706
				-	1,405,864
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DG-BX-0011	-	-	8,493
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DG-BX-K002	-	-	327,206
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DG-BX-K011	-	-	320,256
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-DJ-BX-0464	-	-	285,369
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0568	-	-	823,770
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0413	-	-	11,824
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0564	-	1,185,218	1,185,218
				1,185,218	2,962,136
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	2018-AR-BX-K080	-	152,141	187,310
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	2019-PM-BX-K017	-	-	7,805
				152,141	195,115
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1133	-	-	4,408
Community-Based Violence Prevention Program	16.123	2019-MU-MU-0114	-	-	21,056
Missing Children's Assistance	16.543	2018-MC-FX-K066	-	-	326,509
Bulletproof Vest Partnership Program	16.607	2018-BO-BX-18093993	-	-	237,686
Economic High-Tech and Cyber Crime Prevention	16.752	2018-IP-BX-0022	-	-	150,361
Equitable Sharing Program	16.922	-	-	-	3,787,105
Total Direct Awards				\$ 1,337,359	\$ 9,280,692
Pass-Through Awards					
<i>Office of the Texas Governor - Criminal Justice Division</i>					
Crime Victim Assistance	16.575	2016-VA-GX-0033	1359217	-	6,477
Crime Victim Assistance	16.575	2016-VA-GX-0033	3525301	-	367,882
Crime Victim Assistance	16.575	2018-V2-GX-0040	3525302	-	863,209
Crime Victim Assistance	16.575	2018-V2-GX-0040	3327902	25,663	135,727
				25,663	1,373,295
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0053	3593301	-	49,085
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-DJ-BX-0161	3593601	-	9,195
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-DJ-BX-0161	3067303	-	34,361
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-DJ-BX-0161	3054003	-	24,784
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0485	3749801	-	56,644
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0053	3565001	-	86,586
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-DJ-BX-0161	3038202	-	37,600
				-	298,255

See notes to the Schedule of Expenditures of Federal and State Awards

CITY OF HOUSTON, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Award Number</u>	<u>Award/Pass Through Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Awards Expenditures</u>
Juvenile Justice and Delinquency Prevention	16.540	2016-JF-FX-0008	3110303	-	11,160
Project Safe Neighborhoods	16.609	2018-GP-BX-0066	3912801	-	287,350
<i>Total Office of the Texas Governor - Criminal Justice Division</i>				25,663	1,970,060
<i>Sam Houston State University</i>					
OVW Research and Evaluation Program	16.026	2016-SI-AX-0005	-	-	14,121
<i>Total Sam Houston State University</i>				-	14,121
<i>International Association of Chiefs of Police</i>					
Crime Victim Assistance/Discretionary Grants	16.582	2016-MU-GX-K026	-	-	107,783
<i>Total International Association of Chiefs of Police</i>				-	107,783
Total Pass-Through Awards				\$ 25,663	\$ 2,091,964
Total US Department of Justice				\$ 1,363,022	\$ 11,372,656
US Department of Transportation					
Direct Awards					
Airport Improvement Program	20.106	3-48-0111-100-2013	-	\$ -	\$ 4,000
Airport Improvement Program	20.106	3-48-0110-042-2018	-	-	3,150,000
Airport Improvement Program	20.106	3-48-0111-111-2018	-	-	6,111,776
Airport Improvement Program	20.106	3-48-0111-113-2019	-	-	196,515
COVID-19 - Airport Improvement Program	20.106	3-48-0111-114-2020	-	-	8,057,356
				-	17,519,647
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237	FM-MHP-0310-17-01-00	-	-	3,909
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237	FM-MHP-0393-18-01-00	-	-	532,980
				-	536,889
National Infrastructure Investments	20.933	DTFH61-16-G-00004	-	-	115,190
Total Direct Awards				\$ -	\$ 18,171,726
Pass-Through Awards					
<i>Texas Department of Transportation</i>					
State and Community Highway Safety*	20.600	69A37519300004020TX0	2019-HOUPD-S-CMV-00004	\$ -	\$ 124,870
State and Community Highway Safety*	20.600	69A37520300004020TX0	2020-HOUSTPD-S-CMV-00006	-	201,802
State and Community Highway Safety*	20.600	69A37519300004020TX0	2019-HOUSTPD-S-1YG-00022	-	281,274
State and Community Highway Safety*	20.600	69A37520300004020TX0	2020-HOUSTPD-S-1YG-00014	-	535,269
				-	1,143,215
National Priority Safety Programs*	20.616	18X920405DTX1969A37519	2019-HOUSTONPD-IDM-00012	-	53,043
National Priority Safety Programs*	20.616	18X9204040TX19	2020-HOUSTONPD-IDM00022	-	56,317
				-	109,360
Highway Planning and Construction	20.205	CM 2014(929)	CSJ#0912-72-308	-	503,864
Highway Planning and Construction	20.205	481602657M30130	CSJ#0912-00-538	-	602,997
Highway Planning and Construction	20.205	CSJ 0912-71-739		-	139,468
<i>Houston-Galveston Area Council</i>					
Highway Planning and Construction	20.205	CSJ # 912-00-529	TDOT.16.0608-01	-	2,034,120
Highway Planning and Construction	20.205	CSJ # 912-00-494	TDOT.17.0606-03	-	43,489
<i>Total Houston-Galveston Area Council</i>				-	3,323,938
<i>Total Texas Department of Transportation</i>				-	4,576,513
Total Pass-Through Awards				\$ -	\$ 4,576,513
Total US Department of Transportation				\$ -	\$ 22,748,239

