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**FORT BEND COUNTY, TEXAS**

**FEDERAL SINGLE  
AUDIT REPORT**

**For the Year Ended September 30, 2021**

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***CPAs and Professional Consultants***



**FORT BEND COUNTY, TEXAS**

**FEDERAL SINGLE AUDIT REPORT**

**For the Year Ended September 30, 2021**



# **FORT BEND COUNTY, TEXAS**

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**INDEPENDENT AUDITOR'S 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**

To the Honorable KP George, County Judge  
and Members of Commissioners Court  
Fort Bend County, 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, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Fort Bend County, Texas (the "County"), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 31, 2022. Our report includes a reference to other auditors who audited the financial statements of Fort Bend County Housing Finance Corporation, as described in our report on the County's financial statements. The financial statements of the East Fort Bend County Development Authority and Fort Bend County Housing Finance Corporation were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with these discretely presented component units.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing the 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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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 may exist that have not been identified.

To the Honorable KP George, County Judge  
and Members of Commissioners Court  
Fort Bend County, Texas

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free of 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.

A handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, flowing style.

Houston, Texas  
March 31, 2022



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED  
BY THE UNIFORM GUIDANCE**

To the Honorable KP George, County Judge  
and Members of Commissioners Court  
Fort Bend County, Texas

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

We have audited Fort Bend County, Texas' (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended September 30, 2021. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and 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)*. Those standards and the *Uniform Guidance* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

To the Honorable KP George, County Judge  
and Members of Commissioners Court  
Fort Bend County, Texas

### ***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2021.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as findings #2021-001 and #2021-002. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance finding identified in our audit is described in the accompanying corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance and to test and report on internal control over compliance in accordance with the *Uniform Guidance*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's 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 program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items #2021-001 and #2021-002 that we consider to be significant deficiencies.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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. Accordingly, this report is not suitable for any other purpose.

To the Honorable KP George, County Judge  
and Members of Commissioners Court  
Fort Bend County, Texas

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise The County's basic financial statements and have issued our report thereon dated March 31, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance 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 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 auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Whitley Penn LLP*

Houston, Texas  
March 31, 2022

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended September 30, 2021**

**I. Summary of Auditors' Results**

**Financial Statements**

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

**Federal Awards**

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	Yes, #2021-001 and #2021-002
Type of auditors' report issued on compliance with major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	Yes, #2021-001 and #2021-002

Identification of major programs:

<b>Name of Federal Program or Cluster:</b>	<b>Assistance Listing Number (ALN)</b>
Coronavirus Aid, Relief, and Economic Security Act ("CARES Act")	
COVID-19	21.019
Emergency Rental Assistance - Consolidated Appropriations Act, 2021	
COVID - 19	21.023
Coronavirus State and Local Fiscal Recovery Funds COVID-19	21.027
Federal Transit Cluster:	
Section 5307 Urban Public Transportation	20.507
Section 5309 Urban Public Transportation	20.500
CMAQ – Westpark P&R	20.507
Section 5307 CARES Act (Covid-19)	20.507
Dollar Threshold Considered Between Type A and Type B Federal Programs	\$3,000,000
Auditee qualified as low-risk auditee?	Yes

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)**  
**For the Year Ended September 30, 2021**

**II. Financial Statement Findings**

None noted

**III. Federal Award Findings and Questioned Costs**

**Type of Finding:** Compliance and Internal Control Over Compliance

**Finding** #2021-001 - Subrecipient Certification and Verification of Audit (M. Subrecipient Monitoring)

**Program Information** ALN 21.019, Coronavirus Aid, Relief, and Economic Security Act ("CARES Act") COVID-19;

**Criteria:** Under Uniform Guidance, 2 CFR Part 200.415, to assure that expenditures are proper and in accordance with the terms and conditions of the Federal award and approved project budgets, the annual and final fiscal reports or vouchers requesting payment under the agreements must include a *certification*, signed by an official who is authorized to legally bind the non-Federal entity, which reads as follows:

"By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise."

