

# **City of El Paso, Texas**

## **Single Audit Reports**

August 31, 2025

**City of El Paso, Texas**  
**Contents**  
**August 31, 2025**

---

<b>Schedule of Expenditures of Federal Awards .....</b>	<b>1</b>
<b>Schedule of Expenditures of State Awards .....</b>	<b>10</b>
<b>Notes to Schedules of Expenditures of Federal and State Awards .....</b>	<b>13</b>
<b>Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> – Independent Auditor’s Report .....</b>	<b>15</b>
<b>Report on Compliance for Each Major Federal and State Program; Report on Internal Control Over Compliance; and Report on Schedules of Expenditures of Federal and State Awards Required by the Uniform Guidance and the Texas Grant Management Standards (TxGMS) – Independent Auditor’s Report .....</b>	<b>17</b>
<b>Schedule of Findings and Questioned Costs.....</b>	<b>20</b>
<b>Summary Schedule of Prior Audit Findings.....</b>	<b>23</b>

**City of El Paso, Texas**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended August 31, 2025**

Federal Grantor / Pass-Through Grantor / Program or Title Cluster	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<b>Department of Agriculture</b>				
Direct Program:				
Farmers Market and Local Food Promotion Program	10.175		\$ —	\$ 34,122
Passed through from:				
Texas Health and Human Services Commission				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	HHS000803400001	\$ —	\$ 5,628,624
SNAP Cluster:				
Passed through from:				
Texas Health and Human Services Commission				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	HHS000979200022	\$ —	\$ 42,197
Passed through from:				
Texas Department of State Health Services				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	HHS000743500002	\$ —	\$ 30
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	HHS001432000004	\$ —	\$ 248,326
Total SNAP Cluster			\$ —	\$ 290,553
<b>Total Department of Agriculture</b>			<b>\$ —</b>	<b>\$ 5,953,299</b>
<b>Department of Commerce</b>				
Direct Program:				
Economic Development Cluster				
Economic Adjustment Assistance	11.307		\$ —	\$ 1,646,737
Total Economic Development Cluster			\$ —	\$ 1,646,737
<b>Total Department of Commerce</b>			<b>\$ —</b>	<b>\$ 1,646,737</b>
<b>Department of Housing and Urban Development (HUD)</b>				
Direct Programs:				
CDBG - Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218		\$ 5,575,522	\$ 7,671,437
COVID-19 Community Development Block Grants/Entitlement Grants	14.218		\$ —	\$ 348,803
Total CDBG - Entitlement Grants Cluster			<b>\$ 5,575,522</b>	<b>\$ 8,020,240</b>

*The accompanying notes are an integral part of this Schedule*

**City of El Paso, Texas**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended August 31, 2025**

Federal Grantor / Pass-Through Grantor / Program or Title Cluster	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
Emergency Solutions Grant Program	14.231		\$ 500,485	\$ 538,901
Home Investment Partnerships Program	14.239		\$ —	\$ 2,942,031
Housing Opportunities for Persons with AIDS	14.241		\$ 179,658	\$ 1,028,400
<b>Total Department of Housing and Urban Development (HUD)</b>			<b>\$ 6,255,665</b>	<b>\$ 12,529,572</b>
<b>Department of Justice</b>				
Passed through from:				
Texas Office of the Governor				
Crime Victim Assistance	16.575	2592811	\$ —	\$ 140,239
Project Safe Neighborhoods	16.609	3952705	\$ —	\$ 8,920
Edward Byrne Memorial Justice Assistance Grant Program	16.738	5094701	\$ —	\$ 35,897
El Paso County				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-23-GG-03840- JAGX	\$ —	\$ 101,479
Total Edward Byrne Memorial Justice Assistance Grant Program			<b>\$ —</b>	<b>\$ 137,376</b>
Direct Program:				
Equitable Sharing Program	16.922		\$ —	\$ 51,282
<b>Total Department of Justice</b>			<b>\$ —</b>	<b>\$ 337,817</b>
<b>Department of Transportation (DOT)</b>				
Direct Program:				
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airport Programs	20.106		\$ —	\$ 21,995,447
COVID 19 Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airport Programs	20.106			\$ 4,673,105
Total Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airport Programs			<b>\$ —</b>	<b>\$ 26,668,552</b>
Passed through from:				
Texas Department of Transportation				
Highway Planning and Construction	20.205	0924-06-602	\$ —	\$ 3,517
Highway Planning and Construction	20.205	0924-06-570	\$ —	\$ 37,193
Highway Planning and Construction	20.205	0924-06-566	\$ —	\$ 1,636,761
Highway Planning and Construction	20.205	0924-06-609	\$ —	\$ 617,187

