
FORT BEND COUNTY, TEXAS

FEDERAL SINGLE AUDIT REPORT

For the Year Ended September 30, 2022

whitleypenn 

CPAs and Professional Consultants

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, 2022, 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 10, 2023. 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 10, 2023

**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

Opinion on Each Major 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, 2022. 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.

In our opinion, the County'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 programs for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal 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*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County 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 program. Our audit does not provide a legal determination of the County'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 the County's federal programs.

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

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 the County'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*, and the Uniform Guidance 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 the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, 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 the County'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 the County'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, but not for the purpose of expressing an opinion on the effectiveness of the County'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.

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 items #2022-001 and #2022-002. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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

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 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 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items #2022-001 and #2022-002 to be significant deficiencies.

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.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our Compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other 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.

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, 2022, 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 10, 2023, 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.



Houston, Texas
March 10, 2023

FORT BEND COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2022

I. Summary of Auditors' Results

Financial Statements

| | |
|--|---------------|
| Type of auditors' report issued: | Unmodified |
| Internal control over financial reporting: | |
| Material weakness (es) identified? | No |
| Significant deficiencies 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 deficiencies identified that are not considered to be material weaknesses? | Yes, #2022-001 and #2022-002 |
| Type of auditors' report issued on compliance with major programs: | Unmodified |
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a) ? | Yes, #2022-001 and #2022-002 |

Identification of major programs:

| <u>Name of Federal Program or Cluster</u> | <u>Assistance Listing Number (ALN)</u> |
|--|--|
| Community Development Block Grant, Section 108 Loan Guarantee, City of Arcola | 14.248 |
| Emergency Rental Assistance - Consolidated Appropriations Act, 2021 COVID - 19 | 21.023 |
| Emergency Rental Assistance 2 – American Rescue Plan Act, COVID - 19 | 21.023 |
| American Rescue Plan Act - State and Local Fiscal Recovery Funds, COVID-19 | 21.027 |
| Federal Transit Cluster: | |
| Section 5307 Urban Public Transportation | 20.507 |
| Section 5309 Urban Discretionary Transit | 20.500 |
| SH 36 Park and Ride | 20.507 |
| CMAQ – Westpark P&R | 20.507 |
| Section 5307 CARES Act COVID-19 | 20.507 |
| Section 5307 ARP 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, 2022

II. Financial Statement Findings

There were no items reported.

III. Federal Award Findings and Questioned Costs

Type of Finding: Compliance and Internal Control Over Compliance

Finding: #2022-001 Monthly Reporting (L. Financial Reporting and Performance Reporting)

Program Information: ALN 14.248 Community Development Block Grant, Section 108 Loan Guarantee

Criteria: The County is required to submit (a) loan guarantee reports through the Integrated Disbursement and Information System (IDIS) per Notice CPD -17-04 from the U.S. Department of Housing and Urban Development (HUD) and (b) monthly statements, as required by Part II (1)(b) of the Contract for Loan Guarantee Assistance Under Section 108, executed by the County and HUD.

Condition: We noted that the County did not submit loan guarantee reports and monthly statements to HUD.

Cause: Oversight on the part of County personnel of this requirement.

Effect: Noncompliance with Financial Reporting and Performance Reporting requirements.

Questioned Costs: None

Repeat Finding: No

Recommendation: We recommend that the County submit monthly financial and performance reports as required by HUD.

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, 2022

III. Federal Award Findings and Questioned Costs (continued)

Type of Finding: Compliance and Internal Control Over Compliance

Finding: #2022-002 Guaranteed Loan Funds Account (C. Cash Management)

Program Information: ALN 14.248 Community Development Block Grant, Section 108 Loan Guarantee

Criteria: Per Part II (1)(a) of the Contract for Loan Guarantee Assistance Under Section 108 executed by the County and the U.S. Department of Housing and Urban Development (HUD), the County should place the guaranteed loan funds in a separate, identifiable account with a financial institution whose deposits or accounts are Federally insured.

Condition: The County placed the guaranteed loan funds in the County’s general fund account.

Cause: Oversight on the part of County personnel of this requirement.

Effect: Noncompliance with cash management requirement.

