

Background:

- **Independent Audit Status Report** – Grants Management Staff will review the Independent Audit Status report which summarizes the status of desk reviews of annual independent audits submitted by grantees.
- **Grants Monitoring Exceptions Report** – The Grants Monitoring Exceptions Report enclosed summarizes concerns noted by TCDD Grants Management staff in their ongoing monitoring activities, and the status of resolving those concerns.

Executive Committee

Agenda Item 6.

Expected Action:

The Executive Committee will review the information provided and may provide guidance to staff.

Council

Agenda Item 14. A.

Expected Action:

The Council will receive a report on the Executive Committee discussion.

TEXAS COUNCIL FOR DEVELOPMENTAL DISABILITIES

INDEPENDENT AUDIT STATUS REPORT

GRANTEE	FYE	DATE RECEIVED	AUDIT FIRM	EXCEPTIONS NOTED	RECOMMENDATIONS/ RESOLUTIONS
Baylor College of Medicine	6/30/2011	1/18/2012	Deloitte & Touche LLP	None.	The last two audits and the current audit have an unqualified opinion and no concerns noted by TCDD on this audit. Therefore, per TCDD procedures, this audit isn't required to be sent to Don Mikeska, CPA, for desk review.
Brighton School, Inc.	8/31/2011	1/6/2012	Cundiff, Rogers & Solt	None.	The last two audits and the current audit have an unqualified opinion, and no concerns noted by TCDD on this audit. Therefore, per TCDD procedures, this audit isn't required to be sent to Don Mikeska, CPA, for desk review.
Community Healthcore	8/31/2011	1/31/2012	Davis, Kinard & C., P.C.	None.	The last two audits and the current audit have an unqualified opinion, and no concerns noted by TCDD on this audit. Therefore, per TCDD procedures, this audit isn't required to be sent to Don Mikeska, CPA, for desk review.
Easter Seals	8/31/2011	12/27/2011	PMB Helin Donovan, LLP.	None.	The last two audits and the current audit have an unqualified opinion, and no concerns noted by TCDD on this audit. Therefore, per TCDD procedures, this audit isn't required to be sent to Don Mikeska, CPA, for desk review.
Family to Family Network Inc	6/30/2010	11/15/2011	Tribolet Fuller & Co., PLLC	None.	None/Done.
Family to Family Network Inc	6/30/2011	11/15/2011	Tribolet Fuller & Co., PLLC	None.	None/Done.

Key: Audits were submitted to TCDD during the fiscal year (Oct. 1, 2011 – Sept. 30, 2012). Independent Audit Reports are due not later than nine months after the end of the grantee's fiscal year(s) for which an audit is performed. This document includes audits that were received after the due date, but during the fiscal year.

GRANTEE	FYE	DATE RECEIVED	AUDIT FIRM	EXCEPTIONS NOTED	RECOMMENDATIONS/ RESOLUTIONS
Parents Anonymous, Inc.	9/30/2011	6/29/2012	Smith Marion & Co., CPA	The auditee did not correctly prepare the Schedule of Expenditures of Federal Awards and the Data Collection as it did not include the DD Council grant.	Don Mikeska, CPA, contacted Ryan Callahan, CPA, the grantee auditor, about the exceptions. Mr. Callahan indicated he thought the grant was state funded and not federally funded. The omission would not have changed the formula for the determination of a "major federal program." Mr. Mikeska recommended that the Audit be reissued. An email was sent to the grantee and the grantee's auditor with a copy of the exceptions and Mr. Mikeska's letter to Sonya Hosey.
Region 17 ESC	8/31/2011	12/22/2011	Bolinger, Segars, Gilbert & Moss, LLP	None.	The last two audits and the current audit have an unqualified opinion, and no concerns noted by TCDD on this audit. Therefore, per TCDD procedures, this audit isn't required to be sent to Don Mikeska, CPA, for desk review.
SafePlace	12/31/2010	6/5/2012	Atchley & Associates, LLP	None.	None/Done.
SafePlace	12/31/2011	6/5/2012	Atchley & Associates, LLP	None.	None/Done.
SER Jobs for Progress	8/31/2011	9/17/2012	Mir, Fox, & Rodriquez, P.C.	None.	Forward for Desk Review.
SER Jobs for Progress	8/31/2010	9/17/2012	Mir, Fox, & Rodriquez, P.C.	None.	Forward for Desk Review.
Syracuse University	6/30/2010	4/16/2012	KPMG LLP	None.	None/Done.
Syracuse University	6/30/2011	4/16/2012	KPMG LLP	None.	None/Done.

