

---

# **City of Farmers Branch, Texas**

## **Single Audit Reports**

September 30, 2024

---

A series of parallel diagonal lines in varying shades of gray, extending from the bottom right towards the center of the page.

City of Farmers Branch, Texas  
Table of Contents  
September 30, 2024

---

## Contents

Schedule of Expenditures of Federal Awards .....	1
Notes to the Schedule of Expenditures of Federal Awards .....	2
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.....	3
Report on Compliance for the Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance – Independent Auditor’s Report .....	5
Schedule of Findings and Questioned Costs.....	8

**City of Farmers Branch, Texas  
Schedule of Expenditures of Federal Awards  
Year Ended September 30, 2024**

City of Farmers Branch, Texas Schedule of Expenditures of Federal Awards				
Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>Department of Commerce</b>				
Direct Program:				
Economic Adjustment Assistance	11.307		\$ -	\$ 673,664
<b>Total Department of Commerce</b>			-	673,664
<b>Department of Interior</b>				
Passed through from Texas Parks & Wildlife Department				
Outdoor Recreation Acquisition, Development and Planning	15.916	N/A	-	615,509
<b>Total Department of Interior</b>			-	615,509
<b>Department of Justice</b>				
Direct Program:				
Bulletproof Vest Partnership Reimbursement Program	16.607		-	13,827
<b>Total Department of Justice</b>			-	13,827
<b>Department of the Treasury</b>				
Passed through from Texas Division of Emergency Management				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	5,078,575
Passed through from Dallas County:				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	5,000
<b>Total Department of the Treasury</b>			-	5,083,575
<b>Department of Energy</b>				
Direct Program:				
Energy Efficiency and Conservation Block Grant Program	81.128		-	59,839
<b>Total Department of Energy</b>			-	59,839
<b>Total Federal Awards Expended</b>			\$ -	\$ 6,446,414

**City of Farmers Branch, Texas**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**Year Ended September 30, 2024**

---

**Note 1: Basis of Presentation**

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of the City of Farmers Branch, Texas (City) under programs of the federal government for the year ended September 30, 2024. 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). 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: Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, 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 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**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:
- Significant deficiency(ies)?      ☐ Yes      ☒ None reported
- Material weakness(es)?      ☐ Yes      ☒ No
3. Noncompliance material to the financial statements noted?
- ☐ Yes      ☒ No

**Federal Awards**

4. Internal control over major federal award program:
- Significant deficiency(ies)?      ☐ Yes      ☒ None reported
- Material weakness(es)?      ☐ Yes      ☒ No
5. Type of auditor's report issued on compliance for major federal program:
- ☒ Unmodified      ☐ Qualified      ☐ Adverse      ☐ Disclaimer
6. Any audit findings disclosed that are required to be reported by 2 CFR 200.516(a)?
- ☐ Yes      ☒ No
7. Identification of major federal program:

Cluster/Program	ALN Number
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027

8. Dollar threshold used to distinguish between Type A and Type B Programs: \$750,000
9. Auditee qualified as a low-risk auditee?      ☒ Yes      ☐ No

City of Farmers Branch, Texas  
Schedule of Findings and Questioned Costs (Continued)  
Year Ended September 30, 2024

---

**Section II – Financial Statement Findings**

<b>Reference Number</b>	<b>Finding</b>
-----------------------------	----------------

---

No matters are reportable.

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

<b>Reference Number</b>	<b>Finding</b>
-----------------------------	----------------

---

No matters are reportable.