**City of El Paso, Texas**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended August 31, 2025**

Federal Grantor / Pass-Through Grantor / Program or Title Cluster	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
Highway Planning and Construction	20.205	0924-06-640	\$ —	\$ 775,205
Highway Planning and Construction	20.205	0924-06-618	\$ —	\$ 23,201
Highway Planning and Construction	20.205	0924-06-625	\$ —	\$ 379,645
Highway Planning and Construction	20.205	0924-06-611	\$ —	\$ 1,456,934
Highway Planning and Construction	20.205	0924-06-639	\$ —	\$ 201,083
Highway Planning and Construction	20.205	2201-01-012	\$ —	\$ 2,880
Highway Planning and Construction	20.205	2201-01-011	\$ —	\$ 180
<b>Total Highway Planning and Construction</b>			<b>\$ —</b>	<b>\$ 5,133,786</b>
<b>Direct Programs:</b>				
<b>Federal Transit Cluster</b>				
Federal Transit Capital Investment Grants	20.500		\$ —	\$ 950,628
Federal Transit Formula Grants	20.507		\$ —	\$ 21,455,102
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526		\$ —	\$ 6,718,573
<b>Total Federal Transit Cluster</b>			<b>\$ —</b>	<b>\$ 29,124,303</b>
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		\$ —	\$ 14,911
<b>Passed through from:</b>				
<b>El Paso Metropolitan Planning Organization</b>				
<b>Transit Services Programs Cluster</b>				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	TX-2023-122	\$ —	\$ 57,040
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	TX-2025-037	\$ —	\$ 250,000
<b>Total Transit Services Programs Cluster</b>			<b>\$ —</b>	<b>\$ 307,040</b>
<b>Passed through from:</b>				
<b>Texas Department of Transportation</b>				
<b>Highway Safety Cluster</b>				
State and Community Highway Safety	20.600	2024-EIPasoPD- S-1YG-00011	\$ —	\$ 6,482
State and Community Highway Safety	20.600	2025-EIPasoPD- S-1YG-00052	\$ —	\$ 197,803
<b>Total Highway Safety Cluster</b>			<b>\$ —</b>	<b>\$ 204,285</b>
<b>Direct Program:</b>				
National Infrastructure Investments	20.933		\$ —	\$ 838,020
<b>Total Department of Transportation</b>			<b>\$ —</b>	<b>\$ 62,290,897</b>

