



# **Harris County Hospital District d/b/a Harris Health**

## **Single Audit Reports**

September 30, 2024



Harris County Hospital District  
d/b/a Harris Health  
(A Component Unit of Harris County, Texas)  
Contents  
September 30, 2024

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**Harris County Hospital District  
d/b/a Harris Health  
(A Component Unit of Harris County, Texas)  
Schedule of Expenditures of Federal and State Awards  
Year Ended September 30, 2024**

Federal Grantor/Passthrough Grantor/Federal Program Title	Assistance Listing Number	Grantor Number	Grant Period	Expenditures	Amount Paid to Subrecipients
<b>U.S. Department of Health and Human Services</b>					
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	5H79TI084352-03	9/30/23 - 9/29/24	\$ 476,485	\$ -
Total - ALN 93.243				476,485	-
<i>Coordinated Services and Access to Research for Women, Infants, Children and Youth</i>					
Ryan White Title IV WICY and A	93.153	H12HA24800-11-00	8/1/23 - 7/31/24	370,633	-
Ryan White Title IV WICY and A	93.153	H12HA24800-12-00	8/1/24 - 7/31/25	53,862	-
Total - ALN 93.153				424,495	-
<i>Health Center Program Cluster</i>					
<i>Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)</i>					
HOMELESS CARRYOVER GYE 12/23	93.224	H80CS00038-22-07	1/1/23 - 12/31/23	290,911	-
HOMELESS CARRYOVER GYE 12/24	93.224	H80CS00038-23-05	1/1/24 - 12/31/24	242,469	-
HOMELESS ENDING HIV EPIDEMIC GYE 08/24	93.224	H80CS00038-22-06	9/1/23 - 12/31/24	43,087	-
HOMELESS-DENTAL GYE12/23	93.224	H80CS00038-22-00	1/1/23 - 12/31/23	84,511	-
HOMELESS-DENTAL GYE12/24	93.224	H80CS00038-23-02	1/1/24 - 12/31/24	193,719	-
HOMELESS PRIMARY GYE 12/23	93.224	H80CS00038-22-00	1/1/23 - 12/31/23	806,627	-
HOMELESS PRIMARY GYE 12/24	93.224	H80CS00038-23-02	1/1/24 - 12/31/24	2,565,849	-
HOMELESS-QIA/UDS+	93.224	H80CS00038-23-06	5/30/24 - 12/31/24	14,720	-
COVID-19 American Rescue Plan - Health Center Program	93.224	H8FCS40542-01-00	4/1/21 - 3/31/24	1,943,473	-
Total - ALN 93.224				6,185,365	-
<i>Grants for New and Expanded Services under the Health Center Program</i>					
HOMELESS FY 2023 BRIDGE ACCESS PROGRAM	93.527	H8LCS51798-01-00	9/1/23 - 12/31/24	33,266	-
Total Health Center Program Cluster				6,218,631	-
<i>Grants for Capital Development in Health Centers</i>					
COVID-19 American Rescue Plan - Capital	93.526	C8ECS44701-01-00	9/15/21 - 9/14/25	52,471	-
<i>Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease</i>					
Ryan White Part C GYE2023	93.918	H76HA00128-32	1/1/23 - 12/31/23	310,344	-
Ryan White Part C GYE2024	93.918	H76HA00128-33	1/1/24 - 12/31/24	666,488	-
Total - ALN 93.918				976,832	-
<i>Maternal Opioid Misuse Model</i>					
Maternal Opioid Misuse Model	93.687	HHS0008683000001	1/1/23 - 12/31/23	104,138	-
Maternal Opioid Misuse Model	93.687	HHS0008683000001	1/1/24 - 12/31/24	394,715	-
Total - ALN 93.687				498,854	-
<i>Passed Through Harris County Public Health Department</i>					
HIV Emergency Relief Project Grants	93.914	22GEN0391	3/1/23 - 2/28/24	3,771,184	-
HIV Emergency Relief Project Grants	93.914	22GEN0400	3/1/24 - 2/28/25	4,951,875	-
Total ALN 93.914				8,723,059	-
<i>Research and Development Cluster</i>					
<i>Passed Through the University of Texas MD Anderson Cancer Center</i>					
Minority Health and Health Disparities Research	93.307	5R01MD013715-05	3/20/23 - 12/31/23	54,702	-
Randomized Trial for HPV Self-Testing	93.307	RO1MDO13715	1/1/24 - 12/31/24	111,528	-
Total Research and Development Cluster				166,230	-
<i>Passed Through the City of Houston</i>					
HIV Prevention Activities - Health Department Based	93.940	21-RTN-1809	1/1/23 - 12/31/23	63,594	-
HIV Prevention Activities - Health Department Based	93.940	24-RTN-1809	1/1/24 - 12/31/24	186,405	-
<i>Passed Through the Texas Department of State Health Services</i>					
HIV Prevention Activities - Health Department Based	93.940	HHS000322300001	9/1/22 - 12/31/23	22,953	-
Total ALN 93.940				272,952	-
<i>Passed Through Texas Health &amp; Human Services Commission</i>					
Cancer Prevention & Control Program for State, Territorial and Tribal Organizations (Fee-for-Service)	93.898	HHS 000734600039	9/1/23 - 8/31/24	271,572	-
Maternal and Child Health Services Block Grant to the States (Fee-for-Service)	93.994	HHS000136500015	9/1/23 - 8/31/24	152,295	-
<i>Passed Through JSI Research &amp; Training Institute</i>					
<i>Special Projects of National Significance</i>					
HIV Telehealth Strategies to Maximize HIV Care	93.928	35529-02	8/1/23 - 7/31/24	142,956	-
HIV Telehealth Strategies to Maximize HIV Care	93.928	35529-02	8/1/24 - 7/31/25	19,120	-
Total ALN 93.928				\$ 162,076	\$ -