In addition, the Compliance Supplement requires per 2 CFR Part 200.331 that the pass-through entity (County) verified that the subrecipients who met audit requirements were audited.

**Condition:** We noted in our review of nine agreements, none had a signed *certification clause* included in subrecipient reporting submissions that is a part of the procedure of ensuring subrecipients are compliant with proper reporting with grant guidelines and 2 CFR, Part 200.

We noted in our review of nine agreements that no documentation was provided that the County had verified that the subrecipients who met audit requirements were audited.

**Cause:** Oversight on the part of County personnel of this requirement to comply with 2 CFR 200.415 and 200.331.

**Effect:** Noncompliance in certification and documentation reports for subrecipients. Noncompliance with verifying subrecipient expectation of to be audited.

**Questioned Costs:** None

**Repeat Finding:** Yes, #2020-001

**Recommendation:** We recommend that the County include certification clause within their required reporting in order to comply with CFR 200.415 requirements. We also recommend that the County obtain verification that the subrecipients who met audit requirements were audited.

**View of Responsible Official:** Agree with the finding and see Corrective Action Plan

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)**  
**For the Year Ended September 30, 2021**

**III. Federal Award Findings and Questioned Costs (continued)**

**Type of Finding:** Compliance and Internal Control Over Compliance

**Finding** #2021-002 – Support Documentation (A. Activities Allowed and Unallowed and B. Allowable Cost)

**Program Information** ALN 21.027, Coronavirus State and Local Fiscal Recovery Funds (COVID-19)

**Criteria:** In order for costs to be allowable, Uniform Guidance, 2 CRF, Part 200 requires costs charged to federal programs be necessary and reasonable for the performance of the federal program. Additionally, the costs must be adequately documented.

The County policies and procedures requires receipts and documentation for all expenditures incurred through December 31, 2021 must be submitted for audit purposes within 30 days of grant disbursement of funds. Funds dispersed to the Small Businesses that are not documented or deemed ineligible use of funds would need to be repaid within 30 days of notice.

**Condition:** From a total population of 205 non-payroll small business public assistance disbursements in the amount of \$2,450,000. We selected and tested a non-statistical sample of a total of twenty-one (21) disbursements for a total sample population of \$335,000. We noted four (4) expenditures in the amount of \$70,000 did not have supporting receipts.

**Cause:** Lack of compliance with policy of obtaining supporting documentation, which would substantiate expenditure.

**Effect:** Expenditures of \$70,000 are potential unallowable activity and cost.

**Questioned Costs:** Known questioned cost of \$70,000.

**Repeat Finding:** No

**Recommendation:** We recommend that the County obtain supporting documentation to verify activity and cost on all disbursements.