Questioned Costs: None

Repeat Finding: No

Recommendation: We recommend that the County open a separate account with a financial institution whose deposits or accounts are Federally insured and transfer the guaranteed loan funds into the new account.

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, 2022

| Federal Grantor/Pass-Through Grantor/Program Title | Federal ALN Number | Pass-Through Entity Identifying Number | Federal Expenditures | Passed through to Subrecipients |
|--|--------------------|--|-------------------------|---------------------------------|
| U.S. Department of Agriculture | | | | |
| Passed-through the Texas Department of Agriculture - Food and Nutrition Division: | | | | |
| Non-cash assistance: | | | | |
| <i>Food Donation (Program Year 2022: 10/1/21 - 9/30/22)</i> | 10.565 | 806780706 | \$ 8,000 | \$ - |
| Cash assistance: | | | | |
| <i>School Breakfast Program 2021-2022</i> | 10.553 | 806780706 | 144,316 | - |
| <i>National School Lunch Program 2021-2022</i> | 10.555 | 806780706 | 51,001 | - |
| Passed-through the Natural Resources Conservation Service: | | | | |
| <i>Emergency Watershed Protection Program</i> | 10.923 | NR197442XXXXC034 | 793,615 | - |
| <i>Emergency Watershed Protection Program</i> | 10.923 | NR197442XXXXC042 | 1,154,865 | - |
| <i>Total ALN 10.923</i> | | | <u>1,948,480</u> | <u>-</u> |
| Total U.S. Department of Agriculture | | | <u>2,151,797</u> | <u>-</u> |
| U.S. Department of Housing and Urban Development | | | | |
| Direct Programs: | | | | |
| <i>Community Development Block Grants/Entitlement Grants 2016</i> | 14.218 | B-14-UC-48-0004 | 1,371 | - |
| <i>Community Development Block Grants/Entitlement Grants 2020</i> | 14.218 | B-15-UC-48-0004 | 377,308 | 99,399 |
| <i>Community Development Block Grants/Entitlement Grants 2021</i> | 14.218 | B-18-UC-48-0004 | 291,907 | 282,349 |
| <i>Community Development Block Grants/Entitlement Grants 2019</i> | 14.218 | B-18-UC-48-0004 | 302,745 | - |
| <i>Community Development Block Grants/Entitlement Grants 2019</i> | 14.218 | B-18-UC-48-0004 | 125,293 | - |
| <i>Community Development Block Grants/CARES ACT 2020 CDBG-CV, COVID-19</i> | 14.218 | B-20-UW-48-0004 | 331,181 | - |
| <i>Total CDBG - Entitlement Grants Cluster (ALN 14.218)</i> | | | <u>1,429,805</u> | <u>381,748</u> |
| <i>Community Development Block Grant, Section 108 Loan Guarantee, City of Arcola</i> | 14.248 | B-19-UC-48-0004 | 3,384,000 | 3,384,000 |
| Passed-through the Texas General Land Office | | | | |
| <i>Disaster Assistance - 2016 & 2017 Floods</i> | 14.228 | 18-523-000-B264 | 21,682 | - |
| <i>Disaster Assistance - 2016 & 2017 Floods</i> | 14.228 | 18-523-000-B264 | 40,506 | - |
| <i>Disaster Assistance - 2016 & 2017 Floods</i> | 14.228 | 18-523-000-B264 | 10,651 | - |
| <i>Disaster Assistance - 2016 & 2017 Floods</i> | 14.228 | 18-523-000-B264 | 23,189 | - |
| <i>Disaster Assistance - 2016 & 2017 Floods</i> | 14.228 | 18-523-000-B264 | 8,000 | - |
| <i>Disaster Assistance - 2016 & 2017 Floods</i> | 14.228 | 20-065-092-C257 | 597,066 | - |
| <i>Disaster Assistance - 2016 & 2017 Floods</i> | 14.228 | 20-065-092-C257 | 1,117 | - |
| <i>Disaster Assistance - Harvey Hurricane</i> | 14.228 | 20-066-006-C038 | 27,091 | - |
| <i>Total ALN 14.228</i> | | | <u>729,302</u> | <u>-</u> |
| <i>Homeless Emergency Assistance and Rapid Transition Housing (HEARTH) Program 2021</i> | 14.231 | E-18UC-48-0003 | 137,698 | 137,698 |
| <i>Homeless Emergency Assistance and Rapid Transition Housing (HEARTH) Program 2020</i> | 14.231 | E-18UC-48-0003 | 75,254 | 60,703 |
| <i>Homeless Emergency Assistance and Rapid Transition Housing (HEARTH) Program 2019</i> | 14.231 | E-18UC-48-0003 | 27,895 | - |
| <i>Emergency Solutions Grants Program - CARES Act Funding COVID-19</i> | 14.231 | E-20-UW-48-0004 | 867,568 | 743,604 |
| <i>Total ALN 14.231</i> | | | <u>1,108,415</u> | <u>942,005</u> |
| <i>Home Investment Partnerships Program 2016</i> | 14.239 | M-16-UC-48-0217 | 40,426 | - |
| <i>Home Investment Partnerships Program 2017</i> | 14.239 | M-16-UC-48-0218 | 45,605 | - |
| <i>Total ALN 14.239</i> | | | <u>86,031</u> | <u>-</u> |
| Total U.S. Department of Housing and Urban Development | | | <u>6,737,553</u> | <u>4,707,753</u> |