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GRANTEE	FYE	DATE RECEIVED	AUDIT FIRM	EXCEPTIONS NOTED	RECOMMENDATIONS/ RESOLUTIONS
Texas A&M Research Foundation	8/31/2011	1/2/2012	Ingram, Wallis & Co., P.C.	None.	The last two audits and the current audit have an unqualified opinion, and no concerns noted by TCDD on this audit. Therefore, per TCDD procedures, this audit isn't required to be sent to Don Mikeska, CPA, for desk review.
Texas A&M Research Foundation	8/31/2010	1/2/2012	Ingram, Wallis & Co., P.C.	None.	The last two audits and the current audit have an unqualified opinion, and no concerns noted by TCDD on this audit. Therefore, per TCDD procedures, this audit isn't required to be sent to Don Mikeska, CPA, for desk review.
Texas Tech University	8/31/2011	5/7/2012	State of TX	None.	None/Done.
The Arc of Greater Tarrant County	12/31/2010	11/2/2011	The Walton Group, LLC	None.	None/Done.
The Arc of Greater Tarrant County	12/31/2009	11/2/2011	The Walton Group, LLC	None.	None/Done.
VSA Arts of Texas	9/30/2011	4/20/2012	Monday N. Rufus, P.C.	None.	The last two audits and the current audit have an unqualified opinion, and no concerns noted by TCDD on this audit. Therefore, per TCDD procedures, this audit isn't required to be sent to Don Mikeska, CPA, for desk review.
VSA Arts of Texas	9/30/2010	4/20/2012	Monday N. Rufus, P.C.	None.	The last two audits and the current audit have an unqualified opinion, and no concerns noted by TCDD on this audit. Therefore, per TCDD procedures, this audit isn't required to be sent to Don Mikeska, CPA, for desk review.

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GRANTS MONITORING EXCEPTIONS REPORT

GRANTEE <i>PROJECT TITLE</i>	TYPE OF ONSITE	DATE OF ONSITE	CONCERNS NOTED	CORRECTIVE ACTIONS	STATUS
Epilepsy Foundation <i>Health and Fitness</i>	Initial	4/26/12	Procedures for procurement and fiscal controls; PARs; PAC; Travel log; Equipment List; Lease; Service agreements; and Match	Documents requested: 5/15/12 Documents received: 8/6/12	Complete
TX Statewide Independent Living Council (TX SILC) <i>New LDAST</i>	Initial	5/17/12	Building accessibility and match.	Documents requested: 5/17/12 Documents received: 7/9/12	Complete
TX Statewide Independent Living Council (TX SILC) <i>Health and Fitness</i>	Initial	5/17/12	Building accessibility; PAC meeting minutes; and service agreements.	Documents requested: 5/17/12 Documents received: 7/19/12	Complete
NAMI <i>New LDAST</i>	Initial	5/29/12	PARs; Fiscal Control Procedures; Financial Ledgers; and Travel.	Documents requested: 5/29/12 Documents received: 8/22/12.	Complete
Arc of Greater Tarrant County <i>Faith-based Symposium</i>	Initial	6/26/12	PAC nominations	Documents requested: 6/26/12 Documents received: 9/5/12	Complete
Arc of Dallas <i>New LDAST</i>	Initial	6/27/12	PARs; Accrual Basis Accounting; Dissemination Guidelines; Equipment Inventory; Utility Costs; and Match	Documents requested: 6/27/12 Documents due: 8/22/12	Complete
Jewish Family Services <i>Faith-based Symposium</i>	Initial	6/28/12	PARs; Insurance Premiums	Documents requested: 6/28/12 Documents received: 8/9/12.	Complete
West Central Texas Regional Foundation <i>Faith-based Symposium</i>	Initial	7/13/12	Lease agreement	Documents requested: 7/13/12 Documents received: 7/26/12	Complete
Texas A&M University <i>New LDAST</i>	Initial	7/20/12	PAC revision form; and photocopy log.	Document requested: 7/20/12 Documents received: 8/23/12	Complete
Strategic Education Solutions <i>Enabling Technology</i>	Initial	7/31/12	Audit at end of organization budget.	Documents requested: 7/31/12 Documents received: 7/31/12	Complete
Educational Programs Inspiring Communities, Inc. <i>Enabling Technology</i>	Initial	8/3/12	Staff turnover delayed RARs	Documents requested: 8/3/12 Documents received: 8/14/12	Complete