

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

**Single Audit Reports  
Federal and State Awards**

**June 30, 2020**

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

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

### **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 U. S. generally accepted auditing standards 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, 2020, 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 November 5, 2020.

#### **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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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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

November 5, 2020



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## **INDEPENDENT AUDITOR’S 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, 2020. 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, 2020.

### **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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. 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

November 5, 2020



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**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, 2020 and have issued our report thereon dated November 5, 2020 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 PC*

Akin, Doherty, Klein & Feuge, P.C.  
San Antonio, Texas  
November 5, 2020

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**UNITED WAY OF SAN ANTONIO AND BEXAR COUNTY**  
**Schedule of Expenditures of Federal and State Awards**  
**Year Ended June 30, 2020**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through or Award Number	Expenditures	Pass-Through Expenditures
<b><u>FEDERAL AWARDS</u></b>				
<b><u>United States Department of Health and Human Services: Health Resources and Services Administration</u></b>				
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 09/01/2018 - 08/31/2019	93.870	24486173	\$ 219,331	
Catholic Charities Archdiocese of San Antonio		S-5911041-A		\$ 39,585
Catholic Charities Archdiocese of San Antonio		S-5911041-B		106,632
Good Samaritan		S-5911092-A		28,089
Madonna Neighborhood Center		S-5911141-A		16,296
Award Period 09/01/2019 - 08/31/2020	93.870	24486173	1,063,520	
Catholic Charities Archdiocese of San Antonio		S-5921041-A		167,706
Catholic Charities Archdiocese of San Antonio		S-5921041-B		469,311
Good Samaritan		S-5921092-A		116,430
Madonna Neighborhood Center		S-5921141-A		143,608
Subtotal for CFDA 93.870			1,282,851	1,087,657
<b><u>United States Department of Homeland Security</u></b>				
Emergency Food and Shelter Program				
Phase 36				
Award Period October 1, 2018 - March 31, 2020	97.024	36-7886-00-008	14,242	-
Emergency Food and Shelter Program				
Phase 37				
Award Period January 1, 2020 - December 31, 2020	97.024	37-7886-00-008	11,658	-
Emergency Food and Shelter Program				
CARES				
Award Period January 27, 2020 - December 31, 2020	97.024	788600-008	10,374	-
Emergency Food and Shelter Program				
HUMANITARIAN				
Award Period January 1, 2019 - September 30, 2020	97.024	SF-7886-00-008	26,923	-
Subtotal for CFDA 97.024			63,197	-
<b>Total Expenditures for Federal Awards</b>			<b>\$ 1,346,048</b>	<b>\$ 1,087,657</b>

*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, 2020**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through or Award Number	Expenditures	Pass-Through Expenditures
<b><u>STATE AWARDS</u></b>				
<b><u>Texas Department of Family &amp; Protective Services - PEI Division</u></b>				
Project HOPES				
Award Period 09/1/2018 - 08/31/2019				
		24395929	\$ 370,013	
Alamo Public Telecommunications Council		S-5449153-A		\$ 50,491
Any Baby Can of San Antonio		S-5441007-A		8,070
Catholic Charities, Archdiocese of San Antonio, Inc.		S-5441041-A		25,041
Depelchin's Children's Center		S-5449150-A		27,546
Family Service Association of San Antonio, Inc.		S-5441081-A		18,071
Martinez Street Women's Center		S-5449124-A		16,040
Respite Care of San Antonio		S-5449145-A		8,787
The Center for Health Care of San Antoino		S-5449144-A		57,009
The Children's Shelter		S-5441046-A		21,949
Award Period 09/1/2019 - 08/31/2020				
		24395929	1,364,999	
Alamo Public Telecommunications Council		S-5459153-A		105,935
Any Baby Can of San Antonio		S-5451007-A		28,251
Catholic Charities, Archdiocese of San Antonio, Inc.		S-5451041-A		119,311
Depelchin's Children's Center		S-5459150-A		121,401
Family Service Association of San Antonio, Inc.		S-5451081-A		61,169
Martinez Street Women's Center		S-5459124-A		51,788
Respite Care of San Antonio		S-5459145-A		33,411
The Center for Health Care of San Antoino		S-5459144-A		164,604
The Children's Shelter		S-5451046-A		110,107
<b>Subtotal for HOPES</b>			<b>1,735,012</b>	<b>1,028,981</b>
Military Families and Veterans Pilot Prevention Program - Bexar County				
Award Period 09/01/2018 - 08/31/2019				
		24306682	128,324	
Any Baby Can of San Antonio		S-5831007-A		2,328
Big Brothers Big Sisters of South Texas		S-5831022-A		2,575
Childsafe		S-5839106-A		8,000
Endeavors		S-5831001-A		20,833
Family Service Association of San Antonio, Inc.		S-5831081-A		21,281
The Children's Shelter		S-5831046-A		19,558
Voices for Children		S-5839109-A		1,300
Award Period 09/01/2019 - 08/31/2020				
		24306682	557,401	
Any Baby Can of San Antonio		S-5841007-A		10,904
Big Brothers Big Sisters of South Texas		S-5841022-A		10,468
Childsafe		S-5849106-A		62,001
Endeavors		S-5841001-A		97,684
Family Service Association of San Antonio, Inc.		S-5841081-A		99,514
The Children's Shelter		S-5841046-A		95,538
Voices for Children		S-5849109-A		6,552
<b>Subtotal for MFVPPP</b>			<b>685,725</b>	<b>458,536</b>
<b>Total Expenditures for State Awards</b>			<b>\$ 2,420,737</b>	<b>\$ 1,487,517</b>
<b>Total Expenditures for Federal and State Awards</b>			<b>\$ 3,766,785</b>	<b>\$ 2,575,174</b>

*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, 2020**

**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 state and governments for the year ended June 30, 2020. 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, 2020.

UWSA used its approved indirect cost rate of 13.7% during the year ended June 30, 2020.

**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	\$ 1,346,048
Total expenditures of state awards	2,420,737
Other grants and contracts	<u>1,910,585</u>
 Total revenue for grants and contracts per consolidated statement of activities	 <u><u>\$ 5,677,370</u></u>

**UNITED WAY OF SAN ANTONIO AND BEXAR COUNTY**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2020**

**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	93.870
Dollar threshold used to distinguish between Type A and Type B programs	\$750,000
Auditee qualified as low-risk auditee?	Yes

**UNITED WAY OF SAN ANTONIO AND BEXAR COUNTY**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2020**

**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:	
<u>Name of State Program or Cluster</u>	<u>ID Number</u>
Project HOPES	24395929
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