FORT BEND COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2022

| Federal Grantor/Pass-Through Grantor/Program Title | Federal ALN Number | Pass-Through Entity Identifying Number | Federal Expenditures | Passed through to Subrecipients |
|---|--------------------|--|-------------------------|---------------------------------|
| U.S. Department of Justice | | | | |
| Direct Programs: | | | | |
| <i>Edward Byrne Justice Assistance Grant FY19</i> | 16.738 | 2019-DJ-BX-0231 | \$ 4,957 | \$ - |
| <i>Edward Byrne Justice Assistance Grant FY20</i> | 16.738 | 2020-DJ-BX-0636 | 10,846 | - |
| <i>Edward Byrne Justice Assistance Grant FY21</i> | 16.738 | 15PBJA-21-GG-01895-JAGX | 35,873 | - |
| <i>License Plate Reader Project</i> | 16.738 | DJ-4298701 | 39,777 | - |
| <i>Total ALN 16.738</i> | | | <u>91,453</u> | <u>-</u> |
| <i>Coronavirus Emergency Supplemental Funding Program COVID-19</i> | 16.034 | 2020-VD-BX-1582 | 86,525 | - |
| <i>State Criminal Alien Assistance Program FY2019</i> | 16.606 | 2020-AP-BX-1083 | 368,646 | - |
| <i>Patrick Leahy Bulletproof Vest Partnership FY21</i> | 16.607 | 2021-BO-BX-21028685 | 12,372 | - |
| <i>Justice and Mental Health Collaboration Program FY19</i> | 16.745 | 2019-MO-BX-0026 | 95,874 | - |
| <i>Juvenile Justice and Mental Health Collaboration Program FY20</i> | 16.745 | 2020-MO-BX-0014 | 180,731 | - |
| <i>Total ALN 16.745</i> | | | <u>276,605</u> | <u>-</u> |
| <i>Equitable Sharing Program, Joint Law Enforcement Operations Task Force: SO (OT Only)</i> | 16.922 | M-21-D79-O-00023 | 14,000 | - |
| Passed-through the Office of the Governor Criminal Justice Division: | | | | |
| <i>The IRIS Women's Program</i> | 16.575 | VA-3024003 | 126,154 | - |
| <i>Infant Toddler Court: Healing the Youngest Victims</i> | 16.575 | VA-3334304 | 23,213 | - |
| <i>Crime Victim Assistance -Victim Witness Staff Expansion - (VOCA) (District Atty)</i> | 16.575 | VA-1364520 | 105,050 | - |
| <i>Crime Victim Assistance -Victim Services Program - Victim of Crime Act (VOCA) (CSCD)</i> | 16.575 | VA-1364819 | 52,371 | - |
| <i>Victim Case Coordination Program</i> | 16.575 | VA-3058304 | 44,859 | - |
| <i>(TCFV) Domestic Violence High Risk Team: District Atty</i> | 16.575 | 2018-V2-GX-0040 | 48,102 | - |
| <i>(TCFV) Domestic Violence High Risk Team: District Atty</i> | 16.575 | 2018-V2-GX-0040 | 52,887 | - |
| <i>Total ALN 16.575</i> | | | <u>452,636</u> | <u>-</u> |
| <i>Violence Against Women Formula Grant - Prosecutor (District Atty)</i> | 16.588 | WF-1344724 | 182,607 | - |
| <i>Violence Against Women Formula Grant - Prosecutor (District Atty)</i> | 16.588 | WF-1344725 | 17,771 | - |
| <i>Adult Sex Crimes Prosecutor</i> | 16.588 | WF-4228101 | 67,660 | - |
| <i>Total ALN 16.588</i> | | | <u>268,038</u> | <u>-</u> |
| Passed-through the City of Houston: | | | | |
| <i>Human Trafficking Rescue Alliance Task Force: DA (OT Only)</i> | 16.320 | 2019-VT-BX-K025 | 9,206 | - |
| <i>Internet Crimes Against Children Task Force Program: District Attorney</i> | 16.543 | 2018-MC-FX-K066 | 93,122 | - |
| Total U.S. Department of Justice | | | <u>1,672,603</u> | <u>-</u> |
| U.S. Department of Transportation | | | | |
| Direct Programs: | | | | |
| <i>Section 5307 Urban Public Transportation</i> | 20.507 | TX-2018-058 | 104,389 | - |
| <i>Section 5307 Urban Public Transportation</i> | 20.507 | TX-2019-088 | 1,205,583 | - |
| <i>Section 5307 Urban Public Transportation</i> | 20.507 | TX-2020-169 | 296,172 | - |
| <i>Section 5307 Urban Public Transportation</i> | 20.507 | 6479-2022-4 | 71,162 | - |
| <i>Section 5309 Urban Discretionary Transit</i> | 20.500 | TX-04-0041 | 46,273 | - |
| <i>SH 36 Park and Ride</i> | 20.507 | TX-95-X021 | 212 | - |
| <i>CMAQ - Westpark P&R</i> | 20.507 | TX-95-X080 | 2,743 | - |
| <i>Section 5307 CARES Act COVID-19</i> | 20.507 | TX-2020-093 | 1,794,319 | - |
| <i>Section 5307 ARP COVID-19</i> | 20.507 | TX-2022-004 | 2,589,631 | - |
| <i>Total Federal Transit Cluster (ALN 20.500 and 20.507)</i> | | | <u>6,110,484</u> | <u>-</u> |
| <i>Section 5310 Elderly & Disabled Transportation Program</i> | 20.513 | TX-2020-138 | 76,766 | - |
| <i>Section 5310 Elderly & Disabled Transportation Program</i> | 20.513 | TX-2021-116 | 153,130 | - |
| <i>Section 5310 Elderly & Disabled Transportation Program</i> | 20.513 | TX-2022-042 | 421,247 | - |
| <i>Total Transit Services Programs Cluster (ALN 20.513)</i> | | | <u>651,143</u> | <u>-</u> |