**City of El Paso, Texas**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended August 31, 2025**

Federal Grantor / Pass-Through Grantor / Program or Title Cluster	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<b>Department of Treasury</b>				
Direct Programs:				
Equitable Sharing	21.016		\$ —	\$ 371,854
COVID-19 Emergency Rental Assistance Program	21.023		\$ —	\$ 108,594
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		\$ 5,651,021	\$ 33,371,377
<b>Total Department of Treasury</b>			<b>\$ 5,651,021</b>	<b>\$ 33,851,825</b>
<b>Institute of Museum and Library Services</b>				
Direct Program:				
Museums for America	45.301		\$ —	\$ 1,350
Passed through from:				
Texas State Library and Archives Commission (TSLAC)				
Grants to States	45.310	LS-253655-OLS-23	\$ —	\$ 1,339
Grants to States	45.310	TXR-25005	\$ —	\$ 10,000
Grants to States	45.310	TXT-25004	\$ —	\$ 34,793
Grants to States	45.310	SPP-25006	\$ —	\$ 71,921
Total Grants to States			<b>\$ —</b>	<b>\$ 118,053</b>
<b>Total Institute of Museum and Library Services</b>			<b>\$ —</b>	<b>\$ 119,403</b>
Research and Development Cluster				
<b>National Science Foundation</b>				
Passed through from:				
University of Texas at El Paso				
Computer and Information Science and Engineering	47.070	226101049B	\$ —	\$ 1,701
<b>Total National Science Foundation</b>			<b>\$ —</b>	<b>\$ 1,701</b>
<b>Department of Energy</b>				
Direct Program:				
Renewable Energy Research and Development	81.087		\$ —	\$ 255,594
<b>Total Department of Energy</b>			<b>\$ —</b>	<b>\$ 255,594</b>

**City of El Paso, Texas**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended August 31, 2025**

Federal Grantor / Pass-Through Grantor / Program or Title Cluster	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<b>Environmental Protection Agency</b>				
Passed through from:				
Texas Commission on Environmental Quality				
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	582-23-40029	\$ —	\$ 86,133
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	582-23-44421	\$ —	\$ 104,299
Total Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act				<u>\$ 190,432</u>
Total Research and Development Cluster				<u>\$ 447,727</u>
Direct Program:				
Climate Pollution Reduction Grants	66.046		\$ 209,874	\$ 215,133
Passed through from:				
Texas Commission on Environmental Quality				
Performance Partnership Grants	66.605	582-22-30103	\$ —	\$ 117,778
Performance Partnership Grants	66.605	582-23-40029	\$ —	\$ 1,901
Performance Partnership Grants	66.605	582-26-00131	\$ —	\$ 4,409
Total Performance Partnership Grants			<u>\$ —</u>	<u>\$ 124,088</u>
<b>Total Environmental Protection Agency</b>			<u>\$ 209,874</u>	<u>\$ 529,653</u>
<b>Department of Health and Human Services</b>				
Passed through from:				
National Council on the Aging, Inc.				
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	8	\$ —	\$ 70,155
Texas Department of State Health Services				
Public Health Emergency Preparedness	93.069	HHS001439000007	\$ —	\$ 187,882
Public Health Emergency Preparedness	93.069	HHS001439500037	\$ —	\$ 557,164
Total Public Health Emergency Preparedness			<u>\$ —</u>	<u>\$ 745,046</u>
Direct Program:				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		\$ —	\$ 445,509

**City of El Paso, Texas**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended August 31, 2025**

Federal Grantor / Pass-Through Grantor / Program or Title Cluster	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
Passed through from:				
Texas Health and Human Services Commission				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	HHS001437400011	\$ —	\$ 238,919
Total Project Grants and Cooperative Agreements for Tuberculosis Control Programs			\$ —	\$ 684,428
Passed through from:				
Texas Department of State Health Services				
Immunization Cooperative Agreements	93.268	HHS001019500015	\$ —	\$ 255,322
COVID-19 Immunization Cooperative Agreements	93.268	HHS0001331300012	\$ —	\$ 523,308
Total Immunization Cooperative Agreements			\$ —	\$ 778,630
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	HHS000812700010	\$ —	\$ 238,847
Passed through from:				
University of Texas at Austin				
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	UTAUS-SUB00001210	\$ —	\$ 12,723
Passed through from:				
Texas Department of State Health Services				
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	HHS001084400001	\$ —	\$ 1,499
Total Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response			\$ —	\$ 14,222
Direct Program:				
COVID-19 Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391		\$ —	\$ 1,165,351
Passed through from:				
Texas Health and Human Services Commission				
Temporary Assistance for Needy Families	93.558	HHS000979200022	\$ —	\$ 418

