

**UNITED WAY OF SAN ANTONIO
AND BEXAR COUNTY**

**Single Audit Reports
Federal and State Awards**

June 30, 2019

AKIN, DOHERTY, KLEIN & FEUGE, P.C.
Certified Public Accountants

UNITED WAY OF SAN ANTONIO AND BEXAR COUNTY
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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 Auditor's Report

To the Board of Directors
United Way of San Antonio and Bexar County
San Antonio, Texas

We have audited, in accordance with 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 consolidated financial statements of United Way of San Antonio and Bexar County ("UWSA"), which comprise the consolidated statement of financial position as of June 30, 2019, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our separate report thereon dated October 29, 2019.

Internal Control over Financial Reporting

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

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

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

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether UWSA's consolidated 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of UWSA'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.


Akin, Doherty, Klein & Feuge, P.C.
San Antonio, Texas
October 29, 2019



**REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE *UNIFORM GUIDANCE* AND THE *TEXAS UNIFORM
GRANT MANAGEMENT STANDARDS***

Independent Auditor's Report

To the Board of Directors
United Way of San Antonio and Bexar County
San Antonio, Texas

Report on Compliance for Each Major Federal and State Program

We have audited United Way of San Antonio and Bexar County's ("UWSA") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and *Texas Uniform Grant Management Standards* that could have a direct and material effect on each of UWSA's major federal and state programs for the year ended June 30, 2019. UWSA'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.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the UWSA'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; 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 *Texas Uniform Grant Management Standards*. Those standards, the Uniform Guidance and *Texas Uniform Grant Management Standards* 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 UWSA'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 UWSA's compliance.

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Opinion on Each Major Federal and State Program

In our opinion, UWSA complied, in all material respects, with the types of compliance requirements referred above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2019.

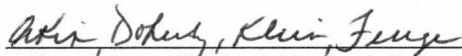
Report on Internal Control over Compliance

Management of UWSA 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 UWSA'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 *Uniform Guidance* and *Texas Uniform Grant Management Standards*, 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 UWSA'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 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 state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the 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. 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.

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 *Uniform Guidance* and *Texas Uniform Grant Management Standards*. Accordingly, this report is not suitable for any other purpose.



Akin, Doherty, Klein & Feuge, P.C.

San Antonio, Texas

October 29, 2019

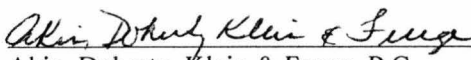


**REPORT ON SCHEDULE OF EXPENDITURES OF
FEDERAL AND STATE AWARDS REQUIRED BY THE *UNIFORM GUIDANCE* AND
*TEXAS UNIFORM GRANT MANAGEMENT STANDARDS***

Independent Auditor's Report

To the Board of Directors
United Way of San Antonio and Bexar County
San Antonio, Texas

We have audited, the financial statements of United Way of San Antonio and Bexar County ("UWSA") as of and for the year ended June 30, 2019, and have issued our report thereon dated October 4, 2019 which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and state awards is presented for the purposes of additional analysis as required by the *Uniform Guidance* and the *Texas Uniform Grant Management Standards* and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated in all material respects in relation to the financial statements as a whole.


Akin, Doherty, Klein & Feuge, P.C.
San Antonio, Texas
October 29, 2019

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UNITED WAY OF SAN ANTONIO AND BEXAR COUNTY
Schedule of Expenditures of Federal and State Awards
Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through or Award Number	Expenditures	Pass-Through Expenditures
<u>FEDERAL AWARDS</u>				
<u>United States Department of Health and Human Services: Health Resources and Services Administration</u>				
Texas Department of Family and Protective Services				
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program				
Texas Home Visiting Program				
Award Period 09/01/17 - 08/31/2018	93.505 - 93.870	24486173	\$ 217,081	
Catholic Charities Archdiocese of San Antonio		S-5901041-A		\$ 102,834
Catholic Charities Archdiocese of San Antonio		S-5901041-B		41,159
Good Samaritan		S-5901092-A		30,974
Madonna Neighborhood Center		S-5901141-A		7,850
Award Period 09/01/18 - 08/31/2019	93.505 - 93.870	24486173	1,051,402	
Catholic Charities Archdiocese of San Antonio		S-5911041-A		461,864
Catholic Charities Archdiocese of San Antonio		S-5911041-B		168,028
Good Samaritan		S-5911092-A		114,899
Madonna Neighborhood Center		S-5911141-A		145,066
Subtotal for CFDA 93.505 and 93.870			1,268,483	1,072,674
<u>United States Department of Homeland Security</u>				
Emergency Food and Shelter Program				
Phase 35				
Award Period 2/1/2018 - 01/31/2019	97.024	35-7886-00-008	7,109	
Subtotal for CFDA 97.024			7,109	-
Total Expenditures for Federal Awards			\$ 1,275,592	\$ 1,072,674

