

COLLIN COUNTY, TEXAS

SINGLE AUDIT REPORT

**YEAR ENDED
SEPTEMBER 30, 2024**

COLLIN COUNTY, TEXAS

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Collin County, Texas (the "County"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 31, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

OFFICE LOCATIONS

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

Purpose of this Report

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

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

Waco, Texas
March 31, 2025



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

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

Report on Compliance for Each Major Federal and State Programs

Opinion on Each Major Federal and State Programs

We have audited Collin County, Texas' (the "County") compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* and the State of Texas Grant Management Standards (TxGMS) that could have a direct and material effect on each of the County's major federal and state programs for the year ended September 30, 2024. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal and State Programs

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

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

Responsibilities of Management for Compliance

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

OFFICE LOCATIONS

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon, dated March 31, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and TxGMS and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

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

Waco, Texas
March 31, 2025

COLLIN COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing	Grantor's Pass-through Number	Federal Expenditures
FEDERAL AWARDS			
<u>U. S. Department of Agriculture</u>			
Passed through the Texas Health and Human Services Commission:			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	HHS000801700001	\$ 1,627,437
Total passed through the Texas Health and Human Services Commission			<u>1,627,437</u>
Total U. S. Department of Agriculture			<u>1,627,437</u>
<u>U. S. Department of Justice</u>			
Passed through the City of Dallas:			
Missing Children's Assistance	16.543	15PJDP-22-GK-04883-MECP	<u>19,029</u>
Total passed through the City of Dallas			<u>19,029</u>
Passed through All Rise for Justice:			
Treatment Court Discretionary Grant Program	16.585	2019-VC-BX-K003	<u>3,975</u>
Total passed through the All Rise for Justice			<u>3,975</u>
Passed through the Texas Office of the Governor, Criminal Justice Division:			
Victims of Crime Act Formula Grant Program	16.575	2896607	9,744
Victims of Crime Act Formula Grant Program	16.575	2877107	83,216
Texas Veteran Rehabilitation Substance Abuse Treatment Program	16.593	4731101	<u>85,156</u>
Total passed through the Texas Office of the Governor, Criminal Justice Division			<u>178,116</u>
Passed through the City of Plano:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-02324-JAGX	498
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-23-GG-03833-JAGX	<u>19,017</u>
Total passed through the City of Plano			<u>19,515</u>
Subtotal Assistance Listing 16.738			<u>19,515</u>
Direct Programs:			
State Criminal Alien Assistance Program (SCAAP)	16.606	15PBJA-23-RR-05911-SCAA	120,859
Bullet Proof Vest	16.607	N/A	9,072
Equitable Sharing Program	16.922	N/A	<u>18,866</u>
Total direct programs			<u>148,797</u>
Total U. S. Department of Justice			<u>369,432</u>
<u>U. S. Department of the Treasury</u>			
Direct program:			
Equitable Sharing Program	21.016	N/A	220,620
Coronavirus State and Local Fiscal Recovery Funds - COVID-19	21.027	N/A	<u>38,749,373</u>
Total direct programs			<u>38,969,993</u>
Total U. S. Department of the Treasury			<u>38,969,993</u>

COLLIN COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (Continued) YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing	Grantor's Pass-through Number	Federal Expenditures
FEDERAL AWARDS			
<u>U. S. Department of Health and Human Services Centers for Disease Control and Prevention:</u>			
Passed through the Texas Department of State Health Services:			
Public Health Emergency Preparedness (PHEP) FY24	93.069	HHS001311200005	422,883
Public Health Emergency Preparedness (PHEP) FY25	93.069	HHS001439500005	131,715
CPS/CRI CPS - Cities Readiness Initiative FY24	93.069	HHS001311300001 A01	123,381
CPS/CRI CPS - Cities Readiness Initiative FY25	93.069	HHS001439300001 A01	32,044
Subtotal Assistance Listing 93.069			<u>710,023</u>
Tuberculosis Federal 2022/2024	93.116	HHS001096400010 A02	76,730
Tuberculosis Federal 2024/2025	93.116	HHS001437400014	6,146
Subtotal Assistance Listing 93.116			<u>82,876</u>
Immunization Outreach 2025	93.268	HHS001331300036 A01	163,671
Immunization Cooperative Agreements	93.268	HHS001019500012 A02	835,784
Subtotal Assistance Listing 93.268			<u>999,455</u>
Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious Diseases	93.323	HHS001193700005 A02	222,301
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	HHS000812700014 A03	143,993
Subtotal Assistance Listing 93.323			<u>366,294</u>
Public Health Emergency Response:Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	HHS001074700001 A03	283,949
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health Crises	93.391	HHS001057600012 A04	27,015
Strengthening Public Health Infrastructure Workforce and Data Systems	93.967	HHS001311000001 A01	32,786
RLSS-Local Public Health System (Comprehensive) 2024-2025	93.991	HHS001324900013	14,814
Preventative Health Services - Sexually Transmitted Diseases Control Grant	93.977	HHS001120300006 A04	525,455
Total passed through the Texas Department of State Health Services			<u>3,042,667</u>
Passed through the Texas Department of Family and Protective Services:			
Title IV-E Foster Care Legal 2023	93.658	HHS000285000007	1,535
Total passed through the Texas Department of Family and Protective Services			<u>1,535</u>
Total U. S. Department of Health and Human Services			<u>3,044,202</u>
<u>U.S. Department of Homeland Security</u>			
Passed through Texas Office of the Governor - Homeland Security Grants Division:			
2024 IISC Collin County Fusion Center Analyst - CI/KR	97.067	4437102	45,000
2023 UASI - Collin County - Regional Fusion Center Analysts (LE)	97.067	2979409	104,156
2023 UASI/Domestic Violence Extremism - Collin County - Regional Fusion Center Analysts (LE)	97.067	4348503	69,931
2023 UASI Election Security Collin County Regional Fusion Center Analyst	97.067	4893301	26,351
2024 UASI Election Security Collin County Regional Fusion Center Analyst	97.067	4893302	1,995
DVE - FY24 SHSP-DVE Collin County	97.067	4717001	34,980
DVE - Fusion Center Software and Hardware - L Project	97.067	4921201	95,745
Subtotal Assistance Listing 97.067			<u>378,158</u>
Total passed through Texas Office of the Governor - Homeland Security Grants Division			<u>378,158</u>
Total U. S. Department of Homeland Security			<u>378,158</u>
Total Federal Awards			<u>\$ 44,389,222</u>