**City of El Paso, Texas**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended August 31, 2025**

Federal Grantor / Pass-Through Grantor / Program or Title Cluster	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
Children's Health Insurance Program	93.767	HHS000979200022	\$ —	\$ 1,472
Medicaid Cluster				
Medical Assistance Program	93.778	HHS000979200022	\$ —	\$ 118,271
Total Medicaid Cluster			<u>\$ —</u>	<u>\$ 118,271</u>
Passed through from:				
Texas Department of State Health Services				
HIV Prevention Activities Health Department Based	93.940	HHS000077800021	\$ —	\$ 140,649
HIV Prevention Activities Health Department Based	93.940	HHS001186300002	\$ —	\$ 30,785
HIV Prevention Activities Health Department Based	93.940	HHS001315900004	<u>\$ —</u>	<u>\$ 74,856</u>
Passed through from:				
Texas Health and Human Services Commission				
HIV Prevention Activities Health Department Based	93.940	HHS001326300013	<u>\$ —</u>	<u>\$ 308,564</u>
Total HIV Prevention Activities Health Department Based			<u>\$ —</u>	<u>\$ 554,854</u>
Direct Program:				
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967		<u>\$ —</u>	<u>\$ 2,117,010</u>
Passed through from:				
Texas Department of State Health Services				
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	HHS001120300003	\$ —	\$ 477,087
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	HHS001315900004	<u>\$ —</u>	<u>\$ 246,484</u>
Total Sexually Transmitted Diseases (STD) Prevention and Control Grants			<u>\$ —</u>	<u>\$ 723,571</u>
Preventive Health and Health Services Block Grant	93.991	HHS000438400001	\$ —	\$ 1,617
Preventive Health and Health Services Block Grant	93.991	HHS001324900020	\$ —	\$ 99,814
Preventive Health and Health Services Block Grant	93.991	HHS001455800001	<u>\$ —</u>	<u>\$ 75,238</u>
Total Preventive Health and Health Services Block Grant			<u>\$ —</u>	<u>\$ 176,669</u>

**City of El Paso, Texas**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended August 31, 2025**

Federal Grantor / Pass-Through Grantor / Program or Title Cluster	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
Passed through from:				
Texas Health and Human Services Commission				
Maternal and Child Health Services Block Grant to the States	93.994	HHS001392700006	\$ —	\$ 173,397
<b>Total Department of Health and Human Services</b>			<b>\$ —</b>	<b>\$ 7,562,341</b>
<b>Corporation for National and Community Service</b>				
Direct Programs:				
AmeriCorps Seniors Retired and Senior Volunteer Program (RSVP) 94.002	94.002		\$ —	\$ 101,794
Foster Grandparent/Senior Companion Cluster				
AmeriCorps Seniors Foster Grandparent Program (FGP) 94.011	94.011		\$ —	\$ 419,126
Total Foster Grandparent/Senior Companion Cluster			\$ —	\$ 419,126
<b>Total Corporation for National and Community Service</b>			<b>\$ —</b>	<b>\$ 520,920</b>
<b>Executive Office of the President</b>				
Direct Program:				
High Intensity Drug Trafficking Areas Program	95.001		\$ —	\$ 2,920,490
<b>Total Executive Office of the President</b>			<b>\$ —</b>	<b>\$ 2,920,490</b>
<b>Department of Homeland Security (DHS)</b>				
Direct Programs:				
Emergency Food and Shelter National Board Program	97.024		\$ 1,336,720	\$ 1,378,696
Assistance to Firefighters Grant	97.044		\$ —	\$ 134,976
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083		\$ —	\$ 1,548,791
Regional Catastrophic Preparedness Grant Program (RCPGP)	97.111		\$ —	\$ 341,702
Shelter and Services Program	97.141		\$ —	\$ 1,288,619

