

UNITED WAY OF SAN ANTONIO AND BEXAR COUNTY

Single Audit Reports
Federal and State Awards

June 30, 2024



ADKF

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*

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”) (a non-profit organization), which comprise the consolidated statement of financial position as of June 30, 2024, and the related consolidated statement of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued, under separate cover, our report thereon dated November 18, 2024.

Report on 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 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 deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

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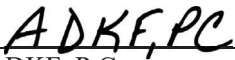


Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether UWSA'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 which could have a direct and material effect on the consolidated 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 UWSA's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



ADKF, P.C.
San Antonio, Texas
November 18, 2024



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INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH FEDERAL AND STATE MAJOR 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 TEXAS GRANT MANAGEMENT STANDARDS

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

Opinion on Each Major Federal and State Program

We have audited United Way of San Antonio and Bexar County (“UWSA”) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of UWSA’s major federal and state programs for the year ended June 30, 2024. 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.

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, 2024.

Basis for Opinion of Each Major Federal and State Program

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 (*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 *Texas Grant Management Standards* (TxGMS). Our responsibilities under those standards, 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 UWSA and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to your 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 program. Our audit does not provide a legal determination on UWSA’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 grants agreements applicable to UWSA’s federal and state programs.

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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 UWSA'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 general accepted auditing standards, *Government Auditing Standards*, 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 from 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 judgement made by a reasonable user of the report on compliance about UWSA's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, Uniform Guidance, and TxGMS we:

- Exercise professional judgement 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 UWSA'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 UWSA'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 and TxGMS, but not for the purpose of expressing an opinion on the effectiveness of UWSA'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 weakness 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 or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a 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.

Report on Internal Control Over Compliance - continued

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 in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance 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 Uniform Guidance and Texas Grant Management Standards

We have audited the financial statements of UWSA as of and for the year ended June 30, 2024, and have issued, under separate cover, our report thereon dated November 18, 2024, 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 purpose of additional analysis as required by the Uniform Guidance and TxGMS 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 consolidated 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.

ADKF, PC

ADKF, P.C.
San Antonio, Texas
November 18, 2024

UNITED WAY OF SAN ANTONIO AND BEXAR COUNTY
Schedule of Expenditures of Federal and State Awards
Year Ended June 30, 2024

Federal/State Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through or Award Number	Federal/State Expenditures	Pass-Through Expenditures
<u>FEDERAL AWARDS</u>				
<u>United States Department of Health and Human Services: Health Resources and Services Administration</u>				
<u>Texas Department of Family and Protective Services - PEI Division</u>				
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program (MIECHV)				
Texas Home Visiting Program				
Award Period September 1, 2022 - August 31, 2023	93.870	HHS001105400005	\$ 39,234	
Catholic Charities Archdiocese of San Antonio		S-6241041-B		13,203
Award Period September 1, 2023 - August 31, 2024	93.870	HHS001105400005	1,159,377	
Catholic Charities Archdiocese of San Antonio		S-6251041-A		249,094
Catholic Charities Archdiocese of San Antonio		S-6251041-B		591,548
Good Samaritan		S-6251092-A		172,252
Madonna Neighborhood Center		S-6251141-A		145,850
MIECHV American Rescue Plan (ARPA)				
Award Period September 1, 2022 - August 31, 2023	93.870	HHS001105400005	16,937	
MIECHV American Rescue Plan (ARPA)				
Award Period September 1, 2023 - August 31, 2024	93.870	HHS001105400005	125,881	
Subtotal for Assistance Listing Number 93.870			1,341,429	1,171,947
<u>Texas Department of Family & Protective Services - PEI Division</u>				
Healthy Outcomes Through Prevention and Early Support (HOPES) Program				
Family-Based Safety Services - FBSS				
Award Period October 1, 2019 - September 30, 2025	93.556	HHS000855300001	17,816	
Catholic Charities, Archdiocese of San Antonio, Inc.				17,816
Subtotal for Assistance Listing Number 93.556			17,816	17,816

UNITED WAY OF SAN ANTONIO AND BEXAR COUNTY
Schedule of Expenditures of Federal and State Awards
Year Ended June 30, 2024