**View of Responsible Official:** Agree with the finding and see Corrective Action Plan

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended September 30, 2021**

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Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed through to Subrecipients
<b>U.S. Department of Agriculture</b>				
<b>Passed-through the Texas Department of Agriculture - Food and Nutrition Division:</b>				
Non-cash assistance:				
Food Donation (Program Year 2021: 10/1/20 - 9/30/21 )	10.558	806780706	\$ 4,942	\$ -
Cash assistance:				
School Breakfast Program 2020-2021	10.558	806780706	21,032	-
School Breakfast Program 2021-2022	10.558	806780706	5,631	-
National School Lunch Program 2020-2021	10.558	806780706	33,376	-
National School Lunch Program 2021-2022	10.558	806780706	8,872	-
Total ALN 10.558			<u>73,853</u>	<u>-</u>
<b>Passed-through the Natural Resources Conservation Service:</b>				
Emergency Watershed Protection Program	10.923	NR197442XXXXC036	3,071,411	-
Emergency Watershed Protection Program	10.923	NR197442XXXXC035	9,885,589	-
Emergency Watershed Protection Program	10.923	NR197442XXXXC031	5,561,361	-
Emergency Watershed Protection Program	10.923	NR197442XXXXC034	3,026,473	-
Emergency Watershed Protection Program	10.923	NR197442XXXXC042	3,952,591	-
Total ALN 10.923			<u>25,497,425</u>	<u>-</u>
<b>Total U.S. Department of Agriculture</b>			<u><b>25,571,278</b></u>	<u><b>-</b></u>
<b>U.S. Department of Housing and Urban Development</b>				
<b>Direct Programs:</b>				
Community Development Block Grants/Entitlement Grants 2016	14.218	B-14-UC-48-0004	33,127	-
Community Development Block Grants/Entitlement Grants 2015	14.218	B-15-UC-48-0004	199,271	-
Community Development Block Grants/Entitlement Grants 2020	14.218	B-16-UC-48-0004	207,560	220,840
Community Development Block Grants/Entitlement Grants 2017	14.218	B-17-UC-48-0004	63,639	-
Community Development Block Grants/Entitlement Grants 2018	14.218	B-18-UC-48-0004	1,127,756	-
Community Development Block Grants/Entitlement Grants 2019	14.218	B-18-UC-48-0004	804,936	104,646
Community Development Block Grants/CARES ACT 2020 CDBG-CV, COVID-19	14.218	B-20-UW-48-0004	1,233,910	1,142,784
Total CDBG - Entitlement Grants Cluster (ALN 14.218)			<u>3,670,199</u>	<u>1,468,270</u>
<b>Passed-through the Texas General Land Office</b>				
Disaster Assistance - 2016 & 2017 Floods	14.228	18-523-000-B264	6,129	-
Disaster Assistance - 2016 & 2017 Floods	14.228	18-523-000-B264	72,309	-
Disaster Assistance - 2016 & 2017 Floods	14.228	20-065-092-C257	388,413	-
Disaster Assistance - Harvey Hurricane	14.228	20-066-006-C038	9,508	-
Total ALN 14.228			<u>476,359</u>	<u>-</u>
<b>Direct Programs:</b>				
Homeless Emergency Assistance and Rapid Transition Housing (HEARTH) Program 2018	14.231	E-18UC-48-0003	43,919	-
Homeless Emergency Assistance and Rapid Transition Housing (HEARTH) Program 2020	14.231	E-18UC-48-0003	-	141,439
Homeless Emergency Assistance and Rapid Transition Housing (HEARTH) Program 2019	14.231	E-18UC-48-0003	57,867	37,981
Emergency Solutions Grants Program – CARES Act Funding COVID-19	14.231	E-20-UW-48-0004	513,921	478,146
Total ALN 14.231			<u>615,707</u>	<u>657,566</u>
Home Investment Partnerships Program 2016	14.239	M-16-UC-48-0216	10,497	-
Home Investment Partnerships Program 2017	14.239	M-16-UC-48-0217	90,610	-
Total ALN 14.239			<u>101,107</u>	<u>-</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<u><b>4,863,372</b></u>	<u><b>2,125,836</b></u>

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)**  
**For the Year Ended September 30, 2021**