**City of El Paso, Texas**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended August 31, 2025**

Federal Grantor / Pass-Through Grantor / Program or Title Cluster	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
Passed through from:				
Texas Office of the Governor				
Homeland Security Grant Program	97.067	2950709	\$ —	\$ 72,692
Homeland Security Grant Program	97.067	2950710	\$ —	\$ 403,388
Homeland Security Grant Program	97.067	2950609	\$ —	\$ 213,288
Homeland Security Grant Program	97.067	3007110	\$ —	\$ 863,654
Homeland Security Grant Program	97.067	4999701	\$ —	\$ 25,000
Homeland Security Grant Program	97.067	3007109	\$ —	\$ 907,130
Homeland Security Grant Program	97.067	2951009	\$ —	\$ 243,117
Total Homeland Security Grant Program			<u>\$ —</u>	<u>\$ 2,728,269</u>
Passed through from:				
Texas Commission on Environmental Quality				
Homeland Security Biowatch Program	97.091	582-21-22375	\$ —	\$ 108,789
<b>Total Department of Homeland Security (DHS)</b>			<u>\$ 1,336,720</u>	<u>\$ 7,529,842</u>
<b>Total Federal Awards Expended</b>			<u>\$ 13,453,280</u>	<u>\$ 136,050,091</u>

**City of El Paso, Texas**  
**Schedule of Expenditures of State Awards**  
**Year Ended August 31, 2025**

State Granting Agency/Grant Program	Grant or Identifying Number	Provided to Subrecipients	Total State Expenditures
<b>Texas Commission on Environmental Quality</b>			
Direct: State			
Local Air Program	582-23-40127	\$ —	\$ 302,102
<b>Total Texas Commission on Environmental Quality</b>		<b>\$ —</b>	<b>\$ 302,102</b>
<b>Texas Commission on the Arts (TCA)</b>			
Direct: State			
Cultural District Project - High Quality Arts Programming	77760655	\$ —	\$ 27,500
Arts Create - Operational Support	77758940	\$ —	\$ 10,500
Arts Create - Operational Support	77759249	\$ —	\$ 11,000
Arts Respond - Natural Resources & Agriculture	77763160	\$ —	\$ 4,625
Arts Response Performance Support	77764672	\$ —	\$ 1,400
<b>Total Texas Commission on the Arts (TCA)</b>		<b>\$ —</b>	<b>\$ 55,025</b>
<b>Texas Health and Human Services Commission</b>			
Direct: State			
211 TIRN Child Care FY25	HHS000979200022	\$ —	\$ 17,366
211 TIRN Operations FY25	HHS000979200022	\$ —	\$ 99,364
211 TIRN RIDER FY25	HHS000979200022	\$ —	\$ 9,542
Child Dental Services Title V	HHS001392700006	\$ —	\$ 8,510
Retired Senior Volunteer Program	HHS001373500008	\$ —	\$ 32,782
Foster Grandparent Program	HHS001373500028	\$ —	\$ 5,316
<b>Total Texas Health and Human Services Commission</b>		<b>\$ —</b>	<b>\$ 172,880</b>
<b>Texas Department of Housing and Community Affairs</b>			
Direct: State			
FY24 HHSP Grant Recipient 1	63246030007	\$ 7,162	\$ 7,162
FY24 HHSP Youth Grant Recipient 1	18246030007	\$ 6,626	\$ 6,626
FY25 HHSP General Administration	18256030007	\$ —	\$ 6,284
FY25 HHSP Grant Recipient 1	63256030007	\$ 143,889	\$ 143,889
FY25 HHSP Grant Recipient 2	63256030007	\$ 108,906	\$ 108,906
FY25 HHSP Grant Recipient 3	63256030007	\$ 100,000	\$ 100,000
FY25 HHSP Youth Grant Recipient 1	18256030007	\$ 96,056	\$ 96,056
FY25 HHSP Youth Reallocated Recipient 1	18236030017	\$ 96,740	\$ 96,740
FY25 HHSP Youth Reallocated Recipient 2	18236030017	\$ 30,041	\$ 30,041
FY25 HHSP Youth Admin	18236030017	\$ —	\$ 12,636
Total HHSP Grant Program		<b>\$ 589,420</b>	<b>\$ 608,340</b>