FORT BEND COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2022

| Federal Grantor/Pass-Through Grantor/Program Title | Federal ALN Number | Pass-Through Entity Identifying Number | Federal Expenditures | Passed through to Subrecipients |
|---|--------------------------|--|--------------------------|---------------------------------------|
| U.S. Department of Transportation (continued) | | | | |
| Passed-through Texas Department of Transportation: | | | | |
| Section 5311 CARES Act COVID-19 | 20.509 | CAF 2101 (15) 072_20 | \$ 623,447 | \$ - |
| National Highway Traffic Safety Administration Discretionary Safety Grants: | | | | |
| Selective Traffic Enforcement Program- Commercial Vehicle | 20.600 | 2022-FBCoCP3-S-CMV-00035 | 7,925 | - |
| Selective Traffic Enforcement Program- Comprehensive | 20.600 | 2002-FBCoCP3-S-1-YG-00112 | 16,174 | - |
| Selective Traffic Enforcement Program- TxDOT | 20.600 | 2022-FBCoCP4-S-1YG-00134 | 13,578 | - |
| TxDOT Slowdown | 20.600 | 2022-FBCoSO-S-OpSlow-00047 | 1,411 | - |
| TxDOT CIOT | 20.616 | 2022-FBCoSO-S-CIOT-00031 | 6,362 | - |
| National Priority Safety Programs | 20.616 | 2022-FortBend-G-1YG-0128 | 43,593 | - |
| Total Highway Safety Cluster (ALN 20.600 and 20.616) | | | <u>89,043</u> | - |
| Total U.S. Department of Transportation | | | <u>7,474,117</u> | <u>-</u> |
| Executive Office of the President | | | | |
| Direct Programs: | | | | |
| Office on National Drug Control Policy | | | | |
| High Intensity Drug Trafficking Areas (HIDTA) (Sheriff's Office) | 95.001 | G21HN0010A | 1,080,684 | - |
| High Intensity Drug Trafficking Areas (HIDTA) (Sheriff's Office) | 95.001 | G22HN0010A | 32,100 | - |
| Total ALN 95.001 | | | <u>1,112,784</u> | - |
| Total Executive Office of the President | | | <u>1,112,784</u> | <u>-</u> |
| U.S. Department of Treasury | | | | |
| Direct Program: | | | | |
| Emergency Rental Assistance - Consolidated Appropriations Act, 2021 | | | | |
| COVID - 19 | 21.023 | ERA-2101060042 | 13,536,953 | - |
| Emergency Rental Assistance 2 - American Rescue Plan Act, COVID - 19 | 21.023 | | 6,417,048 | - |
| Total ALN 21.023 | | | <u>19,954,001</u> | - |
| American Rescue Plan Act - State and Local Fiscal Recovery Funds, | | | | |
| COVID - 19 | 21.027 | SLT0630 | 68,687,334 | 10,877,725 |
| Total U.S. Department of Treasury | | | <u>88,641,335</u> | <u>10,877,725</u> |
| U.S. Department of Health & Human Services | | | | |
| Passed-through Texas Department of Family & Protective Services: | | | | |