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Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed through to Subrecipients
<b>U.S. Department of Justice</b>				
<b>Direct Programs:</b>				
Edward Byrne Justice Assistance Grant FY18	16.738	2018-DB-BX-0409	15,642	-
Edward Byrne Justice Assistance Grant FY19	16.738	2019-DJ-BX-0231	3,665	-
Edward Byrne Justice Assistance Grant FY20	16.738	2020-DJ-BX-0636	26,690	-
Total ALN 16.738			45,997	-
Coronavirus Emergency Supplemental Funding Program COVID-19	16.034	2020-VD-BX-1582	37,067	-
Justice and Mental Health Collaboration Program FY19	16.745	2019-MO-BX-0026	203,289	-
Juvenile Justice and Mental Health Collaboration Program FY20	16.745	2020-MO-BX-0014	44,799	-
Total ALN 16.745			248,088	-
<b>Passed-through the Office of the Governor Criminal Justice Division:</b>				
The IRIS Women's Program	16.575	VA-3024003	24,426	-
The IRIS Women's Program	16.575	VA-3024003	104,719	-
Infant Toddler Court: Healing the Youngest Victims	16.575	VA-3334302	43,761	-
Rifle Resistant Body Armor	16.575	BG-3989701	80,153	-
Crime Victim Assistance -Victim Witness Staff Expansion - (VOCA) (District Atty)	16.575	VA-1364519	99,355	-
Crime Victim Assistance -Victim Services Program - Victim of Crime Act (VOCA) (CSCD)	16.575	VA-1364818	49,349	-
Victim Case Coordination Program	16.575	VA-3058303	49,053	-
EMS Mental Health Wellness	16.575	VA-3975701	14,850	-
(TCFV) Domestic Violence High Risk Team: District Atty	16.575	2018-V2-GX-0040	16,170	-
(TCFV) Domestic Violence High Risk Team: District Atty	16.575	2018-V2-GX-0040	50,000	-
Total ALN 16.575			531,836	-
Violence Against Women Formula Grant - Prosecutor (District Atty)	16.588	WF-1344723	174,124	-
Violence Against Women Formula Grant - Prosecutor (District Atty)	16.588	WF-1344724	11,593	-
Total ALN 16.588			185,717	-
<b>Passed-through the City of Houston:</b>				
Internet Crimes Against Children Task Force Program: District Atty	16.543	2018-MC-FX-K066	71,431	-
<b>Total U.S. Department of Justice</b>			<b>1,120,136</b>	-
<b>U.S. Department of Transportation</b>				
<b>Direct Programs:</b>				
Section 5307 Urban Public Transportation	20.507	TX-2018-007	16,667	-
Section 5307 Urban Public Transportation	20.507	TX-2018-003	27,433	-
Section 5307 Urban Public Transportation	20.507	TX-2018-058	19,002	-
Section 5307 Urban Public Transportation	20.507	TX-2019-088	1,991,677	-
Section 5307 Urban Public Transportation	20.507	TX-2020-169	11,935	-
Section 5309 Urban Discretionary Transit	20.500	TX-04-0041	27,115	-
CMAQ - Westpark P&R	20.507	TX-95-X080	16,495	-
Section 5307 CARES Act COVID-19	20.507	TX-2020-093	2,100,675	-
Total Federal Transit Cluster (ALN 20.500 and 20.507)			4,210,999	-
Section 5310 Elderly & Disabled Transportation Program	20.513	TX-2020-138	94,484	-
Section 5310 Elderly & Disabled Transportation Program	20.513	TX-2021-116	1,225,563	-
Total Transit Services Programs Cluster (ALN 20.513)			1,320,047	-
<b>Passed-through Texas Department of Transportation:</b>				
Section 5311 State/Local Rural Public Transportation	20.509	RPT 2101 (11) 030_18	1,240	-
Section 5311 State/Local Rural Public Transportation	20.509	RPT 1903 (12) 39_19	151,158	-
Section 5311 State/Local Rural Public Transportation	20.509	RPT 2102 (11) 045_20	11,945	-
Section 5311 CARES Act COVID-19	20.509	CAF 2002 (11) 072_20	85,337	-
Section 5311 CARES Act COVID-19	20.509	CAF 2101 (15) 072_20	167,670	-
Total ALN 20.509			417,350	-
<b>National Highway Traffic Safety Administration Discretionary Safety Grants:</b>				
Selective Traffic Enforcement Program- Commercial Vehicle	20.614	2021-FBCoCP4-S-CMV-00009	11,759	-
Selective Traffic Enforcement Program- Comprehensive	20.614	2021-FBCoCP4-S-1-YG-00023	12,594	-
Selective Traffic Enforcement Program- TxDOT	20.614	2021-FBCoCP3-S-1YG-00120	19,312	-
Total ALN 20.614			43,665	-
National Priority Safety Programs	20.616	2021-FortBend-G-1YG-0146	34,714	-
Total Highway Safety Cluster (ALN 20.616)			34,714	-
<b>Total U.S. Department of Transportation</b>			<b>6,026,775</b>	-



