

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

**Single Audit Reports
Federal and State Awards**

June 30, 2021

ADKF, 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, 2021, 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 9, 2021.

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) as a basis for designing 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

ADKF, PC

ADKF, P.C.
San Antonio, Texas
November 9, 2021



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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, 2021. 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 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, 2021.

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.

ADKF, PC

ADKF, P.C.
San Antonio, Texas
November 9, 2021



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**INDEPENDENT AUDITOR’S 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 consolidated financial statements of United Way of San Antonio and Bexar County (“UWSA”) as of and for the year ended June 30, 2021 and have issued our report thereon dated November 9, 2021 which contained an unmodified opinion on those consolidated financial statements. Our audit was performed for the purpose of forming an opinion on the consolidated 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 consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated financial statements as a whole.

ADKF, PC

ADKF, P.C.
San Antonio, Texas
November 9, 2021

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UNITED WAY OF SAN ANTONIO AND BEXAR COUNTY
Schedule of Expenditures of Federal and State Awards
Year Ended June 30, 2021

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 09/01/2019 - 08/31/2020	93.870	24486173	\$ 310,179	
Catholic Charities Archdiocese of San Antonio		S-5921041-A		\$ 76,648
Catholic Charities Archdiocese of San Antonio		S-5921041-B		125,865
Good Samaritan		S-5921092-A		41,832
Madonna Neighborhood Center		S-5921141-A		41,031
Award Period 09/01/2020 - 08/31/2021	93.870	24736828	1,063,070	
Catholic Charities Archdiocese of San Antonio		S-5931041-A		187,627
Catholic Charities Archdiocese of San Antonio		S-5931041-B		412,177
Good Samaritan		S-5931092-A		98,890
Madonna Neighborhood Center		S-5931141-A		117,122
Subtotal for CFDA 93.870			1,373,249	1,101,192
<u>United States Department of Homeland Security</u>				
Emergency Food and Shelter Program				
Phase 37				
Award Period January 1, 2021 - October 31, 2021	97.024	37-7886-00-008	2,238	-
Emergency Food and Shelter Program				
CARES				
Award Period January 1, 2021 - October 31, 2021	97.024	788600-008	7,953	-
Emergency Food and Shelter Program				
Phase 38				
Award Period January 1, 2021 - October 31, 2021	97.024	788600	14,863	-
Emergency Food and Shelter Program				
American Rescue Plan Act				
Award Period January 1, 2021 - June 30, 2021	97.024	788600	2,534	-
Emergency Food and Shelter Program				
HUMANITARIAN				
Award Period January 1, 2019 - September 30, 2020	97.024	SF-7886-00-008	384	-
Subtotal for CFDA 97.024			27,972	-
Total Expenditures for Federal Awards			\$ 1,401,221	\$ 1,101,192

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, 2021

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 09/1/2019 - 08/31/2020				
Alamo Public Telecommunications Council		24395929	\$ 375,788	
Any Baby Can of San Antonio		S-5459153-A		\$ 30,309
Catholic Charities, Archdiocese of San Antonio, Inc.		S-5451007-A		7,919
Depelchin's Children's Center		S-5451041-A		29,816
Family Service Association of San Antonio, Inc.		S-5459150-A		33,561
Martinez Street Women's Center		S-5451081-A		14,921
Respite Care of San Antonio		S-5459124-A		13,173
The Center for Health Care of San Antonio		S-5459145-A		5,900
The Children's Shelter		S-5459144-A		44,623
		S-5451046-A		28,610
Award Period 09/1/2020 - 08/31/2021				
Alamo Public Telecommunications Council		24395929	1,444,385	
Any Baby Can of San Antonio		S-5469153-A		130,829
Catholic Charities, Archdiocese of San Antonio, Inc.		S-5461007-A		30,542
Depelchin's Children's Center		S-5461041-A		112,484
Family Service Association of San Antonio, Inc.		S-5469150-A		109,923
Martinez Street Women's Center		S-5461081-A		64,899
Respite Care of San Antonio		S-5469124-A		45,245
The Center for Health Care of San Antonio		S-5469145-A		25,461
The Children's Shelter		S-5469144-A		183,434
		S-5461046-A		123,476
Subtotal for HOPES			1,820,173	1,035,125
Military Families and Veterans Pilot Prevention Program - Bexar County				
Award Period 09/01/2019 - 08/31/2020				
Any Baby Can of San Antonio		24306682	117,535	
Big Brothers Big Sisters of South Texas		S-5841007-A		2,544
Childsafe		S-5841022-A		1,669
Endeavors		S-5849106-A		11,199
Family Service Association of San Antonio, Inc.		S-5841001-A		17,046
The Children's Shelter		S-5841081-A		15,082
Voices for Children		S-5841046-A		12,558
		S-5849109-A		2,287
Subtotal for MFVPPP			117,535	62,385
Texas Service Members, Veterans and Families				
Award Period 09/01/20 - 8/31/2021				
Any Baby Can of San Antonio		HHS000711500005	328,088	
Big Brothers Big Sisters of South Texas		S-5851007-A		11,885
Endeavors		S-5851022-A		12,354
Family Service Association of San Antonio, Inc.		S-5851001-A		55,086
		S-5851081-A		93,772
Subtotal for TSMVF			328,088	173,097
Total Expenditures for State Awards			\$ 2,265,796	\$ 1,270,607
Total Expenditures for Federal and State Awards			\$ 3,667,017	\$ 2,371,799

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, 2021

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, 2021. 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, 2021.

UWSA used its approved indirect cost rate of 13.7% during the year ended June 30, 2021.

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	\$ 1,401,221
Total expenditures of state awards	2,265,796
Other grants and contracts	<u>1,873,133</u>
Total revenue for grants and contracts per consolidated statement of activities	<u>\$ 5,540,150</u>

UNITED WAY OF SAN ANTONIO AND BEXAR COUNTY
Schedule of Findings and Questioned Costs
Year Ended June 30, 2021

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, 2021

Section I – Summary of Auditor’s Results - Continued

Description

State Awards

Internal control over major programs:
 Material weaknesses identified
 Significant deficiencies identified

No
 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

Project HOPES
 Texas Service Members, Veterans and Families

24395929
 HHS000711500005

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