| Title IV-E Administration Legal Services | 93.658 | HHS000285100029 | 88,332 | - |
| Title IV-E Foster Care | 93.658 | HHS000285000022 | 17,137 | - |
| Total ALN 93.658 | | | <u>105,469</u> | - |
| Passed-through Texas Department of State Health Services: | | | | |
| Public Health Emergency Preparedness (PHEP) (Hazards) | | | | |
| Public Health Emergency Preparedness (PHEP) (Hazards) | 93.069 | 537-18-0117-00001 Amendment 6 | 239,160 | - |
| Public Health Emergency Preparedness (PHEP) (Hazards) | 93.069 | 537-18-0117-00001 Amendment 7 | 63,426 | - |
| Public Health Emergency Preparedness - CRI - Cities Readiness Initiative | 93.069 | 537-18-0187-00001 Amendment 5 | 84,915 | - |
| Public Health Emergency Preparedness - CRI - Cities Readiness Initiative | 93.069 | 537-18-0187-00001 Amendment 6 | 18,599 | - |
| Total ALN 93.069 | | | <u>406,100</u> | - |
| Preventive Health Block Grant - RLSS - Local Public Health System | | | | |
| Immunization Cooperative Agreement - Locals | 93.268 | HHS000103000001 Amendment 3 | 239,059 | - |
| Immunization Cooperative Agreement - Locals | 93.268 | HHS000103000001 Amendment 4 | 24,982 | - |
| CDC-COVID-19 IMMUNIZATIONS | 93.268 | HHS001019500016 Amendment 1 | 1,710,447 | - |
| Total ALN 93.268 | | | <u>1,974,488</u> | - |
| CDC - HIV/PREVF HIV-Prevention Services | | | | |
| CDC - HIV/PREVF HIV-Prevention Services | 93.940 | HHS000077800023 Amendment 3 | 63,109 | - |
| CDC - HIV/PREVF HIV-Prevention Services | 93.940 | HHS000077800023 Amendment 4 | 31,549 | - |
| Total ALN 93.940 | | | <u>94,658</u> | - |
| CDC-Sexually Transmitted Disease/Human Immunodeficiency Virus | | | | |
| Disease Intervention Specialists (STD/HIV-DIS) Contract | 93.977 | HHS001120300010 Amendment 1 | 69,893 | - |
| CDC - IDCU - COVID-19 | 93.323 | HHS000812700019 Amendment 1 | 226,266 | - |
| Tuberculosis Prevention & Control - Federal | | | | |
| Tuberculosis Prevention & Control - Federal | 93.116 | HHS000686100015 | 35,148 | - |
| Tuberculosis Prevention & Control - Federal | 93.116 | HHS001096400015 | 59,421 | - |
| Total ALN 93.116 | | | <u>94,569</u> | - |
| CPS/PH-COVID19- WORKFORCECONTRACT | | | | |
| CDC - Coronavirus 2019-COVID-19 | 93.354 | HHS00108450001 Amendment 1 | 555,087 | - |
| CDC - Coronavirus 2019-COVID-19 | 93.354 | HHS000768800001 Amendment 1 | 21,257 | - |
| Total ALN 93.354 | | | <u>576,344</u> | - |
| COVID-19 Health Disaprities Grant | 93.391 | HHS001057600019-Amendment 1 | 286,040 | - |