**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)**  
**For the Year Ended September 30, 2021**

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Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed through to Subrecipients
<b>Executive Office of the President</b>				
<b>Direct Programs:</b>				
Office on National Drug Control Policy				
High Intensity Drug Trafficking Areas (HIDTA) (Sheriff's Office)	95.001	G19HN0010A	24,970	-
High Intensity Drug Trafficking Areas (HIDTA) (Sheriff's Office)	95.001	G20HN0010A	1,571,967	-
High Intensity Drug Trafficking Areas (HIDTA) (Sheriff's Office)	95.001	G21HN0010A	132,087	-
Total ALN 95.001			1,729,024	-
<b>Total Executive Office of the President</b>			<b>1,729,024</b>	<b>-</b>
<b>U.S. Department of Treasury</b>				
<b>Direct Program:</b>				
Coronavirus Aid, Relief, and Economic Security Act ("CARES Act") COVID-19	21.019	20-1892-0-1-806	86,563,540	22,863,996
Emergency Rental Assistance - Consolidated Appropriations Act, 2021				
COVID - 19	21.023	ERA-2101060042	11,108,914	-
Coronavirus State and Local Fiscal Recovery Funds COVID-19	21.027	SLT0129	18,263,965	-
<b>Total U.S. Department of Treasury</b>			<b>115,936,419</b>	<b>22,863,996</b>
<b>U.S. Department of Health &amp; Human Services</b>				
<b>Direct Program:</b>				
Public Health and Social Services Emergency Fund/CARES Act Provider				
Relief Fund COVID-19	93.498		108,561	-
<b>Passed-through Texas Department of Family &amp; Protective Services:</b>				
Foster Care Title IV-E FY '21(Legal Services)	93.658	24735584	96,297	-
Foster Care Title IV-E FY '21 (CWS)	93.658	24735586	21,180	-
Total ALN 93.658			117,477	-
<b>Passed-through Texas Department of State Health Services:</b>				
Public Health Emergency Preparedness (PHEP) (Hazards)	93.069	537-18-0117-00001 Amendment 5	264,008	-
Public Health Emergency Preparedness (PHEP) (Hazards)	93.069	537-18-0117-00001 Amendment 6	56,391	-
Public Health Emergency Preparedness - CRI - Cities Readiness Initiative	93.069	537-18-0187-00001 Amendment 4	128,692	-
Public Health Emergency Preparedness - CRI - Cities Readiness Initiative	93.069	537-18-0187-00001 Amendment 5	44,897	-
Total ALN 93.069			493,988	-
National Association of County and City Health Officials	93.421	6nu38ot000306-02-08	100,000	-
Preventive Health Block Grant - RLSS - Local Public Health System	93.991	HHS000485600014	8,312	-
Preventive Health Block Grant - RLSS - Local Public Health System	93.991	HHS001025600001	1,685	-
Total ALN 93.991			9,997	-
Immunization Cooperative Agreement - Locals	93.268	HHS000103000001 Amendment 2	88,470	-
Immunization Cooperative Agreement - COVID-19	93.268.119	HHS000103000001 Amendment 3	8,099	-
Immunization Cooperative Agreement - Locals	93.268	HHS000103000001 Amendment 3	11,513	-
CDC-COVID-19 IMMUNIZATIONS	93.268	HHS001019500016	335,907	-
Total ALN 93.268			443,989	-
CDC - HIV/PREVF HIV-Prevention Services	93.940	HHS000077800023	45,068	-
CDC - HIV/PREVF HIV-Prevention Services	93.940	HHS000077800023 Amendment 1	116,236	-
CDC - HIV/PREVF HIV-Prevention Services	93.940	HHS000077800023 Amendment 2	18,114	-
Total ALN 93.940			179,418	-
CDC - IDCU - COVID-19	93.323	HHS000812700019	130,381	-
Tuberculosis Prevention & Control - Federal	93.116	HHS000686100015	24,233	-
Tuberculosis Prevention & Control - Federal	93.116	HHS000686100015	49,502	-
Total ALN 93.116			73,735	-
CDC - Coronavirus 2019-COVID-19	93.354	HHS000768800001 Amendment #2	321,274	-
2017 Hurricane Public Health Crisis Response Cooperative Agreement	93.354	HHS00037150017	50,623	-
Total ALN 93.354			371,897	-
<b>Passed-through Texas Health and Human Services Commission:</b>				
Medicaid Administrative Claiming Program	93.778	HHS000537900295	138,593	-
Medical Assistance Program - Ambulance Services	93.778	NPI 1457322885/TPI 086395301	305,510	-
Medical Assistance Program 1115 Waiver	93.778	2967606-01	4,013,004	-
Total Medicaid Cluster (ALN 93.778)			4,457,107	-
<b>Total U.S. Department of Health &amp; Human Services</b>			<b>6,486,550</b>	<b>-</b>

