



SINGLE AUDIT REPORTS
CITY OF EL PASO, TEXAS

August 31, 2019

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City of El Paso, Texas
Schedule of Expenditures of Federal and State Awards
Year Ended August 31, 2019

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through To Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture (USDA)				
Passed through from:				
Texas Department of Health and Human Services				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	2017-049739-001A	\$ -	\$ 1,140,377
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	2017-049739-001B	-	4,733,862
Total U.S. Department of Agriculture			\$ -	\$ 5,874,239
U.S. Department of Housing and Urban Development (HUD)				
Direct Programs:				
CDBG - Entitlement Grant Cluster				
Community Development Block Grants/Entitlement Grants	14.218		5,190,109	5,484,504
Total CDBG - Entitlement Grant Cluster			5,190,109	5,484,504
Emergency Solutions Grant Program				
	14.231		553,685	553,685
Home Investment Partnerships Program				
	14.239		1,068	3,387,166
Housing Opportunities for Persons with AIDS				
	14.241		494,407	494,860
Total U.S. Department of Housing and Urban Development			\$ 6,239,269	\$ 9,920,215
U.S. Department of The Interior				
Direct Program:				
Water SMART (Sustaining and Manage America's	15.507		-	50
Total U.S. Department of The Interior			\$ -	\$ 50
U.S. Department of Justice (DOJ)				
Direct Program:				
Equitable Sharing Program	16.922		-	394,617
Passed through from:				
Texas Office of The Attorney General				
Missing Children's Assistance	16.543	1885565	-	4,533
Texas Office of The Governor				
Crime Scene Investigations	16.738	2016-DJ-BX-0161	-	59,479
Crime Scene Investigations	16.738	2018-DJ-BX-0406	-	3,306
Crime Victim Assistance	16.575	259806	-	213,511
Total U.S. Department of Justice			\$ -	\$ 675,446

City of El Paso, Texas
Schedule of Expenditures of Federal and State Awards (continued)
Year Ended August 31, 2019

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through To Subrecipients	Total Federal Expenditures
U.S. Department of Transportation (DOT)				
Direct Program:				
Airport Improvement Program	20.106		\$ -	\$ 614,020
National Infrastructure Investments	20.933		-	233,335
Highway Planning and Construction Cluster				
Passed through from:				
Texas Department of Transportation				
Highway Planning and Construction	20.205			
		0167-02-050	-	1,064,889
		0167-02-059	-	382,458
		0374-02-089	-	47,895
		0924-06-269	-	71,933
		0924-06-421	-	153,576
		0924-06-425	-	118,730
		0924-06-458	-	102
		0924-06-459	-	3,283
		0924-06-496	-	630,387
		0924-06-498	-	2,141,313
		0924-06-503	-	1,186,015
		0924-06-504	-	123,262
		0924-06-539	-	129,931
		0924-06-542	-	76,992
		0924-06-544	-	101,993
		0924-06-546	-	247,920
		0924-06-562	-	320,327
		0925-06-422	-	158,136
		50-19XF0004	-	1,254,962
		TX PL-112 FY18	-	142,790
			-	8,356,894
Passed through from:				
New Mexico Department of Transportation				
Highway Planning and Construction	20.205	D16018	-	46,837
Total Highway Planning and Construction Cluster			\$ -	\$ 8,403,731
Direct Programs:				
Federal Transit Cluster				
Federal Transit - Capital Investment Grants	20.500		-	5,510,606
Federal Transit - Formula Grants	20.507		-	17,182,721
Bus and Bus Facilities Formula Program	20.526		-	78,319
Total Federal Transit Cluster			\$ -	\$ 22,771,646
Transit Services Programs Cluster				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		-	369,962
Job Access and Reverse Commute Program	20.516		-	38,043
Total Transit Services Programs Cluster			\$ -	\$ 408,005
Passed through from:				
Texas Office of The Governor				
Highway Safety Cluster				
State and Community Highway Safety	20.600	2018-EIPasoPD-S-1YG-0004	-	25,648
State and Community Highway Safety	20.600	2019-EIPasoPD-S-1YG-00037	-	253,222
Total Highway Safety Cluster			\$ -	\$ 278,870
Total Department of Transportation			\$ -	\$ 32,709,607

City of El Paso, Texas
Schedule of Expenditures of Federal and State Awards (continued)
Year Ended August 31, 2019