See notes to the Schedule of Expenditures of Federal and State Awards

CITY OF HOUSTON, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Award Number</u>	<u>Award/Pass Through Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Awards Expenditures</u>
US Department of Treasury					
Direct Awards					
Equitable Sharing	21.016	-	-	\$ -	\$ 572,794
COVID-19 - Coronavirus Relief Fund	21.019	DR - 4485	-	\$ -	70,862,884
Total Direct Awards				\$ -	\$ 71,435,678
Total US Department of Treasury				\$ -	\$ 71,435,678
US Institute of Museum and Library Services					
Pass-Through Awards					
<i>Texas State Library and Archive Commission</i>					
Grants to States	45.310	LS-00-18-0044-18	TXT-19004	\$ -	\$ 4,010
<i>Total Texas State Library and Archive Commission</i>				-	4,010
Total Pass-Through Awards				\$ -	\$ 4,010
Total US Institute of Museum and Library Services				\$ -	\$ 4,010
US Environmental Protection Agency					
Direct Awards					
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	01F41301	-	\$ -	\$ 91,684
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	225017	582-19-90029-01	-	87,682
				-	179,366
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	BF-01F47901	-	-	35,799
Total Direct Awards				\$ -	\$ 215,165
Pass-Through Awards					
<i>Texas Commission on Environmental Quality</i>					
National Estuary Program	66.456	CE-00655006	582-19-90212	\$ -	\$ 10,844
National Estuary Program	66.456	CE-00655006	582-18-80341	-	7,940
				-	18,784
Performance Partnership Grants	66.605	900638	582-18-80076	-	53,039
Performance Partnership Grants	66.605	BG-99662717	582-18-80076-02	-	284,197
				-	337,236
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	225017	582-19-90029	-	6,449
<i>Total Texas Commission on Environmental Quality</i>				-	362,469
<i>Texas Water Development Board</i>					
Capitalization Grants for Clean Water State Revolving Funds	66.458	L1000149	-	-	661,622
Capitalization Grants for Clean Water State Revolving Funds	66.458	L1000223	-	-	1,363,304
Capitalization Grants for Clean Water State Revolving Funds	66.458	L1000382	-	-	5,128,218
Capitalization Grants for Clean Water State Revolving Funds	66.458	L1000508	-	-	25,635,484
Capitalization Grants for Clean Water State Revolving Funds	66.458	L1000938	-	-	3,976,314
				-	36,764,942
Capitalization Grants for Drinking Water State Revolving Funds	66.468	L1000222	L1000222	-	305,344
<i>Total Texas Water Development Board</i>				-	37,070,286
Total Pass-Through Awards				\$ -	\$ 37,432,755
Total US Environmental Protection Agency				\$ -	\$ 37,647,920

See notes to the Schedule of Expenditures of Federal and State Awards

CITY OF HOUSTON, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Award Number</u>	<u>Award/Pass Through Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Awards Expenditures</u>
US Department of Education					
Pass-Through Awards					
<i>Houston Independent School District</i>					
Teacher And School Leader Incentive Grants (Formerly The Teacher Incentive Fund)	84.374	U374A170050	-	\$ -	\$ 210,976
<i>Total Houston Independent School District</i>				-	210,976
Total Pass-Through Awards				\$ -	\$ 210,976
Total US Department of Education				\$ -	\$ 210,976
US Department of Health and Human Services					
Direct Awards					
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	5 NU52PS004670-05-00	-	-	815,972
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	1 NU52PS910222-01-02	-	-	702,392
				-	1,518,364
Injury Prevention and Control Research and State and Community Based Programs	93.136	6 NH28CE002395-03-02	-	-	88,604
Injury Prevention and Control Research and State and Community Based Programs	93.136	5 NH28CE002395-04-00	-	-	317,040
				-	405,644
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	6 NUE2EH001381-01-01	-	-	288,530
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	5 NUE2EH001381-02-00	-	-	247,576
				-	536,106
Substance Abuse And Mental Health Services Projects Of Regional And National Significance	93.243	6H79SP080300-01M001	-	-	560,952
Substance Abuse And Mental Health Services Projects Of Regional And National Significance	93.243	1H79SM082256-01	-	149,332	168,336
				149,332	729,288
Immunization Cooperative Agreements	93.268	6 NH23IP000734-05-02	-	-	36,590
Immunization Cooperative Agreements	93.268	1 NH23IP922597-01-00	-	-	3,103,870
COVID-19 - Immunization Cooperative Agreements	93.268	1 NH23IP922597-01-00	-	-	18,801
Immunization Cooperative Agreements	93.268	CCH622532A	-	-	2,159,690
				-	5,318,951
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	5 NU50CK000368-05-00	-	-	153,139
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6 NU50CK000557-01-07	-	-	1,739,561
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6 NU50CK000557-01-07	-	-	4,391
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6 NU50CK000368-03-04	-	-	5,042
				-	1,902,133
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	6 NU90TP921943-01-07	-	-	2,944,491
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	1 NU90TP922124-01-02	-	-	844,992
					3,789,483
HIV Prevention Activities Health Department Based	93.940	5 NU62PS924515-02-00	-	-	209,839
HIV Prevention Activities Health Department Based	93.940	5 NU62PS924515-03-00	-	-	493,939
HIV Prevention Activities Health Department Based	93.940	5 NU62PS924572-02-00	-	1,379,878	4,890,573