Federal/State Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through or Award Number	Federal/State Expenditures	Pass-Through Expenditures
<u>Texas Department of Family & Protective Services - PEI Division</u>				
Healthy Outcomes Through Prevention and Early Support (HOPES) Program Under US Department of Health and Human Services Administration for Children and Families Community-Based Child Abuse Prevention (CBCAP) under the statutory Award Period October 1, 2020 - September 30, 2025				
	93.590	HHS00085530001	37,500	
Depelchin's Children's Center		S-5969150-A		988
The Children's Shelter		S-5961046-A		21,458
Award Period October 1, 2020 - September 30, 2025	93.590	HHS00085530001	112,500	
Depelchin's Children's Center		S-5979150-A		10,624
The Children's Shelter		S-5971046-A		14,103
<u>Texas Department of Family & Protective Services - PEI Division</u>				
Texas Service Members, Veterans and Families Administration for Children and Families Community-Based Child Abuse Prevention (CBCAP) Award Period September 1, 2022 - August 31, 2023				
	93.590	HHS000711500005	42,288	
Family Service Association of San Antonio, Inc.				6,234
Texas Service Members, Veterans and Families Administration for Children and Families Community-Based Child Abuse Prevention (CBCAP) Award Period September 1, 2023 - August 31, 2024				
	93.590	HHS000711500005	58,568	
Administration for Children and Families Community-Based Child Abuse Prevention (CBCAP) under the statutory authority of the American Rescue Plan Act (ARPA) Award Period September 1, 2023 - August 31, 2024				
	93.590	HHS000711500005	53,274	
Subtotal for Assistance Listing Number 93.590			304,130	53,407
<u>Texas Department of Family & Protective Services - PEI Division</u>				
Healthy Outcomes Through Prevention and Early Support (HOPES) Program ECSB under US Department of Health and Human Services Administration for Children and Every Student Succeeds Act Award Period May 1, 2023 - August 31, 2023				
	93.434	HHS000855300001	75,000	
Award Period September 1, 2023 - August 31, 2024				
	93.434	HHS000855300001	137,500	
Subtotal for Assistance Listing Number 93.434			212,500	-

UNITED WAY OF SAN ANTONIO AND BEXAR COUNTY
Schedule of Expenditures of Federal and State Awards
Year Ended June 30, 2024

Federal/State Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through or Award Number	Federal/State Expenditures	Pass-Through Expenditures
<u>Texas Department of State Health Services</u>				
Help Me Grow Texas Affiliate Grant Program Award Period December 1, 2022 - August 31, 2023	93.994	HHS001116100001	93,746	
Award Period December 1, 2023 - August 31, 2024	93.994	HHS001116100001	228,128	
Subtotal for Assistance Listing Number 93.994			321,874	-
<u>U.S. Department of Homeland Security (DHS)</u>				
Emergency Food and Shelter Program EFSP Phase 39 Award Period November 1, 2021 – December 31, 2023	97.024	788600	3,299	
Emergency Food and Shelter Program EFSP American Rescue Plan Act 2021 - R Award Period November 1, 2021 – December 31, 2023	97.024	788600	5,549	
Emergency Food and Shelter Program EFSP Phase HR23 Award Period January 1, 2023 – July 15, 2024	97.024	788600	500,489	
Episcopal Diocese of West Texas		788600-058		274,251
Interfaith Welcome Coalition		788600-040		198,410
Emergency Food and Shelter Program EFSP Phase 41 Award Period October 1, 2022 – December 31, 2024	97.024	788600	6,000	
Subtotal for Assistance Listing Number 97.024			515,337	472,661
<u>U.S. Department of Homeland Security (DHS)</u>				
Federal Emergency Management Agency (FEMA) Shelter and Services Program (SSP) Award Period March 1, 2023 - September 30, 2025	97.141	EMW-2023-SP-05036	3,242,857	
San Antonio Food Bank		S-6441185-A		3,233,623
Subtotal for Assistance Listing Number 97.141			3,242,857	3,233,623
<u>Texas Health and Human Services</u>				
SNAP Cluster COVID-19: 2-1-1 TIRN Operations Supplemental Nutrition Assistance (SNAP) Food Stamps (FS) OPS FD Operation Award Period September 1, 2022 - August 31, 2023	10.561	HHS000979200016	1,511	
2-1-1 TIRN Operations Supplemental Nutrition Assistance (SNAP) Food Stamps (FS) OPS FD Operation Award Period September 1, 2023 - August 31, 2024	10.561	HHS000979200016	133,181	
Subtotal for Assistance Listing Number 10.561			134,692	-