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through To Subrecipients	Total Federal Expenditures
National Endowment for the Arts (NEA)				
Direct Program:				
Promotion of the Arts Grants to Organizations and Individuals	45.024		\$ -	\$ 34,991
Total National Endowment for the Arts			\$ -	\$ 34,991
Institute of Museum and Library Services				
Direct Program:				
National Leadership Grants	45.312		-	5,000
Passed through from:				
Texas State Library and Archives Commission (TSLAC)	45.310		-	927
Grants to States		475-18007	-	9,900
		IMP-19004	-	10,000
		IMP-19020	-	13,334
		SPP-19007	-	44,605
		IMP-19012	-	7,823
			-	2,458
		TXR-19007	-	9,988
			-	99,035
Total Institute of Museum and Library Services			\$ -	\$ 104,035
Environmental Protection Agency (EPA)				
Direct Programs:				
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		-	107,427
Performance Partnership Grants	66.605		-	97,468
Total Environmental Protection Agency			\$ -	\$ 204,895

City of El Paso, Texas
Schedule of Expenditures of Federal and State Awards (continued)
Year Ended August 31, 2019

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through To Subrecipients	Total Federal Expenditures
Department of Health and Human Services				
Direct Program:				
Family Planning Services	93.217		\$ -	\$ 59,371
Minority Health and Health Disparities Research	93.307		-	43,881
Passed through from:				
Texas Department of Health and Human Services				
Public Health Emergency Preparedness	93.069	537-18-0344-00001	-	266,874
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Co-Op Agreements	93.074	537-18-0112-00001 537-18-0126-00001 537-18-0126-00001-02	- - -	227,968 439,017 67,580
			-	734,565
Project Grants and Cooperative Agreements for Tuberculosis Control Programs				
Immunization Cooperative Agreements	93.116	HHS000036000001	-	294,415
Building Capacity of the Public Health System to Improve Population Health through National, Non-Profit Organizations- financed in part by Prevention and Public Health Funds (PPHF)	93.268	HHS000111200001	-	931,896
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.524	2012-111203	-	621
HIV Prevention Activities Health Department Based	93.758	537-18-0215-00001	-	160,218
	93.940	2016-001335B 2016-001338-07 2016-001338-08	- - -	153,874 145,270 250,049
			-	549,193
Preventive Health and Health Services Block Grant	93.991	2016-003907B 2016-003907C	- -	6,047 40,113
			-	46,160
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	HHS000288900002	-	225,257
Maternal and Child Health Services Block Grant to the States	93.994	2012-039349 2014-044589-001 2015-046359-001 2016-003924-00 2016-003924-01 2016-003924-03 HHS000059200001	- - - - - - -	2,685 1,200 39 518 1,352 2,866 6,735 248,140 187,439
			-	450,974
Total Department of Health and Human Services			\$ -	\$ 3,763,425

City of El Paso, Texas
Schedule of Expenditures of Federal and State Awards (continued)
Year Ended August 31, 2019

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through To Subrecipients	Total Federal Expenditures
Corporation for National and Community Service (CNCS)				
Foster Grandparent/Senior Companion Cluster				
Direct Programs:				
Foster Grandparent Program	94.011		\$ -	\$ 506,309
Passed through from:				
Texas Department of Health and Human Services Foster Grandparent Program	94.011	GS7119FGP	-	4,575
Total Foster Grandparent/Senior Companion Cluster			<u>-</u>	<u>510,884</u>
Retired and Senior Volunteer Program	94.002		-	130,167
Passed through from:				
Texas Department of Health and Human Services Retired and Senior Volunteer Program	94.002	GS7119RSVP	-	30,686
Total Corporation for National and Community Service			<u>\$ -</u>	<u>\$ 671,737</u>
Executive Office of the President				
Direct Program:				
High Intensity Drug Trafficking Areas Program	95.001		-	2,272,241
Total Executive Office of the President			<u>\$ -</u>	<u>\$ 2,272,241</u>
Department of Homeland Security (DHS)				
Direct Programs:				
Assistance to Firefighters Grant	97.044		-	97,330
Emergency Management Performance Grants	97.042		-	288,130
Homeland Security Grant Program	97.067		-	138,650
Homeland Security Biowatch Program	97.091		-	160,304
Passed through from:				
Texas Office of the Governor Homeland Security Grant Program	97.067	2950703	-	263,528
		2950603	-	264,253
		3007103	-	834,748
		3311801	-	32,223
		2950704	-	359,853
		2950604	-	184,010
		3007104	-	145,348
		3311802	-	214,804
		3221402	-	49,342
Total Department of Homeland Security			<u>-</u>	<u>2,348,109</u>
			<u>\$ -</u>	<u>\$ 3,032,523</u>
Department of Treasury				
Direct Program:				
Equitable Sharing Program	21.016		-	30,307
Total Department of Treasury			<u>\$ -</u>	<u>\$ 30,307</u>
Total Federal Awards Expended			<u>\$ 6,239,269</u>	<u>\$ 59,293,711</u>