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

**Harris County Hospital District  
d/b/a Harris Health  
(A Component Unit of Harris County, Texas)  
Schedule of Expenditures of Federal and State Awards  
Year Ended September 30, 2024**

**(Continued)**

<b>Federal Grantor/Passthrough Grantor/Federal Program Title</b>	<b>Assistance Listing Number</b>	<b>Grantor Number</b>	<b>Grant Period</b>	<b>Expenditures</b>	<b>Amount Paid to Subrecipients</b>
<i>Passed Through Univ. of Texas HSC at San Antonio Block Grants for Prevention and Treatment of Substance Abuse Medication Asst. Treatment Alcohol and other substances (MAT-AUD)</i>	93.959	HHS001196700002	9/1/23 - 8/31/24	\$ 312,775	\$ -
<b>Total U.S. Department of Health and Human Services</b>				<b>18,708,727</b>	<b>-</b>
<b>U.S. Department of Labor</b>					
<i>Employment Service Cluster Passed Through Texas Workforce Commission Employment Service/Wagner-Peyser Funded Activities</i>	17.207	2824WPB004	9/1/23 - 8/31/24	343,180	-
<b>Total U.S. Department of Labor</b>				<b>343,180</b>	<b>-</b>
<b>U.S. Department of Treasury</b>					
<i>Passed Through Harris County Office of County Administration COVID-19 Coronavirus State and Local Fiscal Recovery Funds ARPA - GI Lab ARPA Food Pharmacy</i>	21.027 21.027	SLFRFP1966 SLFRF	12/16/23 - 12/16/25 12/19/23 - 12/16/25	471,993 9,467	- -
<b>Total U.S. Department of Treasury</b>				<b>481,460</b>	<b>-</b>
<b>U.S. Department of Justice</b>					
<i>Passed Through Texas Office of the Governor-Criminal Justice Division Crime Victim Assistance</i>	16.575	3327906	10/1/23 - 9/30/24	69,965	-
<i>Passed Through Texas Office of the Governor Violence Against Women Formula Grants Expanding Forensic Nursing Svcs. In Response to Violence</i>	16.588	4773401	10/1/23 - 9/30/24	13,458	-
<b>Total U.S. Department of Justice</b>				<b>83,423</b>	<b>-</b>
<b>Total Expenditures of Federal Awards</b>				<b>\$ 19,616,790</b>	<b>\$ -</b>

**Harris County Hospital District  
d/b/a Harris Health  
(A Component Unit of Harris County, Texas)  
Schedule of Expenditures of Federal and State Awards  
Year Ended September 30, 2024**