UNITED WAY OF SAN ANTONIO AND BEXAR COUNTY
Schedule of Expenditures of Federal and State Awards
Year Ended June 30, 2024

Federal/State Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through or Award Number	Federal/State Expenditures	Pass-Through Expenditures
<u>Texas Health and Human Services</u>				
COVID-19: 2-1-1 TIRN Operations				
Temporary Assistance for Needy Families (TANF) OPS FD Operation				
Award Period September 1, 2022 - August 31, 2023	93.558	HHS000979200016	18	
2-1-1 TIRN Operations				
Temporary Assistance for Needy Families (TANF) OPS FD Operation				
Award Period September 1, 2023 - August 31, 2024	93.558	HHS000979200016	1,562	
Subtotal for Assistance Listing Number 93.558			1,580	-
<u>Texas Health and Human Services</u>				
COVID-19: 2-1-1 TIRN Operations				
Children's Health Insurance Program (CHIP) OPS FD Operation				
Award Period September 1, 2022 - August 31, 2023	93.767	HHS000979200016	73	
2-1-1 TIRN Operations				
Children's Health Insurance Program (CHIP) OPS FD Operation				
Award Period September 1, 2023 - August 31, 2024	93.767	HHS000979200016	6,362	
Subtotal for Assistance Listing Number 93.767			6,435	-
<u>Texas Health and Human Services</u>				
Medicaid Cluster				
COVID-19: 2-1-1 TIRN Operations				
Medicaid Administration (MA) Rider 28 HB 1 OPS FD Operation				
Award Period September 1, 2022 - August 31, 2023	93.778	HHS000979200016	2,449	
2-1-1 TIRN Operations				
Medicaid Administration (MA) OPS FD Operation				
Award Period September 1, 2023 - August 31, 2024	93.778	HHS000979200016	215,895	
Subtotal for Assistance Listing Number 93.778			218,344	-
Total Expenditures for Federal Awards			\$ 6,316,994	\$ 4,949,454

UNITED WAY OF SAN ANTONIO AND BEXAR COUNTY
Schedule of Expenditures of Federal and State Awards
Year Ended June 30, 2024

Federal/State Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through or Award Number	Federal/State Expenditures	Pass-Through Expenditures
<u>STATE AWARDS</u>				
<u>Texas Department of Family and Protective Services - PEI Division</u>				
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program Texas Home Visiting Program Award Period September 1, 2022 - August 31, 2023				
		HHS001105400005	\$ 223,996	
Catholic Charities Archdiocese of San Antonio		S-6241041-A		46,953
Catholic Charities Archdiocese of San Antonio		S-6241041-B		40,909
Good Samaritan		S-6241092-A		100,449
Madonna Neighborhood Center		S-6241141-A		33,302
<u>Texas Department of Family and Protective Services - PEI Division</u>				
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program Texas Home Visiting Program Award Period September 1, 2023 - August 31, 2024				
		HHS001105400005	179,464	
Subtotal MIECHV			403,460	221,613
<u>Texas Department of Family & Protective Services - PEI Division</u>				
Healthy Outcomes Through Prevention and Early Support (HOPES) Program Award Period September 1, 2022 - August 31, 2023				
		HHS000855300001	411,595	
Alamo Public Telecommunications Council		S-5969153-A		41,605
Any Baby Can of San Antonio		S-5961007-A		6,159
Catholic Charities, Archdiocese of San Antonio, Inc.		S-5961041-A		47,385
Depelchin's Children's Center		S-5969150-A		51,444
Family Service Association of San Antonio, Inc.		S-5961081-A		15,184
Empower House		S-5969124-A		5,512
Respite Care of San Antonio		S-5969145-A		7,836
The Center for Health Care of San Antoino		S-5969144-A		32,837
The Children's Shelter		S-5961095-A		25,101
Award Period September 1, 2023 - August 31, 2024		HHS000855300001	1,516,834	
Alamo Public Telecommunications Council		S-5979153-A		130,988
Any Baby Can of San Antonio		S-5971007-A		24,346
Catholic Charities, Archdiocese of San Antonio, Inc.		S-5971041-A		248,968
Depelchin's Children's Center		S-5979150-A		123,068
Family Service Association of San Antonio, Inc.		S-5971081-A		63,789
Empower House		S-5979124-A		59,099
Respite Care of San Antonio		S-5979145-A		30,761
The Center for Health Care of San Antoino		S-5979144-A		160,267
The Children's Shelter		S-5971095-A		127,913
Subtotal for HOPES			1,928,429	1,202,262