See notes to the Schedule of Expenditures of Federal and State Awards

CITY OF HOUSTON, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Award Number</u>	<u>Award/Pass Through Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Awards Expenditures</u>
HIV Prevention Activities Health Department Based	93.940	6 NU62PS924572-03-04	-	543,410	3,164,054
HIV Prevention Activities Health Department Based	93.940	5NU62PS005050-03-03	-	8,100	1,202,967
				1,931,388	9,961,372
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	5 NU62PS004947-04-01	-	-	(16,527)
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	6 NU62PS004947-05-02	-	-	603,896
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	1 NU62PS924593-01-00	-	-	22,530
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	6 NU62PS005092-04-03	-	220,496	355,749
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	5 NU629S005092-05-00	-	125,314	211,282
				345,810	1,176,930
Acquired Immunodeficiency Syndrome (AIDS) Activity	93.118	1 NU65PS923719-01-03	-	14,732	35,659
Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance – Financed in part by the Prevention and Public Health Fund (PPHF)	93.733	1 NH23IP922560-01-00	-	\$ -	\$ 54,290
Total Direct Awards				\$ 2,441,262	\$ 25,428,220
Pass-Through Awards					
<i>Texas Health and Human Services Commission</i>					
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	1901TXOAEA	539-16-0014-00001	\$ 8,398	\$ 8,398
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	2001TXOAEA	539-16-0014-00001	40,248	40,248
				48,646	48,646
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	1901TXOAOA	539-16-0014-00001	60,858	60,858
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	2001TXOAOA	539-16-0014-00001	60,705	60,705
				121,563	121,563
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	1901TXOAPH	539-16-0014-00001	63,348	65,976
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	2001TXOAPH	539-16-0014-00001	89,283	91,000
				152,631	156,976
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers**	93.044	1901TXOASS	539-16-0014-00001	125,448	950,750
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers**	93.044	2001TXOASS	539-16-0014-00001	162,328	2,638,674
				287,776	3,589,424
Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	1901TXOACM	539-16-0014-00001	468,782	623,971
Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2001TXOACM	539-16-0014-00001	1,506,876	1,927,164
Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	1901TXOAHF	539-16-0014-00001	831,033	866,165
Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2001TXOAHF	539-16-0014-00001	2,242,537	2,382,571
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2001TXHDC3	539-16-0014-00001	1,079	1,079
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2001TXCMC2	539-16-0014-00001	96,758	96,758
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2001TXHDC2	539-16-0014-00001	365,589	365,589
				5,512,654	6,263,297

See notes to the Schedule of Expenditures of Federal and State Awards

CITY OF HOUSTON, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Award Number</u>	<u>Award/Pass Through Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Awards Expenditures</u>
National Family Caregiver Support, Title III, Part E	93.052	1901TXO AFC	539-16-0014-00001	79,022	391,048
National Family Caregiver Support, Title III, Part E	93.052	2001TXO AFC	539-16-0014-00001	317,789	1,082,067
				<u>396,811</u>	<u>1,473,115</u>
Nutrition Services Incentive Program**	93.053	1901TXO ANS	539-16-0014-00001	53,275	53,275
Nutrition Services Incentive Program**	93.053	2001TXO ANS	539-16-0014-00001	1,191,817	1,191,817
				<u>1,245,092</u>	<u>1,245,092</u>
Medicare Enrollment Assistance Program	93.071	1701TXMIDR	539-16-0031-00003	-	9,045
Medicare Enrollment Assistance Program	93.071	1801TXMIDR	HHS000270200012	-	16,942
Medicare Enrollment Assistance Program	93.071	1801TXMIAA	539-16-0014-00001	-	10,842
Medicare Enrollment Assistance Program	93.071	1801TXMIAA	539-16-0014-00001	-	24,316
				<u>-</u>	<u>61,145</u>
State Health Insurance Assistance Program	93.324	90SAPG0015-02-02	539-16-0014-00001	-	(3,453)
State Health Insurance Assistance Program	93.324	90SAPG0015-03-00	539-16-0014-00001	-	138,021
State Health Insurance Assistance Program	93.324	90SAPG0095-01-00	539-16-0014-00001	-	36,659
				<u>-</u>	<u>171,227</u>
Money Follows the Person Rebalancing Demonstration	93.791	1LICMS300151-01-15	539-16-0031-00003	-	21,706
Money Follows the Person Rebalancing Demonstration	93.791	1LICMS300151-01-16	HHS000270200012	-	62,137
				<u>-</u>	<u>83,843</u>
Maternal and Child Health Services Block Grant to the States	93.994	B04MC30644	2016-003932	-	76,267
Maternal and Child Health Services Block Grant to the States	93.994	B04MC30644	HHS000136500014	-	73,562
				<u>-</u>	<u>149,829</u>
Environmental Public Health and Emergency Response	93.070	6 NUE1EHOO1390-01-02	-	-	109,350
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235	1901TXSRAE	HHS000229300003	-	105,031
<i>Total Texas Health and Human Services Commission</i>				<u>7,765,173</u>	<u>13,578,538</u>
<i>Texas Department of State Health Services</i>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	1 NU90TP921879-01-00	537-18-0167-00001-01	-	5,994
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	1 NU90TP921879-01-00	537-18-0167-00001-02	-	1,301,555
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	1 NU90TP921879-01-00	537-18-0132-00001	-	484
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	1 NU90TP921879-01-00	537-18-0132-00001	-	240,708
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	1 NU90TP921879-01-00	537-18-0185-00001	-	15
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	1 NU90TP921879-01-00	537-18-018500001-02	-	473,567
				<u>-</u>	<u>2,022,323</u>
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758	B010T009053	2016-003837	-	44,911
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758	NB01OT009274	HHS000438400004	-	80,391
				<u>-</u>	<u>125,302</u>

