

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 9. 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; therefore, SHU7 & ' SURFHGXUHV WLVDXGLVQRWent W' RQMikeska, 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; therefore, SHU7 & ' SURFHGXUHV WLVDXGLVQRWent W' RQMikeska, CPA, for desk review.
Community Healthcore (formerly Sabine Valley Center)	8/31/2011	1/31/2012	Davis, Kinard & C., P.C.	None.	The last two audits and the current audit have an unqualified opinion; therefore, SHU7 & ' SURFHGXUHV WLVDXGLVQRWent W' RQMikeska, 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; therefore, SHU7 & ' SURFHGXUHV WLVDXGLVQRWent W' RQMikeska, CPA, for desk review.
Family to Family Network Inc	6/30/2011	11/15/2011	Tribolet Fuller & Co., PLLC	None.	None/Done.
Family to Family Network Inc	6/30/2010	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		9/22/2011			
Anonymous, Inc.	9/30/2010		Smith Marion & Co., CPA	None.	Don Mikeska, recommended obtaining a copy of the P DQJ HP HQWDMUDQGDERS\ of the UHXUHGDXGURFRP P XQFDWRQZDK those charged in governance of audit. After speaking with the auditor on 1/3/12, no management letter was prepared, because there were no deficiencies. A copy of the required auditor communication with those charged in governance of audit was received 1/4/12.
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; therefore, SHU7 & ' ' SURFHGXUHV WLVDXGURWent W' RQMikeska, CPA, for desk review.
Texas A&M Research Foundation	8/30/2011	1/2/2012	Ingram, Wallis & Co., P.C.	None.	The last two audits and the current audit have an unqualified opinion; therefore, SHU7 & ' ' SURFHGXUHV WLVDXGURWent W' RQMikeska, CPA, for desk review.
Texas A&M Research Foundation	8/30/2010	1/3/2012	Ingram, Wallis & Co., P.C.	None.	The last two audits and the current audit have an unqualified opinion; therefore, SHU7 & ' ' SURFHGXUHV WLVDXGURWent W' RQMikeska, CPA, for desk review.
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.

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GRANTS MONITORING EXCEPTIONS REPORT

GRANTEE PROJECT TITLE	TYPE OF ONSITE	DATE OF ONSITE	CONCERNS NOTED	CORRECTIVE ACTIONS	STATUS
Paso del Norte Children's Development Center <i>Expansion of LDAST</i>	Initial	12/08/11	Copies of Personnel Activity Report (PARs)	Documents requested: 12/13/11 Documents received: 12/15/11	Complete
Texas Tech University <i>Higher Education</i>	Initial	01/17/12	Concerns regarding PAC and non-submittal of RARs	Documents requested: 1/17/12 Documents received: 2/17/12	Complete
DARS <i>Higher Education</i>	Initial	02/8/12	Grant Related Income Questionnaire, Documentation of Donated Space, and Evidence of Accrual-based accounting system	Documents requested: 2/8/12 Documents received: 3/8/12	Complete
Region 19 Education Service Center <i>Expansion of LDAST</i>	Initial	02/22/12	None	Documents requested: 02/22/12 Documents received: 02/22/12	Complete
Any Baby Can <i>Health and Fitness</i>	Initial	03/20/12	PAC; Consultant service agreements; Leased agreement; and Utility invoices.	Documents requested: 3/27/12 Documents due: 4/27/12	Pending
Texas Advocates <i>New LDAST</i>	Initial	03/21/12	PAC; and Consultant service agreements.	Documents requested: 3/27/12 Documents due: 4/27/12	Pending
Arc of Texas <i>New LDAST</i>	Initial	03/21/12	PAC; and Consultant agreements.	Documents requested: 3/27/12 Documents due: 4/27/12	Pending
Brighton Center, Inc <i>Expansion of LDAST</i>	Initial	03/23/12	PAR; PAC; Fiscal Control Procedures; Accrual Basis Accounting, Accounting firm paid for audit; Consultant agreement; and Match.	Documents requested: 3/27/12 Documents due: 4/27/12	Pending
Arc of San Angelo <i>Alternatives to Guardianship</i>	Follow-up	03/29/12	Equipment List	Documents requested: 3/29/12 Documents due: 4/29/12	Pending

April 3, 2012