UNITED WAY OF SAN ANTONIO AND BEXAR COUNTY
Schedule of Expenditures of Federal and State Awards
Year Ended June 30, 2024

Federal/State Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through or Award Number	Federal/State Expenditures	Pass-Through Expenditures
<u>Texas Department of Family & Protective Services - PEI Division</u>				
Texas Service Members, Veterans and Families				
Award Period September 1, 2022 - August 31, 2023				
		HHS000711500005	79,197	
Any Baby Can of San Antonio		S-5871007-A		3,707
Big Brothers Big Sisters of South Texas		S-5871022-A		2,734
Family Service Association of San Antonio, Inc.		S-5871081-A		10,513
Family Service Association of San Antonio, Inc.		S-5871081-B		9,728
Award Period September 1, 2023 - August 31, 2024				
		HHS000711500005	289,117	
Any Baby Can of San Antonio		S-5881007-A		12,157
Big Brothers Big Sisters of South Texas		S-5881022-A		29,708
Family Service Association of San Antonio, Inc.		S-5881081-A		89,948
Subtotal for SMVF			368,314	158,495
<u>Texas Health and Human Services Commission</u>				
2-1-1 TIRN Childcare				
Child Care and Development Fund (CCDF)				
Award Period September 1, 2023 - August 31, 2024				
		HHS000979200016	43,651	
2-1-1 TIRN Operations				
State General Revenue_Med/TANF/FS				
Award Period September 1, 2022 - August 31, 2023				
		HHS000979200016	4,001	
2-1-1 TIRN Operations				
State General Revenue_Med/TANF/FS				
Award Period September 1, 2023 - August 31, 2024				
		HHS000979200016	352,807	
Subtotal for 2-1-1 State General Funds			400,459	-
Total Expenditures for State Awards			\$ 3,100,662	\$ 1,582,370
Total Expenditures for Federal and State Awards			\$ 9,417,656	\$ 6,531,824

UNITED WAY OF SAN ANTONIO AND BEXAR COUNTY
Notes to Schedule of Expenditures of Federal and State Awards
Year Ended June 30, 2024

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 and state governments for the year ended June 30, 2024. 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 Grant Management Standards (TxGMS)*. 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, 2024.

UWSA used its approved restricted indirect cost rate of 12.66% and its approved unrestricted indirect cost rate of 13.13% during the year ended June 30, 2024.

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 2 CFR 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	\$ 6,316,994
Total expenditures of state awards	3,100,662
Other grants and contracts	<u>1,618,917</u>
Total revenue for grants and contracts per consolidated statement of activities	<u><u>\$ 11,036,573</u></u>

NOTE D – RECONCILIATION TO FUNDS REMITTED BY STATE

Total awards reported by the state	\$ 3,159,671
Other timing differences for expenses paid	<u>(59,009)</u>
Total expenditures of state awards	<u><u>\$ 3,100,662</u></u>

UNITED WAY OF SAN ANTONIO AND BEXAR COUNTY
Schedule of Findings and Questioned Costs
Year Ended June 30, 2024

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	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weaknesses identified	No
Significant deficiencies identified	No
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>AL Number</u>
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U.S. Department of Homeland Security (DHS) Federal Emergency Management Agency (FEMA) Shelter and Services Program (SSP)	97.141
Texas Health and Human Services COVID-19: 2-1-1 Texas Information and Referral Network Operations Grant	93.558 93.767
SNAP Cluster	10.561
Medicaid Cluster	93.778

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, 2024

Section I – Summary of Auditor’s Results - Continued

Description

State Awards

Internal control over major programs:

Material weaknesses identified

No

Significant deficiencies identified

No

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 Grant Management Standards?

No

Major State Programs:

Name of State Program or Cluster

ID Number

Texas Department of Family & Protective Services - PEI Division
 Healthy Outcomes Through Prevention and Early Support (HOPES)

HHS000855300001

Texas Health and Human Services
 COVID-19: 2-1-1 Texas Information and Referral Network
 Operations Grant

HHS000979200016

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

\$750,000

Auditee qualified as low-risk auditee?

Yes

Section II – Financial Statement Findings

None

Section III – Federal and State Award Findings

None