See notes to the Schedule of Expenditures of Federal and State Awards

CITY OF HOUSTON, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Award Number</u>	<u>Award/Pass Through Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Awards Expenditures</u>
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	5 NH25PS004360-05-00	HHS000309100001	-	1,099,540
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	NH25PS005182	HHS000309100001	-	621,867
				-	1,721,407
Preventive Health and Health Services Block Grant	93.991	1 NUB01OT009080-01-00	537-18-0226-00001	-	23,028
Preventive Health and Health Services Block Grant	93.991	1 NB01OT009193-01-00	HHS0004856000041	-	20,096
				-	43,124
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	U50CK000378	537-18-0345-00001	-	71,073
Opioid STR	93.788	1H79TI081729-01	HHS000734000001	1,996	30,090
<i>Total Texas Department of State Health Services</i>				1,996	4,013,319
<i>Texas Department of Family and Protective Services</i>					
Temporary Assistance for Needy Families***	93.558	1901TXTANF	529-16-0003-00006-2	-	175,974
<i>Total Texas Department of Family and Protective Services</i>				-	175,974
<i>National Center for Healthy Housing</i>					
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	1NU38OT00-300-01-00	NCHH-19-1325	-	17,550
<i>Total National Center for Healthy Housing</i>				-	17,550
<i>The University of Texas Health Science Center</i>					
Environmental Health	93.113	5 R01ES023563-05	0010389A	-	19,958
<i>Total The University of Texas Health Science Center</i>				-	19,958
<i>Women's Family Planning and Health Association</i>					
Family Planning Services	93.217	FHPHA6401-01	WHFPT	-	674,719
COVID-19 Family Planning Services	93.217	FHPHA6401-01	WHFPT	-	19,310
<i>Total Women's Family Planning and Health Association</i>				-	694,029
<i>American Association of Diabetes Educators</i>					
Scaling The National Diabetes Prevention Program To Priority Populations	93.261	17NU58DP006361-01-00	-	-	18,521
<i>Total American Association of Diabetes Educators</i>				-	18,521
<i>Gulf Coast Workforce Board</i>					
Child Care Mandatory and Matching Funds of the Child Care and Development Fund***	93.596	2816CCMC07	GCW1	-	(29,986)
Child Care Mandatory and Matching Funds of the Child Care and Development Fund***	93.596	2817CCMC07	GCW1	-	17,521
Child Care Mandatory and Matching Funds of the Child Care and Development Fund***	93.596	2818CCMC07	2816ABA000	-	14,975
Child Care Mandatory and Matching Funds of the Child Care and Development Fund***	93.596	74-6001164	2819CCMC07	-	133,759
Child Care Mandatory and Matching Funds of the Child Care and Development Fund***	93.596		2820CCMC07	-	90,299
Child Care Mandatory and Matching Funds of the Child Care and Development Fund***	93.596	2818CCMC07	2816ABA000	-	11,074
Child Care Mandatory and Matching Funds of the Child Care and Development Fund***	93.596	2820CCMC07	2816ABA000	-	20,297
				-	257,939
Temporary Assistance for Needy Families***	93.558	2001TXTANF	529-16000300006	-	1,375,845
<i>Total Gulf Coast Workforce Board</i>				-	1,633,784
<i>National Association of County and City Health Officials</i>					
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	6 NUIROT0000015-01-02	2019-041802	-	4,453
<i>Officials</i>				-	4,453

See notes to the Schedule of Expenditures of Federal and State Awards

CITY OF HOUSTON, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
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<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Award Number</u>	<u>Award/Pass Through Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Awards Expenditures</u>
<i>Harris County Public Health Environment Services</i>					
HIV Emergency Relief Project Grants	93.914	H89HA00004	19GEN0329	-	100,562
HIV Emergency Relief Project Grants	93.914	H89HA00004	20GEN0340	-	19,530
<i>Total Harris County Public Health Environment Services</i>				-	120,092
Total Pass-Through Awards				\$ 7,767,169	\$ 20,276,218
Total U.S. Department of Health and Human Services				\$ 10,208,431	\$ 45,704,438
Office of National Drug Control Policy					
Direct Awards					
High Intensity Drug Trafficking Areas Program	95.001	G17HN0001A	-	\$ -	\$ 135,278
High Intensity Drug Trafficking Areas Program	95.001	G18HN0001A	-	-	832,743
High Intensity Drug Trafficking Areas Program	95.001	G19HN0001A	-	-	2,956,399
Total Direct Awards				\$ -	\$ 3,924,420
<i>Total Office of National Drug Control Policy</i>				\$ -	\$ 3,924,420
U.S. Department of Homeland Security					
Direct Awards					
Assistance to Firefighters Grant	97.044	EMW-2018-FO-03569	-	\$ -	\$ 1,204,554
Assistance to Firefighters Grant	97.044	EMW-2018-FP-00281	-	-	112,907
				-	1,317,461
Port Security Grant Program	97.056	EMW-2017-PU-00220-S01	-	-	1,616,686
Port Security Grant Program	97.056	EMW-2018-PU-00390-S01	-	-	1,246,555
Port Security Grant Program	97.056	EMW-2019-PU-00389-S01	-	-	35,217
				-	2,898,458
Securing the Cities Program	97.106	15DNSTC00002-04-01	-	-	2,517,792
Regional Catastrophic Preparedness Grant Program (RCPGP)	97.111	EMT-2019-GR-00011-A03	-	-	11,014
Financial Assistance for Targeted Violence and Terrorism Prevention	97.132	EMW-2016-CA-00158-S01	-	-	132,758
Preparing for Emerging Threats and Hazards	97.133	EMW-2016-GR-00117-S01	-	-	125,328
Total Direct Awards				\$ -	\$ 7,002,811
Pass-Through Awards					
<i>Texas WaterDevelopment Board</i>					
Flood Mitigation Assistance	97.029	EMT-2016-FM-E001(3)	1500011981	\$ -	\$ 254,284
Flood Mitigation Assistance	97.029	EMT-2017-FM-E001(2)	1600012122	-	2,651,852
<i>Total Texas Development Board</i>				-	2,906,136
<i>Office of the Texas Governor Division of Emergency Management</i>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR-4223-TX	-	-	1,248,020
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4269-DR	-	-	3,249,988
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR 4332	-	-	139,495,023
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR 4332	-	-	6,325,751
				-	150,318,782
<i>Total Office of the Texas Governor Division of Emergency Management</i>				-	150,318,782