**(Continued)**

<b>Federal Grantor/Passthrough Grantor/State Grantor/Program Title</b>	<b>Grantor Number</b>	<b>Grant Period</b>	<b>Expenditures</b>	<b>Amount Paid to Subrecipients</b>
<b>Office of the Texas Governor</b>				
Enhancement of Community SAFE-Ready Facility	3942105	9/1/23 - 8/31/24	\$ 43,325	\$ -
<b>Total Office of the Texas Governor</b>			<b>43,325</b>	<b>-</b>
<b>Texas Department of State Health Services</b>				
Workplace Violence Against Nurses	HHS001024000002	9/1/22 - 2/29/24	70,304	-
TB-Prevention & Control - Hospitals (Fee-for-Service)	HHS000454800001	9/1/23 - 8/31/24	36,260	-
AIDS Drug-Assistance Program Eligibility	18HHS00SS-R	9/1/23 - 8/31/24	140,785	-
AIDS Drug-Assistance Program Eligibility	25HHS00SS	9/1/24 - 8/31/25	8,742	-
Total AIDS Drug-Assistance Program Eligibility			149,527	-
<b>Total Texas Department of State Health Services</b>			<b>256,091</b>	<b>-</b>
<b>Texas Health and Human Services Commission</b>				
ACS Epilepsy Program	HHS000701500003	9/1/23 - 8/31/24	135,553	-
ACS Epilepsy Program	HHS000701500003	9/1/24 - 8/31/25	11,452	-
Total ACS Epilepsy Program			147,006	-
Title V Fee for Service Prenatal Medical and Dental Grant Program	HHS000558100007	9/1/23 - 8/31/24	53,165	-
Family Plann Grant Program (Fee-for-Service)	HHS000734600039	9/1/23 - 8/31/24	3,627,479	-
Family Plann Grant Program (Fee-for-Service)	HHS000734600039	9/1/24 - 8/31/25	47,258	-
Total Family Plann Grant Program (Fee-for-Service)			3,674,737	-
Health Texas Women's Grant Program	HHS000734600039	9/1/23 - 8/31/24	76,293	-
Health Texas Women's Grant Program	HHS000734600039	9/1/24 - 8/31/25	4,452	-
Total Health Texas Women's Grant Program			80,745	-
Healthy Texas Women - Patient Navigator	HHS000734600039	9/1/23 - 8/31/24	42,178	-
Healthy Texas Women - Patient Navigator	HHS000734600039	9/1/24 - 8/31/25	5,804	-
Total Healthy Texas Women - Patient Navigator			47,982	-
Breast & Cervical Cancer Control Program (Fee-for-Service)	HHS000734600039	9/1/23 - 8/31/24	893,959	-
<b>Total Texas Health and Human Services Commission</b>			<b>4,897,594</b>	<b>-</b>
<b>Cancer Prevention and Research Institute of Texas</b>				
Colorectal Screening and Follow-up Among Urban Medically Undeserved Population	PP210007	8/31/23 - 8/30/24	216,881	-
Colorectal Screening and Follow-up Among Urban Medically Undeserved Population	PP210007	8/31/24 - 8/30/25	13,469	-
Total Colorectal Screening and Follow-up Among Urban Medically Undeserved Population			230,350	-
Texas Clinical Trial Participation Program Award	RP210143	8/31/23 - 8/30/24	87,989	-
Expanding a Community Network for Cancer Prevention to Increase HPV Vaccine Uptake and Tobacco Prevention in a Medically Undeserved Pediatric Population	PP220038	8/31/23 - 8/30/24	231,786	-
Expanding a Community Network for Cancer Prevention to Increase HPV Vaccine Uptake and Tobacco Prevention in a Medically Undeserved Pediatric Population	PP220038	8/31/24 - 8/30/25	8,079	-
Total Expanding a Community Network for Cancer Prevention to Increase HPV Vaccine Uptake and Tobacco Prevention in a Medically Undeserved Pediatric Population			239,865	-
Primary HR-HPV Testing YR 1	PP240017	3/1/24 - 2/28/25	45,927	-
<b>Total Cancer Prevention and Research Institute of Texas</b>			<b>604,131</b>	<b>-</b>
<b>Total Expenditures of State Awards</b>			<b>\$ 5,801,141</b>	<b>\$ -</b>

**Harris County Hospital District  
d/b/a Harris Health  
(A Component Unit of Harris County, Texas)  
Notes to the Schedule of Expenditures of Federal and State Awards  
Year Ended September 30, 2024**

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**Note 1. Basis of Presentation**

The accompanying schedule of expenditures of federal and state awards (the Schedule) includes the federal and state award activity of Harris County Hospital District d/b/a Harris Health (Harris Health) under programs of the federal and state of Texas governments for the year ended September 30, 2024. The information in this Schedule is presented in accordance with the requirements of the 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 Harris Health, it is not intended to and does not present the financial position, changes in net position or cash flows of Harris Health.