*The accompanying notes are an integral part of this Schedule*

**City of El Paso, Texas**  
**Schedule of Expenditures of State Awards**  
**Year Ended August 31, 2025**

State Granting Agency/Grant Program	Grant or Identifying Number	Provided to Subrecipients	Total State Expenditures
FY24 Ending Homelessness Fund Recipient 1	30246030007	\$ 56,642	\$ 56,642
<b>Total Texas Department of Housing and Community Affairs</b>		<b>\$ 646,062</b>	<b>\$ 664,982</b>
<b>Texas Department of State Health Services</b>			
Direct: State			
Preventive Health and Health Services Block Grant	HHS001324900020	\$ —	\$ 64,949
Texas Epidemiology Capacity Expansion Program	HHS001315700009	\$ —	\$ 140,917
STD Prevention Program	HHS001315900004	\$ —	\$ 274,549
HIV Surveillance Program	HHS001186300002	\$ —	\$ 57,748
Tuberculosis Prevention and Control	HHS001437400011	\$ —	\$ 2,416
LRN Influenza and Epidemiology Program	HHS001323100001	\$ —	\$ 4,796
Immunization Locals	HHS001331300012	\$ —	\$ 325,021
Diabetes Prevention and Control	HHS001455300001	\$ —	\$ 89,971
Diabetes Prevention and Control	HHS000712400001	\$ —	\$ 512
Total Diabetes Prevention and Control		<b>\$ —</b>	<b>\$ 90,483</b>
Pass Through El Paso County			
FY25 Border Regional Advisory Council	HHS001336600009	\$ —	\$ 23,538
<b>Total Texas Department of State Health Services</b>		<b>\$ —</b>	<b>\$ 984,417</b>
<b>Texas Department of Transportation</b>			
Direct: State			
Texas Mobility Fund - ITS Infrastructure at Zaragosa and BOTA	0924-06-619	\$ —	\$ 177,871
<b>Total Texas Department of Transportation</b>		<b>\$ —</b>	<b>\$ 177,871</b>
<b>Texas Office of the Governor</b>			
Direct: State			
Defense Economic Adjustment Assistance Grant Program	45301	\$ —	\$ 581,461
Defense Economic Adjustment Assistance Grant Program	44596	\$ —	\$ 343,150
Total Defense Economic Adjustment Assistance Grant Program		<b>\$ —</b>	<b>\$ 924,611</b>
Texas Anti-Gang (TAG) Program	3060707	\$ —	\$ 311
Texas Anti-Gang (TAG) Program	3060708	\$ —	\$ 1,849,173
Texas Anti-Gang (TAG) Program	3060709	\$ —	\$ 2,783,597
Total Texas Anti-Gang (TAG) Program		<b>\$ —</b>	<b>\$ 4,633,081</b>