See notes to the Schedule of Expenditures of Federal and State Awards

CITY OF HOUSTON, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Award Number</u>	<u>Award/Pass Through Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Awards Expenditures</u>
<i>Texas Department of Public Safety</i>					
Hazard Mitigation Grant	97.039	FEMA-4223-DR-TX	DR-4223-069	-	2,297
Emergency Management Performance Grants	97.042	-	EMT-2019-EP-00005	-	227,472
<i>Total Texas Department of Public Safety</i>				-	229,769
<i>Texas Commission on Environmental Quality</i>					
Homelnad Security Biowatch Program	97.091	209119	528-19-90033	-	147,377
Homelnad Security Biowatch Program	97.091	209119	528-19-90033-01	-	613,777
<i>Total Texas General Land Office</i>				-	761,154
<i>Texas Office of the Governor, Homeland Security Gran</i>					
Homeland Security Grant Program	97.067	EMW-2018-SS-00022-S01		-	209,226
Homeland Security Grant Program	97.067	EMW-2019-SS-00034-S01		-	143,464
Homeland Security Grant Program	97.067	EMW-2017-SS-00005		-	4,060,638
Homeland Security Grant Program	97.067	EMW-2018-SS-00022-S01		-	5,212,139
Homeland Security Grant Program	97.067	EMW-2019-SS-00034		-	2,108,613
<i>Total Office of the Governor, Homeland Security</i>				-	11,734,080
Total Pass-Through Awards				\$ -	\$ 165,949,921
Total U.S. Department of Homeland Security				\$ -	\$ 172,952,732
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 28,624,547	\$ 563,088,199

<u>Cluster Title</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Awards Expenditures</u>
* Highway Safety Cluster	\$ -	\$ 1,252,575
** Aging Cluster	7,045,522	11,097,813
*** Cluster 477	-	1,809,758
Total Cluster - Federal Awards	\$ 7,045,522	\$ 14,160,146

See notes to the Schedule of Expenditures of Federal and State Awards

CITY OF HOUSTON, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

STATE AWARDS

<u>Program Title</u>	<u>Grant Award Number</u>	<u>Award/Pass Through Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total State Awards Expenditures</u>
Office of the Texas Governor - Criminal Justice Division				
Juvenile Case Manager Program Truancy Prevention Initiative	2018-TP-ST-0002	3350902	-	90,369
Juvenile Case Manager Program Truancy Prevention Initiative	2020-TP-ST-0002	3350903	-	366,214
			-	456,583
Internet Crimes Against Children Task Force-Houston Metro	2019-IC-ST-0001	2745204	-	435,445
Sexual Assault Evidence Testing	2019-ET-ST-0003		-	8,320
Helicopter Public Safety Grant	2020-2021 GEN APPR ACT		-	1,499,013
National Incident Based Reporting System Conversion	2019-NB-ST-0024	3666601	-	1,500,000
			-	3,899,361
<i>Passed through Pasadena Independent School District</i>				
Summit Juvenile Intervention Program Gang Intervention Services	3095803	C77440		19,098
			-	19,098
<i>Total Pasadena Independent School District</i>			-	19,098
Total Office of the Texas Governor - Criminal Justice Division			-	3,918,459
Texas Automobile Theft Prevention Authority				
Houston Auto Crimes Task Force/27	608-19-HPD0000	-	-	169,170
Houston Auto Crimes Task Force/28	608-20-HPD0000	-	-	813,377
			-	982,547
Port of Houston Rapid Task Forces	608-19-HPD00TF	-	-	1,295
Total Texas Automobile Theft Prevention Authority			-	983,842
Texas Commission on Environmental Quality				
Sylvan Rodriguez Park	582-20-10171	-	-	20,274
<i>Passed through Houston-Galveston Area Council</i>				
HGAC -Clean Rivers	582-18-80290	CE-17-075	-	39,909
HGAC -Clean Rivers	582-18-80290-3	CE19-00704	-	1,400
			-	41,309
Environmental Investigations Solid Waste Enforcement Expansion	TCEQ.18.0301	HGAC 18-16-01	-	808
Solid Waste Department Clean Up Grant	TCEQ.18.0301	HGAC-19-16-04	-	9,322
Solid Waste Implementation Program - Box Truck and Carts	TCEQ.18.0301	HGAC 18-16-05	-	88,975
Solid Waste Department Reduction Grant	TCEQ.18.0301	H-GAC-19-16-03	-	7,497
<i>Total Houston-Galveston Area Council</i>			-	147,911
Total Texas Commission on Environmental Quality			-	168,185
Texas Department of Criminal Justice				
Texas Department of Criminal Justice Reentry Program	696-TC-16-17-L064	-	-	437,129
Total Texas Department of Criminal Justice			-	437,129
Texas Department of Family and Protective Services				
Helping Through Intervention and Prevention	HHS000301200003		-	68,606
<i>Passed through Harris County Protective Services</i>				
Community Youth Development Campo Del Sol	24426974	17/0153	-	22,310
Community Youth Development Campo Del Sol	24426974	17/0140	-	4,333
			-	26,643