FORT BEND COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2022

| Federal Grantor/Pass-Through Grantor/Program Title | Federal ALN Number | Pass-Through Entity Identifying Number | Federal Expenditures | Passed through to Subrecipients |
|---|--------------------|--|------------------------------|---------------------------------|
| U.S. Department of Health and Human Services (continued) | | | | |
| Passed-through Texas Health and Human Services Commission: | | | | |
| <i>Medicaid Administrative Claiming Program</i> | 93.778 | HHS000537900295 | \$ 226,588 | \$ - |
| <i>Medical Assistance Program - Ambulance Services</i> | 93.778 | NPI 1457322885/TPI 086395301 | 637,493 | - |
| <i>Total Medicaid Cluster (ALN 93.778)</i> | | | <u>864,081</u> | <u>-</u> |
| Total U.S. Department of Health & Human Services | | | <u>4,710,790</u> | <u>-</u> |
| U.S. Department of Homeland Security | | | | |
| Passed-through United Way of Greater Houston: | | | | |
| <i>Emergency Food & Shelter - National Board Program</i> | 97.024 | 782800-006 | 493,182 | - |
| Passed-through Texas Department of Public Safety - Division of Emergency Management: | | | | |
| <i>Fort Bend County Elevation Project</i> | 97.039 | DR-4272-0026 | 1,555 | - |
| <i>Fort Bend County Acquisition/Demolition of 33 Properties</i> | 97.039 | DR-4269-006 | 58,585 | - |
| <i>Fort Bend County Acquisition/Demolition of 9 Properties</i> | 97.039 | DR-4269-007 | 36,045 | - |
| <i>Total ALN 97.039</i> | | | <u>96,185</u> | <u>-</u> |
| <i>Disaster Assistance - Hurricane Harvey 4332</i> | 97.036 | PA-006-TX-4332-PW04635 | 4,911 | - |
| <i>Disaster Assistance - Hurricane Harvey 4332</i> | 97.036 | PA-006-TX-4332-PW04913 | 314,516 | - |
| <i>Total ALN 97.036</i> | | | <u>319,427</u> | <u>-</u> |
| Passed-through the Office of the Governor Homeland Security Grants Division: | | | | |
| <i>County Cyber and Planning Training</i> | 97.067 | HS-2971004 | 124,905 | - |
| <i>Community Preparedness</i> | 97.067 | HS-2970906 | 109,949 | - |
| <i>EOC Technology</i> | 97.067 | HS-2971706 | 19,050 | - |
| <i>Hazmat Sustainment/Enhancement</i> | 97.067 | HS-2971006 | 280,017 | - |
| <i>Houston Regional Intelligence Service Center - Analyst Management and Administration</i> | 97.067 | HS-2971206 | 34,871 | - |
| <i>Regional Planners</i> | 97.067 | HS-2985406 | 22,926 | - |
| <i>SWAT Sustainment/Enhancement</i> | 97.067 | HS-2971806 | 55,508 | - |
| <i>SWAT Sustainment/Enhancement</i> | 97.067 | HS-2971506 | 688,908 | - |
| <i>Collapse Search and Rescue</i> | 97.067 | HS-2971406 | 914 | - |
| <i>County Cyber and Planning Training</i> | 97.067 | HS-3415703 | 27,856 | - |
| <i>Community Preparedness</i> | 97.067 | HS-2970907 | 179,371 | - |
| <i>EOC Technology</i> | 97.067 | HS-2971707 | 59,463 | - |
| <i>21 Backup EOC upgrades</i> | 97.067 | HS-4358501 | 174,816 | - |
| <i>Hazmat Sustainment/Enhancement</i> | 97.067 | HS-2971007 | 402,086 | - |
| <i>Houston Regional Intelligence Service Center - Analyst Management and Administration</i> | 97.067 | HS-2971207 | 65,764 | - |
| <i>Regional Planners</i> | 97.067 | HS-2985407 | 77,012 | - |
| <i>Regional Planners</i> | 97.067 | HS-2971807 | 212,832 | - |
| <i>SWAT Sustainment/Enhancement</i> | 97.067 | HS-2971507 | 103,801 | - |
| <i>SWAT Sustainment/Enhancement DVE</i> | 97.067 | HS-4351201 | 99,695 | - |
| <i>Collapse Search and Rescue</i> | 97.067 | HS-2971407 | 8,946 | - |
| <i>Total ALN 97.067</i> | | | <u>2,748,690</u> | <u>-</u> |
| Total U.S. Department of Homeland Security | | | <u>3,657,484</u> | <u>-</u> |
| U.S. Elections Assistance Commission | | | | |
| Passed-through the Texas Secretary of State | | | | |
| <i>2020 Help America Vote Act (HAVA) Election Security</i> | 90.404 | TX18101001-01-079 | 50,492 | - |
| Total U.S. Elections Assistance Commission | | | <u>50,492</u> | <u>-</u> |
| Institute of Museum and Library Services | | | | |
| Passed-through the Texas State Library and Archives Commission | | | | |
| <i>Interlibrary Loan Lends</i> | 45.310 | LS-00-15-0044-15 | 5,821 | - |
| Total Institute of Museum and Library Services | | | <u>5,821</u> | <u>-</u> |
| Total Expenditures of Federal Awards | | | <u>\$ 116,214,776</u> | <u>\$ 15,585,478</u> |