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)**  
**For the Year Ended September 30, 2021**

Page 4 of 4

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed through to Subrecipients
<b>U.S. Department of Homeland Security</b>				
<b>Passed-through United Way of Greater Houston:</b>				
Emergency Food & Shelter - National Board Program	97.024	782800-006	524,430	-
<b>Passed-through Texas Department of Public Safety - Division of Emergency Management:</b>				
Emergency Management Performance Grant	97.042	17TX-EMPG-0511	87,133	-
Fort Bend County Elevation Project	97.039	DR-4272-0026	413,102	-
Fort Bend County Acquisition/Demolition of 33 Properties	97.039	DR-4269-006	941,724	-
Fort Bend County Acquisition/Demolition of 9 Properties	97.039	DR-4269-007	282,166	-
Total ALN 93.039			1,636,992	-
Disaster Assistance - Hurricane Harvey 4332	97.036	PA-006-TX-4332-PW04019	6,936,178	-
Disaster Assistance - Hurricane Harvey 4332	97.036	PA-006-TX-4332-PW07081	541,725	-
Disaster Assistance - Hurricane Harvey 4332	97.036	PA-006-TX-4332-PW07342	2,427,929	-
Total ALN 97.036			9,905,832	-
<b>Passed-through the Office of the Governor Homeland Security Grants Division:</b>				
Hazmat Sustainment/Enhancement	97.067	HS-2971004	237,563	-
SWAT Sustainment/Enhancement	97.067	HS-2971504	157,261	-
Community Preparedness	97.067	HS-2970905	83,275	-
Continuity of Operations Plan Update	97.067	HS-3910801	28,739	-
EOC Technology	97.067	HS-2971705	128,016	-
SWAT Sustainment/Enhancement	97.067	HS-2971505	197,482	-
Emergency Public Information System Sustainment	97.067	HS-3415803	27,254	-
Hazmat Sustainment/Enhancement	97.067	HS-2971005	36,313	-
Houston Regional Intelligence Service Center - Analyst	97.067	HS-2971205	25,332	-
Management and Administration	97.067	HS-2985405	10,470	-
Regional Planners	97.067	HS-2971805	82,119	-
Collapse Search and Rescue	97.067	HS-2971405	72,769	-
Collapse Search and Rescue	97.067	HS-2971406	47,842	-
Community Preparedness	97.067	HS-2970906	167,046	-
EOC Technology	97.067	HS-2971706	48,047	-
Emergency Public Information System Sustainment	97.067	HS-3415804	62,000	-
Hazmat Sustainment/Enhancement	97.067	HS-2971006	95,909	-
Houston Regional Intelligence Service Center - Analyst	97.067	HS-2971206	62,734	-
Management and Administration	97.067	HS-2985406	59,251	-
Regional Planners	97.067	HS-2971806	233,820	-
SWAT Sustainment/Enhancement	97.067	HS-2971506	108,082	-
Total ALN 97.067			1,971,324	-
<b>Total U.S. Department of Homeland Security</b>			<b>14,125,711</b>	<b>-</b>
<b>U.S. Elections Assistance Commission</b>				
<b>Passed-through the Texas Secretary of State</b>				
2020 Help America Vote Act (HAVA) Election Security	90.404	TX18101001-01-079	50,711	-
2020 Help America Vote Act (HAVA) Cares Act COVID-19	90.404	TX20101CARES-079	305,641	-
Total ALN 90.404			356,352	-
<b>Total U.S. Elections Assistance Commission</b>			<b>356,352</b>	<b>-</b>
<b>Institute of Museum and Library Services</b>				
<b>Passed-through the Texas State Library and Archives Commission</b>				
Interlibrary Loan Lends	45.310	LS-00-15-0044-15	6,087	-
<b>Total Institute of Museum and Library Services</b>			<b>6,087</b>	<b>-</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 176,221,704</b>	<b>\$ 24,989,832</b>