See notes to the Schedule of Expenditures of Federal and State Awards

CITY OF HOUSTON, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

<u>Program Title</u>	<u>Grant Award Number</u>	<u>Award/Pass Through Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total State Awards Expenditures</u>
<i>Total Harris County Protective Services</i>			-	26,643
<i>Total Texas Department of Family and Protective Services</i>			-	95,249
Texas Department of State Health Services				
Infectious Disease Control Unit - Surveillance	537-18-0288-00001	-	-	33,473
Infectious Disease Control Unit - Surveillance	HHS000436300017	-	-	165,054
Infectious Disease Control Unit - Flu Laboratory	537-18-0337-00001	-	-	2,960
Infectious Disease Control Unit - Flu Laboratory	HHS000442100004	-	-	4,589
			-	206,076
Sexually Transmitted Diseases /Human Immunodeficiency Virus	HHS000309100001	-	-	1,929,958
Sexually Transmitted Diseases /Human Immunodeficiency Virus	HHS000309100001	-	-	1,091,526
			-	3,021,484
Tuberculosis Prevention and Control-African American Project	537-18-0100-00001-01	-	-	313,092
Tuberculosis Prevention and Control-African American Project	HHS000454900001	-	-	1,560,167
			-	1,873,259
Immunization State	HHS000119700014	-	-	301,688
Immunization State	HHS000119700014-01	-	-	1,134,793
			-	1,436,481
Local Public Health Grant - Triple O	HHS0004856000041	-	-	154,902
Community Diabetes	2016-003872	-	-	51,691
Diabetes Prevention and Control Program	HHS000727700001	-	-	5,323
<i>Total Department of State Health Services</i>			-	6,749,216
Texas Health and Human Services Commission				
CHS TTL V Prenatal Dental	2016-003884	-	-	8,421
CHS TTL V Prenatal Dental	HHS000558100006	-	-	28,766
			-	37,187
Healthy Texas Women	529-16-0132-00037-C	-	-	18,911
Healthy Texas Women	529-16-0132-00037-05	-	-	154,337
			-	173,248
ADRC Operations and Promoting Independence	539-16-0031-00003	-	-	132,495
ADRC Operations and Promoting Independence	HHS000270200012	-	-	363,445
			-	495,940
State General Revenue	539-16-00014-00001	-	136,236	158,924
State General Revenue	539-16-00014-00001	-	729,268	735,261
			865,504	894,185
Zoonosis: Animal Friendly	HHS000327200003	-	-	3,845
<i>Total Texas Health and Human Services Commission</i>			865,504	1,604,405
Texas Department of Housing and Community Affairs				
Texas Homeless Housing and Services Program	63197000005	-	285,936	285,936
Texas Homeless Housing and Services Program	63207000009	-	703,481	792,018
Texas Homeless Housing and Services Program	18207000009	-	146,019	146,019
<i>Total Texas Department of Housing and Community Affairs</i>			1,135,436	1,223,973
Texas Parks and Wildlife Department				
Houston Squatty Lyons Park	55-000025	-	-	1,000,000
Avondale Promenade Park	55-000032	-	-	196,849
Houston Brock Adventure Park	55-000029	-	-	798,025
<i>Total Texas Parks and Wildlife Department</i>			-	1,994,874

See notes to the Schedule of Expenditures of Federal and State Awards

CITY OF HOUSTON, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

<u>Program Title</u>	<u>Grant Award Number</u>	<u>Award/Pass Through Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total State Awards Expenditures</u>
Texas State University				
Tobacco Sting /7	TXST-1A-2019-3755-TSSC	-	-	130,013
Tobacco Sting /8	TXST-1A-2020-4989-TSSC	-	-	129,106
Total Texas State University			-	259,119
Texas Water Development Board				
<i>Passed through Harris County Office of the County Engineer</i>				
Silt and Sediment Removal Lake Houston and San Jacinto River	-	-	-	1,410,511
Total Harris County Office of the County Engineer			-	1,410,511
Total Texas Water Development Board			-	1,410,511
TOTAL EXPENDITURES OF STATE AWARDS			\$ 2,000,940	\$ 18,844,962

See notes to the Schedule of Expenditures of Federal and State Awards

CITY OF HOUSTON, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

1. The accompanying schedules of expenditures of federal and state awards includes the federal and state grant activities, respectively, of the City of Houston, Texas (the "City") under programs of the federal and state governments for the year ended June 30, 2020. The information in these schedules is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State of Texas *Uniform Grant Management Standards* (UGMS), respectively. Therefore, some amounts presented in these schedules may differ from amounts presented in, or used in, the preparation of the basic financial statements.
2. Expenditures reported on the schedules are presented on the modified accrual basis of accounting for the governmental funds and the accrual basis of accounting for the enterprise funds, which is described in Note 1 to the City's financial statement. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards Uniform Guidance, or UGMS, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
3. Federal and state awards provided to subrecipients are treated as expenditures when the City is notified by the subrecipient of the expenditure. Amounts reported in the schedule of expenditures of federal and state awards may not agree with the amounts reported in the related financial reports filed with grantor agencies because of accruals, which would be included in the next report filed with the agencies. Negative amounts shown on the schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.
4. The City did not elect to use the 10% de minimis indirect cost rate since it either charges indirect cost specifically approved in a grant award document or, when allowed, allocates indirect cost rate previously approved from its cognizant agency. These rates determine the recovery of indirect costs incurred from the delivery of federal and state grant funded programs and Enterprise and Internal Service Fund charge backs.
5. Federal and state awards are reported in the City's Comprehensive Annual Financial Report (CAFR) as follows (in thousands):