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

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either 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 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**

Harris Health has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**Note 4. Federal Loan Programs**

Harris Health did not have any federal or state loan programs during the year ended September 30, 2024.

## **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**

Board of Trustees  
Harris County Hospital District  
d/b/a Harris Health  
Houston, Texas

We have audited, in accordance with 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 business-type activities and the aggregate discretely presented component units of Harris County Hospital District d/b/a Harris Health (Harris Health), a component unit of Harris County, Texas, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise Harris Health's basic financial statements, and have issued our report thereon dated February 13, 2025, which includes reference to other auditors who audited the financial statements of Harris County Hospital District Foundation and an other matter paragraph regarding the omission of required supplementary information. The financial statements of the Harris County Hospital District Foundation, Community Health Choice, Inc. and Community Health Choice Texas, Inc., the discretely presented component units included in Harris Health's financial statements, were not audited in accordance with *Government Auditing Standards* and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with these discretely presented component units.

### ***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Harris Health'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 Harris Health's internal control. Accordingly, we do not express an opinion on the effectiveness of Harris Health'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 Harris Health'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 13, 2025**



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

**Independent Auditor's Report**

Board of Trustees  
Harris County Hospital District  
d/b/a Harris Health  
Houston, Texas

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

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

We have audited Harris County Hospital District d/b/a Harris Health's (Harris Health) 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 Harris Health's major federal and state programs for the year ended September 30, 2024. Harris Health'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, Harris Health's 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 September 30, 2024.

***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 Harris Health 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 Harris Health's compliance with the compliance requirements referred to above.

### ***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 Harris Health'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 Harris Health'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*, the 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 Harris Health'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*, the 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 Harris Health'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 Harris Health'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 Harris Health'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 Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and TxGMS**

We have audited the financial statements of the business type activities and the aggregate discretely presented component units of Harris Health as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise Harris Health's basic financial statements. We issued our report thereon dated February 13, 2025, which contained unmodified opinions on those financial statements and reference to other auditors and an other matter paragraph regarding omission of required supplementary information. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and TxGMS and is 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 audits of the basic 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 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.

**Forvis Mazars, LLP**

**Dallas, Texas  
February 13, 2025**

**Harris County Hospital District  
d/b/a Harris Health  
(A Component Unit of Harris County, Texas)  
Schedule of Findings and Questioned Costs  
Year Ended September 30, 2024**

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**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:  

Significant deficiency(ies) identified? ☐ Yes      ☒ None reported

Material weakness(es) identified? ☐ Yes      ☒ No
3. Noncompliance material to the financial statements noted? ☐ Yes      ☒ No

*Federal Awards*

4. Internal control over major federal and state awards programs:  

Significant deficiency(ies) identified? ☐ Yes      ☒ None reported

Material weakness(es) identified? ☐ Yes      ☒ No
5. Type of auditor's report issued on compliance for major federal and state award programs:  
☒ Unmodified      ☐ Qualified      ☐ Adverse      ☐ Disclaimer
6. Any audit findings disclosed that are required to be reported by 2 CFR 200.516(a)? ☐ Yes      ☒ No
7. Any audit findings disclosed that are required to be reported by TxGMS? ☐ Yes      ☒ No
8. Identification of major federal and state programs:

Cluster/Program	Assistance Listing Number
COVID-19 Coronavirus State and Local Fiscal Recovery Funds [Federal]	21.027
HIV Emergency Relief Project Grants [Federal]	93.914
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease [Federal]	93.918
Family Planning Grant Program [State]	State

Harris County Hospital District  
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Schedule of Findings and Questioned Costs  
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(Continued)

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9. The threshold used to distinguish between Type A and Type B federal programs: \$750,000.
10. The threshold used to distinguish between Type A and Type B state programs: \$750,000.
11. Auditee qualified as a low-risk auditee? ☒ Yes ☐ No

**Section II – Financial Statement Findings**

Reference Number	Finding
	No matters are reportable.

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

Reference Number	Finding
	No matters are reportable.

**Section IV – State Award Findings and Questioned Costs**

Reference Number	Finding
	No matters are reportable.

**Harris County Hospital District  
d/b/a Harris Health  
(A Component Unit of Harris County, Texas)  
Summary Schedule of Prior Audit Findings  
Year Ended September 30, 2024**

Reference Number	Summary of Finding	Status
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No matters are reportable.