*See Notes to Schedule of
Expenditures of Federal and State Awards*

UNITED WAY OF SAN ANTONIO AND BEXAR COUNTY
Schedule of Expenditures of Federal and State Awards - Continued
Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through or Award Number	Expenditures	Pass-Through Expenditures
<u>STATE AWARDS</u>				
<u>Texas Department of Family & Protective Services - PEI Division</u>				
Project HOPES				
Award Period 09/1/17 - 08/31/18		24395929	\$ 284,682	
Alamo Public Telecommunications Council		S-5439153-A		\$ 33,493
Any Baby Can of San Antonio		S-5431007-A		5,593
Catholic Charities, Archdiocese of San Antonio, Inc.		S-5431041-A		17,771
Depelchin's Children's Center		S-5439150-A		21,220
Family Service Association of San Antonio, Inc.		S-5431081-A		17,128
Martinez Street Women's Center		S-5439124-A		9,260
Respite Care of San Antonio		S-5439145-A		7,105
The Center for Health Care of San Antoino		S-5439144-A		7,496
The Children's Shelter		S-5431046-A		21,097
Award Period 09/1/18 - 08/31/19		24395929	1,193,781	
Alamo Public Telecommunications Council		S-5449153-A		68,328
Any Baby Can of San Antonio		S-5441007-A		27,964
Catholic Charities, Archdiocese of San Antonio, Inc.		S-5441041-A		75,233
Depelchin's Children's Center		S-5449150-A		125,451
Family Service Association of San Antonio, Inc.		S-5441081-A		58,309
Martinez Street Women's Center		S-5449124-A		40,355
Respite Care of San Antonio		S-5449145-A		38,533
The Center for Health Care of San Antoino		S-5449144-A		149,404
The Children's Shelter		S-5441046-A		87,353
Subtotal for HOPES			1,478,463	811,093
Military Families and Veterans Pilot Prevention Program - Bexar County				
Award Period 09/01/17 - 08/31/18		24306682	138,143	
Any Baby Can of San Antonio		S-5821007-A		2,351
Big Brothers Big Sisters of South Texas		S-5821022-A		2,517
Childsafe		S-5829106-A		11,243
Endeavors		S-5821001-A		26,241
Family Service Association of San Antonio, Inc.		S-5821081-A		22,578
The Children's Shelter		S-5821046-A		22,385
Voices for Children		S-5829109-A		1,400
Award Period 09/01/18 - 08/31/19		24306682	591,251	
Any Baby Can of San Antonio		S-5831007-A		11,085
Big Brothers Big Sisters of South Texas		S-5831022-A		13,839
Childsafe		S-5839106-A		65,200
Endeavors		S-5831001-A		111,602
Family Service Association of San Antonio, Inc.		S-5831081-A		95,504
The Children's Shelter		S-5831046-A		107,511
Voices for Children		S-5839109-A		7,626
Subtotal for MFVPPP			729,394	501,082
Total Expenditures for State Awards			\$ 2,207,857	\$ 1,312,175
Total Expenditures for Federal and State Awards			\$ 3,483,449	\$ 2,384,849

See Notes to Schedule of
Expenditures of Federal and State Awards

UNITED WAY OF SAN ANTONIO AND BEXAR COUNTY
Notes to Schedule of Expenditures of Federal and State Awards
Year Ended June 30, 2019

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal and State Awards (the Schedule) includes the federal and state grant activity of United Way of San Antonio and Bexar County (“UWSA”) under programs of the federal government and state for the year ended June 30, 2019. The information in the Schedule is presented in accordance with the requirements of the *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and the *Texas Uniform Grant Management Standards*. Because the Schedule presents only a selected portion of the operations of UWSA, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of UWSA. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

All of UWSA’s federal and state awards were in the form of cash assistance. UWSA had no federal or state funded insurance programs or loan guarantees during the year ended June 30, 2019.

UWSA used its approved indirect cost rate of 13.7% during the year ended June 30, 2019.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP). Such expenditures are recognized following the cost principles contained in 2CFR Section 200.502 wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C – RECONCILIATION TO AUDITED FINANCIAL STATEMENTS

Total expenditures of federal awards	\$ 1,275,592
Total expenditures of state awards	2,207,857
Non-federal or state program revenue	<u>1,884,012</u>
Total fees/revenues from government agencies per Consolidated Statement of Activities	<u>\$ 5,367,461</u>

UNITED WAY OF SAN ANTONIO AND BEXAR COUNTY
Schedule of Findings and Questioned Costs
Year Ended June 30, 2019

Section I – Summary of Auditor’s Results

Description

Financial Statements

Type of independent auditor’s report	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weaknesses identified	No
Significant deficiencies identified	None reported
Type of independent 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) of Uniform Guidance?	No

Major Federal Programs:

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number</u>
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program - Texas Home Visiting Program	93.505 – 93.870

Dollar threshold used to distinguish between Type A and Type B programs	\$750,000
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Auditee qualified as low-risk auditee?	Yes
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UNITED WAY OF SAN ANTONIO AND BEXAR COUNTY
Schedule of Findings and Questioned Costs - Continued
Year Ended June 30, 2019

Section I – Summary of Auditor’s Results - Continued

Description

State Awards

Internal control over major programs:

Material weaknesses identified

No

Significant deficiencies identified

None reported

Type of independent 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) of Uniform Guidance and Texas Uniform Grant
Management Standards?

No

Major State Programs:

Name of State Program or Cluster

ID Number

Military Families and Veterans Pilot Prevention Program - Bexar County

24306682

Dollar threshold used to distinguish between Type A and Type B programs

\$300,000

Auditee qualified as low-risk auditee?

Yes

Section II – Financial Statement Findings

None

Section III – Federal and State Award Findings

None