	Federal	State
Grant Funds	\$ 447,247	\$ 18,845
Housing and Urban Development	56,897	-
Equitable Sharing Program (Special Revenue Funds)	4,354	-
Enterprise Fund-Combined Utility System (TX Water Board)	37,070	-
Enterprise Fund-Airport System Fund	17,520	-
Total	\$ 563,088	\$ 18,845

CITY OF HOUSTON, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

6. **Noncash Awards** – The City received donated vaccines directly from the federal government under CFDA No. 93.268 which were reported at assessed value provided by the federal agency. The amount of such donated vaccines issued/consumed for the year ended June 30, 2020 was \$2,159,690 and was reported as federal award expenditures in the schedule of expenditures of federal awards. The value of donated vaccines as of year ended June 30, 2020 is \$498,764.
7. **Loan Outstanding** – The City had the following direct federal loan balances outstanding at June 30, 2020 that were reported as federal award expenditures in the schedule of expenditures of federal awards.

Program Title	CFDA Number	Amount Outstanding June 30, 2020
Community Development Block Grant	14.218	\$ 31,445,857
HOME Investment Partnerships Program	14.239	\$ 18,259,649
Housing Opportunities for Persons with HIV/AIDS	14.241	\$ 2,446,494
Section 108 Guaranteed Loan Program	14.248	\$ 4,745,316
Total – Loan Outstanding		\$ 56,897,316

8. **Federal Disaster Grant Assistance** – After a presidentially declared disaster, Federal Emergency Management Administration (FEMA) Public Assistance (Presidentially Declared Disasters) (CFDA 97.036) provide Disaster Grants to reimburse eligible costs associated with repair, replacement or restoration of disaster-damaged facilities and other assets. The federal government makes reimbursement in the form of cost-shared grants. As of June 30, 2020, \$150.3M FEMA approved eligible expenditures were incurred in the prior year(s) and are included in the schedule of expenditures of federal awards. Additional estimated expenditures in the amount of \$69.8M for FEMA were incurred in current and prior years but are not obligated as of yet.
9. **Contingencies** – The City receives various grants to cover costs of specified programs. Final determination of eligibility of costs will be made by the grantors. Should any costs be found ineligible, the City will be responsible for reimbursing the grantors for these amounts.

CITY OF HOUSTON, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020

I. SUMMARY OF AUDITORS' RESULTS

Financial Statement Section

- | | |
|---|------------|
| 1. Type of auditor's report issued: | Unmodified |
| 2. Internal control over financial reporting: | |
| a) Material weaknesses identified? | No |
| b) Significant deficiencies identified that are not considered to be material weaknesses? | No |
| c) Noncompliance material to financial statements noted? | No |

Federal and State Awards Section

- | | |
|--|------------|
| 1. Internal control over major programs: | |
| a) Material weaknesses identified? | No |
| b) Significant deficiencies identified that are not considered to be material weaknesses? | Yes |
| 2. Type of Auditor's report issued on compliance for major programs: | Unmodified |
| 3. Any audit findings disclosed, which are required to be reported in accordance with 2 CFR section 200.516(a)? | No |
| 4. Any audit findings disclosed, which are required to be reported in accordance with the State of Texas Uniform Grant Management Standards? | Yes |
| 5. Identification of federal major programs: | |

Federal CFDA Number

Name of Federal Programs

14.241	Housing Opportunities for Persons with AIDS
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
16.922	Equitable Sharing Program
20.106	Airport Improvement Program
21.019	Coronavirus Relief Fund
20.205	Highway Planning and Construction
93.268	Immunization Cooperative Agreements
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response
95.001	High Intensity Drug Trafficking Areas Program

CITY OF HOUSTON, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020

6. Identification of State of Texas major programs:

<u>Award Number</u>	<u>Name of State Programs</u>
2018-TP-ST-0002 and 2020-TP-ST-0002	Juvenile Case Manager Program Truancy Prevention Initiative
2019-IC-ST-0001	Internet Crimes Against Children Task Force-Houston Metro
2020-2021 GEN APPR ACT	Helicopter Public Safety Grant
696-TC-16-17-L064	Texas Department of Criminal Justice Reentry Program
HHS000119700014 and HHS000119700014-01	Immunization State
539-16-0031-00003 and HHS000270200012	ADRC Operations and Promoting Independence
63197000005, 63207000009 and 18207000009	Texas Homeless Housing and Services Program
55-000025	Houston Squatty Lyons Park
55-000029	Houston Brock Adventure Park
-	Silt and Sediment Removal Lake Houston and San Jacinto River

7. Dollar threshold used to distinguish between Type A and Type B programs:

- Federal Award Programs (determined under Uniform Guidance)	\$3,000,000
- State Award Programs (determined under State of Texas Uniform Grant Management Standards)	\$565,349

8. Auditee qualified as low-risk auditee under?

- For Federal Award Programs (determined under 2 CFR section 200.520)	Yes
- For State Award Programs (determined under State of Texas Uniform Grant Management Standards)	Yes

CITY OF HOUSTON, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020

II. FINANCIAL STATEMENT FINDINGS SECTION

No audit findings were noted.