## **FORT BEND COUNTY, TEXAS**

### **NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

***For the Year Ended September 30, 2021***

#### **Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Fort Bend County, Texas (the "County") under programs of the federal government for the year ended September 30, 2021. The information in this Schedule is presented in accordance with the requirements of Office of Management and Budget (OMB) *Uniform Guidance*. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

#### **Note 2 - Summary of Significant Accounting Policies**

The County accounts for all federal awards under programs of the federal government in the General and Special Revenue Funds. These programs are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for these funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e. both measurable and available, and expenditures in the accounting period in which the liability is incurred, if measurable, except for certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Federal grant funds for governmental funds are considered to be earned to the extent of expenditures made under the provisions of the grant. When such funds are advanced to the County, they are recorded as unearned revenues until earned. Otherwise, federal grant funds are received on a reimbursement basis from the respective federal program agencies. Generally, unused balances are returned to the grantor at the close of specified project periods. The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the *Uniform Guidance*.

**FORT BEND COUNTY, TEXAS**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**For the Year Ended September 30, 2021**

Federal regulations, Title 2 U.S. Code of Federal Regulations Section 200.511 states, "The auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings." The summary schedule of prior audit findings must report the status of the following:

- All audit findings included in the prior audit's schedule of findings and questioned costs and
- All audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected.

**I. Prior Audit Findings**

**Finding #2020-001** – ALN 21.019, Coronavirus, Aid, Relief, and Economic Security Act (CARES Act") (Covid-19); M. Subrecipient Monitoring

Status: Not resolved, see Finding #2021-001.

**Finding #2020-002** – ALN 21.019, Coronavirus, Aid, Relief, and Economic Security Act (CARES Act") (Covid-19); M. Subrecipient Monitoring

Status: Resolved.

**FORT BEND COUNTY, TEXAS**  
**CORRECTIVE ACTION PLAN**  
**For the Year Ended September 30, 2021**

Federal regulations, Title 2 U.S. Code of Federal Regulations §200.511 states, “At the completion of the audit, the auditee must prepare, in a document separate from the auditor's findings described in §200.516 Audit findings, a corrective action plan to address each audit finding included in the current year auditor's reports.”

As part of this responsibility, the County’s corrective action plans are presented below.

**I. Corrective Action Plan**

**Finding #2021-001 – ALN 21.019, Coronavirus, Aid, Relief, and Economic Security Act (CARES Act”) Covid-19; M. Subrecipient Monitoring**

Corrective Action Planned:

The County will include a “*certification clause*” for reporting to comply with CFR 200.415 and implement procedures to verify subrecipients who met audit requirements were audited.

Anticipated Completion Date:

May 2022

Auditee Contact Person:

County Auditor – Robert Ed Sturdivant

**Finding #2021-002 – ALN 21.027, Coronavirus State and Local Fiscal Recovery Fund Covid-19; A. Activities Allowed and Unallowed and B. Allowable Cost**

Corrective Action Planned:

The County will obtain documentation to support disbursements.

Anticipated Completion Date:

May 2022

Auditee Contact Person:

County Auditor – Robert Ed Sturdivant