*The accompanying notes are an integral part of this Schedule*

**City of El Paso, Texas**  
**Schedule of Expenditures of State Awards**  
**Year Ended August 31, 2025**

State Granting Agency/Grant Program	Grant or Identifying Number	Provided to Subrecipients	Total State Expenditures
Body Worn Camera Program	4365503	\$ —	\$ 609,580
Local Border Security Program	2998210	\$ —	\$ 386,061
BF-Border Zone Fire Departments (BZFD) Program	5185401	\$ —	\$ 29,999
<b>Total Texas Office of the Governor</b>		<b>\$ —</b>	<b>\$ 6,583,332</b>
<b>Texas Department of Motor Vehicles</b>			
Direct: State			
Motor Vehicle Crime Prevention Authority	224-24-0710200	\$ —	\$ 672,249
Motor Vehicle Crime Prevention Authority	608-25-0710200	\$ —	\$ 1,932,789
<b>Total Texas Department of Motor Vehicles</b>		<b>\$ —</b>	<b>\$ 2,605,038</b>
<b>Texas State Library &amp; Archives Commission</b>			
Direct: State			
FY24 Family Place Libraries	FPG-24006	\$ —	\$ 1,570
ILL Lending Reimbursement Program 2025	904229	\$ —	\$ 1,704
<b>Total Texas State Library &amp; Archives Commission</b>		<b>\$ —</b>	<b>\$ 3,274</b>
<b>Texas Veterans Commission</b>			
Direct: State			
Transportation Passes for Veterans	G-2024-2018005191	\$ —	\$ 104,941
Transportation Passes for Veterans	R-2024-2018005300	\$ —	\$ 12,355
<b>Total Texas Veterans Commission</b>		<b>\$ —</b>	<b>\$ 117,296</b>
<b>Total State Awards Expended</b>		<b>\$ 646,062</b>	<b>\$ 11,666,217</b>
<b>Total Federal Awards Expended</b>		<b>\$ 13,453,280</b>	<b>\$ 136,050,091</b>
<b>Total Federal and State Awards Expended</b>		<b>\$ 14,099,342</b>	<b>\$ 147,716,308</b>

*The accompanying notes are an integral part of this Schedule*

**City of El Paso, Texas**  
**Notes to Schedules of Expenditures of Federal and State Awards**  
**Year Ended August 31, 2025**

---

**Note 1. Basis of Presentation**

The accompanying schedules of expenditures of federal and state awards (Schedule) include the federal and state award activity of the primary government of the City of El Paso, Texas (City) under programs of the federal and state government for the year ended August 31, 2025. The City's reporting entity is defined in Note 1 of the City's basic financial statements for the year ended August 31, 2025. The information in this 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 Texas Grant Management Standards (TxGMS). 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/fund balance, or cash flows of the City.

**Note 2. Summary of Significant Accounting Policies**

The City's summary of significant accounting policies is presented in Note 1 to the City's basic financial statements for the year ended August 31, 2025.

Governmental funds and proprietary funds account for the City's federal and state grant activity. Amounts reported in the Schedule are recognized on the modified accrual basis of accounting when they become a demand on current available federal and state resources and eligibility requirements are met, or on the accrual basis of accounting at the time liabilities are incurred and all eligibility requirements are met, depending on the basis of accounting used by the respective fund.

Such expenditures are recognized following the cost principles contained in the Uniform Guidance or TxGMS, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts, if any, shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**Note 3. Indirect Cost Rate**

The City has elected not to use the de minimis indirect cost rate allowed under the Uniform Guidance.

---

**Note 4. Federal Loan Programs**

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. The balance of loans outstanding as of August 31, 2025 consists of the following:

<b>Assistance Listing Numbers</b>	<b>Program Name</b>	<b>August 31, 2025</b>
14.218	Community Development Block Grants/Entitlement Grants	\$ 8,742,972
14.239	HOME Investment Partnerships Program	51,152,098
		<u>\$ 59,895,070</u>

## **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**

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 (*Government Auditing Standards*), 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 the City of El Paso, Texas (City), as of and for the year ended August 31, 2025, 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 20, 2026, which contained a reference to the reports of other auditors. Our report includes a reference to other auditors who audited the financial statements of Public Service Board – El Paso Water Utilities, a discretely presented component unit of the City, the City of El Paso Employees Retirement Trust and El Paso Firemen and Policemen's Pension Fund, which are pension trust funds of the City, and the Camino Real Regional Mobility Authority and El Paso Metropolitan Planning Organization, which are custodial funds of the City, 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.

#### ***Report on 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) as a basis for designing 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 or significant deficiencies may exist that were not identified.

***Report on 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 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 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.