CITY OF HOUSTON, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020

III. FEDERAL AND STATE AWARDS FINDINGS AND QUESTIONED COSTS SECTION

Finding/Noncompliance	Questioned Costs
Texas Parks and Wildlife Department Contract No. 55-000029 - Houston Brock Adventure Park Contract No. 55-000025 - Houston Squatty Lyons Park	
FINDING NO. 2020-001: COMPLIANCE AND SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER COMPLIANCE WITH SPECIAL TESTS AND PROVISIONS (WAGE RATE REQUIREMENTS)	
<p>Condition – During the course of our testing for the City’s compliance with the Wage Rate Requirements, we noted that weekly certified payrolls were not provided by prime and subcontractors during the construction period. Additionally, with respect to Houston Squatty Lyons Park, the City also did not obtain contractual agreements from all eight (8) subcontractors to ensure inclusion of compliance with wage rate requirements.</p>	<p>None identified</p>
<p>Criteria – The City was required to comply with the Texas prevailing wages requirements established in the Texas Government Code Chapter 2258 per the program instructions related to the grant program. Texas Government Code Chapter 2258 requires the City to determine the general prevailing rate of per diem wages in the locality in which the work is to be performed either by conducting a survey related to such wages or through using the wage rates determined by the U.S. Department of Labor in accordance with the Davis-Bacon Act.</p>	
<p>Perspective Information – For Houston Squatty Lyons Park, the prime contractor did not submit weekly certified payrolls during the construction period and did not provide contractual agreements to the City for all eight (8) subcontractors involved in the construction project. None of the subcontractors submitted weekly certified payrolls to the City as well. For Houston Brock Adventure Park construction project, none of the four (4) subcontractors submitted certified payrolls during the construction phase of the project as of June 30, 2020.</p>	
<p>Cause – Houston Parks and Recreation Department (the “department”), primary recipient for this grant, relied on the City’s Office of Business Opportunity (“OBO”) to conduct contract compliance and reporting which includes compliance with the wage rate requirements. The condition noted above is indicative of a deficiency in the communication process and proper coordination among these two departments to identify and resolve compliance issues effectively and on a timely basis.</p>	

CITY OF HOUSTON, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020

Finding/Noncompliance	Questioned Costs
Effect or Potential Effect – The City is not in compliance with the terms of the grant award documents set forth by the grantor and Wage Rate requirements.	
Identification of Repeat Finding – Not applicable since this is a new finding.	
Recommendation – Management should strengthen its compliance with all grant requirements and conduct additional inquiries from the funding agency, where appropriate, to ensure that all compliance requirements are identified. Further, OBO should strengthen its process to ensure receipt of certified payrolls on a timely basis. In cases where non-compliance with wage rate requirements is identified, project representative of the department who was in receipt of the initial grant should be informed so that combined efforts are made to bring the non-compliant contractor back into compliance.	
Views of Responsible Officials – Management does not disagree with this finding.	

CITY OF HOUSTON, TEXAS
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2020



CITY OF HOUSTON

Finance Department

Sylvester Turner

Mayor

Tantri Emo
Chief Business Officer/
Director of Finance
P.O. Box 1562
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CORRECTIVE ACTION PLAN

The City of Houston, Texas, respectfully submits the following corrective action plan for the year ended June 30, 2020.

The findings from the June 30, 2020 schedule of findings are discussed below. The finding is numbered consistently with the number assigned in the findings and questioned costs.

FINDINGS – FEDERAL AND STATE AWARDS FINDINGS AND QUESTIONED COSTS SECTION

FINDING NO. 2020-001: COMPLIANCE AND SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER COMPLIANCE WITH SPECIAL TESTS AND PROVISIONS (WAGE RATE REQUIREMENTS)

Texas Parks and Wildlife Department
Contract No. 55-000029 - Houston Brock Adventure Park
Contract No. 55-000025 - Houston Squatty Lyons Park

Planned Corrective Action - The Department will perform compliance audits of prime and subcontractors every sixty (60) days for missing documents and certified payrolls. A notification letter will be sent to the noncompliant contractor and applicable department project manager to require responsiveness to audit documents within ten (10) days of release of notification letter. If the noncompliant contractor fails to submit the requested documents within ten (10) days of the release of the notification letter, the Department and applicable department project manager will meet to review Department's recommendation to issue a "hold payment" letter. Unless the non-compliant contractor is responsive within fifteen (15) days of the release of the notification letter, the applicable department project manager will then commence to hold payment to the noncompliant contractor.

Anticipated Implementation Date: April 1, 2021

City Contact Person Responsible for Correction Action: Lalla Morris, Assistant Director

Sincerely,

DocuSigned by:

Arif Rasheed

Arif Rasheed
Deputy Director

Council Members: Amy Peck Tarsha Jackson Abbie Kamin Carolyn Evans-Shabazz Dave Martin Tiffany D. Thomas Greg Travis Karla Cisneros
Robert Gallegos Edward Pollard Martha Castex-Tatum Mike Knox David W. Robinson Michael Kubosh Letitia Plummer Sallie Alcorn
Controller: Chris Brown

CITY OF HOUSTON, TEXAS
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020

IV. STATUS OF PRIOR-YEAR FINDINGS AND QUESTIONED COSTS

No audit findings were noted in fiscal year ended June 30, 2019 that would require a current status.