City of El Paso, Texas
Schedule of Expenditures of Federal and State Awards (continued)
Year Ended August 31, 2019

State Granting Agency/Grant Program	Grant or Identifying Number	Total State Expenditures
Texas Commission on Environmental Quality		
Compliance Grant GS341917	582-19-90044	\$ 286,523
Total Texas Commission on Environmental Quality		\$ 286,523
Texas Commission on the Arts (TCA)		
TCA Arts Respond Natural Resources and Agriculture - Farmers Market	18-42717	698
TCA Arts Create Yr2 Curatorial	19-44272	12,001
TCA Arts Create Yr2 Operational Support	19-44044	13,000
TCA Arts Respond 11th Chalk the Block 2018	19-44042	1,500
TCA Arts Respond Natural Resources and Agriculture	19-44720	2,500
Total Texas Commission on the Arts (TCA)		\$ 29,699
Texas Department of Housing and Community Affairs		
Homeless Housing and Services Program	63196030004	385,432
Total Texas Department of Housing and Community Affairs		\$ 385,432
Texas Department of State Health Services		
Info & Referral Svc 211 Operat	529-16-0006-00001G	243,125
IDCU - SUR & SUREB	537-18-0325-00001	125,543
IDCU FLU	537-18-0335-00001	4,764
Tuberculosis Prevention -State	537-18-0029-00001	415,491
HIV Surveillance - State	2016-001429C	50,034
Information & Referral Service	529-16-0006-00001G	32,993
Total Texas Department of State Health Services		\$ 871,950
Texas Juvenile Justice Department El Paso County		
Prevention and Intervention Grant	2018-0472	16,775
Total Texas Juvenile Justice Department El Paso County		\$ 16,775
Texas Office of the Governor		
Texas Anti-Gang	3060702	312,853
Local Border Security 19	2998204	355,827
Texas Anti Gang	3060703	785,905
Texas Anti Gang	3060704	1,799
Total Texas Office of the Governor		\$ 1,456,384
Texas Department of Motor Vehicles		
Auto Theft Prevention FY19	608-19-0710200	947,156
Total Texas Department of Motor Vehicles		\$ 947,156
Texas Parks and Wildlife		
Futureland Park Project	55-000024	16,845
El Paso Northeast Regional Park	55-000033	107,000
Total Texas Parks and Wildlife		\$ 123,845
Total State Awards Expended		\$ 4,117,764
Total Federal and State Awards Expended		\$ 63,411,475

City of El Paso, Texas
Notes to Schedule of Expenditures of Federal and State Awards

Note 1 – The accompanying schedule of expenditures of federal and state awards (the Schedule) includes the federal and state award activity of City of El Paso, Texas (the City) under programs of the federal and state government for the year ended August 31, 2019. The information in the Schedule is presented in accordance with the 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 the State of Texas Uniform Grant Management Standards issued by the Texas Comptroller of Public Accounts. Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position or cash flows of the City.

Note 2 – Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, or the cost principles contained in the State of Texas Uniform Grant Management Standards, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The City has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3 – The federal loan programs listed subsequently are administered directly by the City and balances and transactions relating to these programs are included in the City’s basic financial statements. Loans outstanding at the beginning of the year are not included in the federal expenditures presented in the schedule, since there are no continuing compliance requirements other than required loan payments. New loans made during the year are included in the federal expenditures presented in the Schedule. Outstanding loans as of August 31, 2019 consist of the following:

CFDA Number	Program Name	August 31, 2019
14.218	Community Development Block Grants/Entitlement Grants	\$ 11,401,104
14.239	HOME Investment Partnerships Program	51,477,314
		\$ 62,878,418