***Forvis Mazars, LLP***

**Dallas, Texas  
February 20, 2026**

**Report on Compliance for Each Major Federal and State Program; Report on Internal Control Over Compliance; and Report on Schedules of Expenditures of Federal and State Awards Required by the Uniform Guidance and the Texas Grant Management Standards (TxGMS)**

**Independent Auditor's Report**

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

**Report on Compliance for Each Major Federal and State Program**

***Opinion on Each Major Federal and State Program***

We have audited the City of El Paso, Texas' (City) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the Texas Grant Management Standards (TxGMS) that could have a direct and material effect on each of the City's major federal and state programs for the year ended August 31, 2025. 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.

In our opinion, the City complied, in all material respects, with the 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, 2025.

***Basis for Opinion on 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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), 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 TxGMS. Our responsibilities under those standards, the 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 the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our 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 of the City's compliance with the compliance requirements referred to above.

***Other Matter – Federal and State Expenditures Not Included in the Compliance Audit***

The City's basic financial statements include the operations of the Public Service Board – El Paso Water Utilities, a discretely presented component unit of the City, and the Camino Real Regional Mobility Authority and the El Paso Metropolitan Planning Organization, custodial funds of the City, which expended federal

and state awards, which are not included in the City's schedules of expenditures of federal and state awards during the year ended August 31, 2025. Our compliance audit, described in the Opinion on Each Major Federal and State Program section above, does not include the operations of the Public Service Board – El Paso Water Utilities, the Camino Real Regional Mobility Authority, and the El Paso Metropolitan Planning Organization because these entities engaged other auditors to perform an audit of compliance.

### ***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 grant agreements applicable to the City's federal and state programs.

### ***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 the City'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 GAAS, *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 for 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 judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, Uniform Guidance, and TxGMS, we:

- Exercise professional judgment 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 the City'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 the City'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 the City'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 weaknesses 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.

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 were not 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 Schedules of Expenditures of Federal and State Awards Required by the Uniform Guidance and TxGMS**

We have audited 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 the City of El Paso, Texas, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon dated February 20, 2026, which contained unmodified opinions on those financial statements and a reference to the reports of other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedules of expenditures of federal and state awards are presented for purposes of additional analysis as required by the Uniform Guidance and TxGMS and are not a required part of the basic 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 basic 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the schedules of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Forvis Mazars, LLP*

**Dallas, Texas  
February 20, 2026**

**City of El Paso, Texas**  
**Schedule of Findings and Questioned Costs**  
**Year Ended August 31, 2025**

---

**Section I – Summary of Auditor’s Results**

***Financial Statements***

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

- Unmodified       Qualified       Adverse       Disclaimer

2. Internal control over financial reporting:

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

3. Noncompliance material to the financial statements noted?

- Yes                       No

***Federal and State Awards***

4. Internal control over major federal and state programs:

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

5. Type of auditor’s report issued on compliance for major federal and state programs:

- Unmodified       Qualified       Adverse       Disclaimer

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

7. Identification of major federal and state programs:

*Federal Awards*

<u>Assistance Listing Number</u>	<u>Program Name</u>
	CDBG – Entitlement Grants Cluster
	Federal Transit Cluster
20.106	Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs
20.205	Highway Planning and Construction

*State Awards*

<u>Grant Number</u>	<u>Program Name</u>
224-24-0710200 608-25-0710200	Motor Vehicle Crime Prevention Authority
3060707/3060708/3060709	Texas Anti-Gang (TAG) Program

8. Dollar threshold used to distinguish between Type A and Type B programs for Federal Awards: \$3,000,000.

9. Dollar threshold used to distinguish between Type A and Type B programs for State Awards: \$750,000.

10. Auditee qualified as a low-risk auditee?  Yes  No

---

**Section II – Financial Statement Findings**

Reference Number	Finding
	No matters are reportable.

**Section III – Federal and State Award Findings and Questioned Costs**

Reference Number	Finding
	No matters are reportable.

**City of El Paso, Texas**  
**Summary Schedule of Prior Audit Findings**  
**Year Ended August 31, 2025**

---

<b>Reference Number</b>	<b>Summary of Finding</b>	<b>Status</b>
-----------------------------	---------------------------	---------------

No matters are reportable.