FORT BEND COUNTY, TEXAS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended September 30, 2022

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, 2022. 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.

Note 3 - Loans

The County received a loan in fiscal year 2022 from the U.S. Department of Housing and Urban Development, Section 108 Loan Guarantee program in the amount of \$3,384,000. The loan will be utilized for the City of Arcola Water Treatment Plant Project. The outstanding balance on the loan at September 30, 2022 is \$3,259,000.

FORT BEND COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended September 30, 2022

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

Status: Resolved

Finding #2021-002 – ALN 21.027, Coronavirus State and Local Fiscal Recovery Funds (COVID-19); A. Activities Allowed and Unallowed and B. Allowable Cost

Status: Resolved.

FORT BEND COUNTY, TEXAS
CORRECTIVE ACTION PLAN
For the Year Ended September 30, 2022

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: #2022-001 – Community Development Block Grant, Section 108 Loan Guarantee; L. Reporting (Financial Reporting and Performance Reporting)

Corrective Action Plan:

With the establishment of a separate interest-bearing bank account, the county will provide a monthly reporting to HUD as detailed in the Reporting Requirements section of document transmittal letter dated 10.5.2021 from the Director of HUD’s Financial Management Division.

Anticipated Completion Date:

April 15, 2023

Auditee Contact Person:

Director – Community Development – Carol Borrego

Finding #2022-002 - Community Development Block Grant, Section 108 Loan Guarantee; C. Cash Management

Corrective Action Plan:

The proceeds of the HUD Section 108 Loan were deposited into the County’s general fund upon settlement as this was the source of the advance funding for the designated project. While this account is interest bearing, it was not a separate bank account. The County will move all remaining proceeds of the Loan into a separate interest-bearing account as well as interest earned on these proceeds while in the general fund bank account.

Anticipated Completion Date:

April 1, 2023

Auditee Contact Person:

Fiscal Compliance Officer – Christopher Breaux