Report of Independent Auditors 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*

The Honorable Mayor and
Members of the City Council
City of El Paso, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of El Paso, Texas (the City), as of and for the year ended August 31, 2019 and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated February 27, 2020, which contained an emphasis of matter paragraph regarding a change in accounting principle and a reference to the reports of other auditors. Our report includes a reference to other auditors who audited the financial statements of El Paso Water Utilities Public Service Board, a discretely presented component unit of the City, and City of El Paso Employees Retirement Trust, a pension trust fund included in the aggregate remaining fund information, as described in our report on the City's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mess Adams LLP

Albuquerque, New Mexico
February 27, 2020

Report of Independent Auditors on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and the State of Texas Uniform Grant Management Standards

The Honorable Mayor and
Members of the City Council
City of El Paso, Texas

Report on Compliance for Each Major Federal and State Program

We have audited City of El Paso, Texas's (the City's) compliance with the types of compliance requirements described in the OMB Compliance Supplement and the State of Texas Uniform Grant Management Standards that could have a direct and material effect on each of the City's major federal programs for the year ended August 31, 2019. The City'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.

The City's basic financial statements include the operations of the El Paso Water Utilities Public Service Board (EPWU), a discretely presented component unit of the City, which received \$1,957,033 in federal awards for the year ended February 28, 2019, which are not included in the Schedule during the year ended August 31, 2019. Our audit, described below, did not include the operations of EPWU because the component unit engaged other auditors to perform an audit in accordance with the Uniform Guidance.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City'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 the State of Texas Uniform Grant Management Standards, issued by the Texas Comptroller of Public Accountants. Those standards, the Uniform Guidance and the State of 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 the City'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 the City's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the City 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 August 31, 2019.

Report on Internal Control Over Compliance

Management of the City 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 the City'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 the Uniform Guidance and the State of 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 the City'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 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.

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

Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State of Texas Uniform Grant Management Standards

We have audited the financial statements of the City as of and for the year ended August 31, 2019 and have issued our report thereon dated February 27, 2020 which contained an unmodified opinion on those financial statements, and emphasis of matter paragraph regarding a change in accounting principle and a reference to the reports of other auditors. Our audit was conducted 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 purposes of additional analysis as required by the Uniform Guidance and the State of 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.

Mess Adams LLP

Albuquerque, New Mexico
February 27, 2020

City of El Paso, Texas
Schedule of Findings and Questioned Costs
Year Ended August 31, 2019

Section I – Summary of Auditor’s Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes No

Identification of major federal programs and type of auditor’s report issued on compliance for major federal programs:

<i>CFDA Numbers</i>	<i>Name of Federal Program or Cluster</i>	<i>Type of Auditor’s Report Issued on Compliance for Major Federal Programs</i>
14.218	Community Development Block Grants	Unmodified
14.239	Home Investment Partnerships Program	Unmodified
20.205	Highway Planning and Construction Cluster	Unmodified
95.001	High Intensity Drug Trafficking Areas Program	Unmodified
97.067	Homeland Security Grant Program	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$ 1,778,811

Auditee qualified as low-risk auditee? Yes No

City of El Paso, Texas
Schedule of Findings and Questioned Costs (continued)
August 31, 2019

State Awards

Internal control over major state programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

Any audit findings disclosed that are required to be reported in accordance the State of Texas Uniform Grant Management Standards?

- Yes No

Identification of major state programs and type of auditor's report issued on compliance for major state programs:

<i>Grant Numbers</i>	<i>Name of State Program or Cluster</i>	<i>Type of Auditor's Report Issued on Compliance for Major Federal Programs</i>
608-19-071020	Auto Theft Prevention Program	Unmodified
2998204	Local Border Security Program	Unmodified
63196030004	Texas Homeless Housing Services Program	Unmodified

Dollar threshold used to distinguish between type A and type B programs:

\$ 300,000

Auditee qualified as low-risk auditee?

- Yes No

City of El Paso, Texas
Schedule of Findings and Questioned Costs (continued)
August 31, 2019

Section II – Financial Statement Findings

No matters reported.

City of El Paso, Texas
Schedule of Findings and Questioned Costs (continued)
August 31, 2019

Section III – Federal and State Award Findings and Questioned Costs

No matters reported.

City of El Paso, Texas
Summary Schedule of Prior Audit Findings
August 31, 2019

No matters reported.