COLLIN COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
(Continued)
YEAR ENDED SEPTEMBER 30, 2024**

State Grantor/Pass-through Grantor/Program Title	Grantor's Pass-through Number	State Expenditures
STATE AWARDS		
<u>Health and Human Services Commission</u>		
Community Mental Health Grant Program	HHS000477100010 A02	\$ 33,357
Total Health and Human Services Commission		<u>33,357</u>
<u>Texas Department of State Health Services</u>		
Immunization Outreach 2025	HHS001331300036 A01	117,855
Tuberculosis 2023-2024	HHS001182200012 A01	265,993
Tuberculosis 2024-2025	HHS001437400014	16,146
RLSS-Local Public Health System (Comprehensive)	HHS001324900013	8,101
Infectious Disease Control Unit/Foodborne Associated		
Infections Interviews 2016	HHS001315700014	<u>152,039</u>
Total Texas Department of State Health Services		<u>560,134</u>
<u>Commission on State Emergency Communications</u>		
Passed through North Central Texas Council of Governments:		
911 Addressing	N/A	<u>50,770</u>
Total passed through North Central Texas Council of Governments		<u>50,770</u>
Total Commission on State Emergency Communications		<u>50,770</u>
<u>Texas Task Force on Indigent Defense</u>		
Indigent Defense Formula Grant	212-24-043	<u>424,555</u>
Total Texas Task Force on Indigent Defense		<u>424,555</u>
<u>State Comptroller of Public Accounts</u>		
Chapter 19 Election	N/A	<u>281,739</u>
Total State Comptroller of Public Accounts		<u>281,739</u>
<u>Texas Office of the Attorney General</u>		
Texas VINE Program	C-01054	<u>30,285</u>
Total Texas Office of the Attorney General		<u>30,285</u>
<u>Texas Office of the Governor, Criminal Justice Division</u>		
DC-Specialty Courts Program	4245503	162,914
DC-Specialty Courts Program	4245504	7,287
SF-State Criminal Justice Planning (421) Fund	3960104	114,935
FC-District Attorney Testing of Forensic Evidence Grant	3930305	151,945
DC-Specialty Courts Program-Veteran Treatment Court	4716801	47,421
DC-Specialty Courts Program-Veteran Treatment Court	4716802	4,431
DC-Specialty Courts Program-Adult Mental Health Court	4437502	331,603
DC-Specialty Courts Program-Adult Mental Health Court	4437503	<u>12,882</u>
Total Texas Office of the Governor, Criminal Justice Division		<u>833,418</u>
<u>Texas Veterans Commission</u>		
Fund for Veterans' Assistance	R-2022-14457	297,208
Fund for Veterans' Assistance	VTC24-V-024	77,899
Fund for Veterans' Assistance	GT-VMH22-000/R-2022-22459	153,944
Fund for Veterans' Assistance	VMH24-C-027	<u>56,472</u>
Texas Veterans Commission		<u>585,523</u>
Total State Awards		\$ <u>2,799,781</u>

COLLIN COUNTY, TEXAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

SEPTEMBER 30, 2024

1. GENERAL

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

2. BASIS OF ACCOUNTING

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

3. INDIRECT COSTS

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

COLLIN COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	None
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	None

Federal and State Awards:

Internal control over major programs:	
Material weakness(es) identified?	None
Significant deficiency(ies) identified?	None reported
Type of auditor's report issued on compliance for major programs	Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) or the State of Texas *Texas Grant Management Standards (TxGMS)*

None

Identification of major federal program:

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

Identification of major state program:	Name of Program:
	Fund for Veterans' Assistance

Dollar threshold used to distinguish between type A and type B federal programs	\$1,331,377
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Dollar threshold used to distinguish between type A and type B state programs	\$750,000
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Auditee qualified as low-risk auditee?	Yes
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COLLIN COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)
SEPTEMBER 30, 2024

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

None

Findings and Questioned Costs Related to Federal and State Awards

None

COLLIN COUNTY, TEXAS
SCHEDULE OF PRIOR YEAR
FINDINGS SEPTEMBER 30, 2024

None.