

**FORT BEND COUNTY, TEXAS  
JUVENILE PROBATION DEPARTMENT  
TEXAS JUVENILE JUSTICE  
DEPARTMENT GRANT FUNDS**

**ANNUAL FINANCIAL AND  
COMPLIANCE REPORT**

**Year Ended August 31, 2025**



**FORT BEND COUNTY, TEXAS**  
**JUVENILE PROBATION DEPARTMENT**  
**TEXAS JUVENILE JUSTICE DEPARTMENT GRANT FUNDS**  
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## Independent Auditor's Report

Fort Bend County Juvenile Board  
Kyle Dobbs, Chief Juvenile Probation Officer  
Fort Bend County Juvenile Probation Department  
Fort Bend County, Texas

### Report on the Audit of the Aggregate Financial Statement

#### ***Opinion***

We have audited the aggregate statement of revenues, expenditures, and changes in fund balances – budget and actual – regulatory basis (aggregate financial statement) of the Texas Juvenile Justice Department Grant Funds of Fort Bend County Juvenile Probation Department (Department) for the year ended August 31, 2025 and the related notes to the regulatory basis financial statements, which collectively comprise the Department's aggregate financial statement, as listed in the table of contents.

In our opinion, the accompanying aggregate financial statement referred to above represents fairly, in all material respects, the revenues earned and expenditures incurred compared to budgeted revenues and expenditures of the Department for the year ended August 31, 2025, in accordance with the financial reporting provisions of the Texas Juvenile Justice Department (TJJD) as described in Note 1.

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Aggregate Financial Statement section of our report. We are required to be independent of the Department and to meet our other ethical responsibilities, in accordance with the 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 audit opinion.

#### ***Emphasis of Matter – Basis of Accounting***

We draw attention to Note 1 of the aggregate financial statement, which describes the basis of accounting. As described in Note 1 to the aggregate financial statement, the aggregate financial statement is prepared by the Department on the basis of the financial reporting provisions of TJJD, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of TJJD. As a result, the aggregate financial statement may not be suitable for another purpose. Our opinion is not modified with respect to this matter.

#### ***Emphasis of Matter – Presentation***

As discussed in Note 1 to the aggregate financial statement, TJJD is intended to present the revenues earned, expenditures incurred, and changes in fund balance budget and actual of only that portion of the Department's activities and the aggregate remaining fund information of Fort Bend County, Texas (County) that is attributable to the transactions of the TJJD. They do not purport to, and do not, present fairly the financial position of the County as of August 31, 2025 or the changes in its financial position for

the year then ended, in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### ***Responsibilities of Management for the Aggregate Financial Statement***

Management is responsible for the preparation and fair presentation of the aggregate financial statement in accordance with financial reporting provisions of TJJJ. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the aggregate financial statement that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility for the Audit of the Aggregate Financial Statement***

Our objectives are to obtain reasonable assurance about whether the aggregate financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the aggregate financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the aggregate financial statement, 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 amounts and disclosures in the aggregate financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the aggregate financial statement.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Restrictions on Use***

This report is intended solely for the information and use of the Department, others within the organization, and the TJJJ and is not intended to be, and should not be, used by anyone other than these specified parties.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 19, 2026 on our consideration of the Department's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Department's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Department's internal control over financial reporting and compliance.

**Forvis Mazars, LLP**

**Houston, Texas  
February 19, 2026**

**FORT BEND COUNTY, TEXAS**  
**TEXAS JUVENILE JUSTICE DEPARTMENT GRANT FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL (REGULATORY BASIS)**  
**For the Year Ended August 31, 2025**

**State Aid Agreement**  
**Grant A-2025-079**

<b>Revenues</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>
TJJD Funds	\$ 3,019,355	\$ 3,019,355	\$ -
<b>Total Revenues</b>	<b>3,019,355</b>	<b>3,019,355</b>	<b>-</b>
<b>Expenditures</b>			
Court Intake	559,437	559,437	-
Direct Supervision	330,018	330,018	-
Community-Based Programs (General)	758,931	758,931	-
Community-Based Programs (Mental Health)	625,298	625,298	-
Residential Programs and Services	-	-	-
Detention Pre-Adjudication	740,816	740,816	-
Youth Services	4,854	4,854	-
Post Adjudication (Non-Secure)	-	-	-
Post Adjudication (Secure)	-	-	-
Mental Health Assessments	-	-	-
Residential Mental Health Placement	-	-	-
<b>Total Expenditures</b>	<b>3,019,355</b>	<b>3,019,355</b>	<b>-</b>
<b>Excess Revenues over Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance, September 1, 2024</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance, August 31, 2025</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

*The accompanying notes are an integral part of these financial statements.*

**FORT BEND COUNTY, TEXAS**  
**TEXAS JUVENILE JUSTICE DEPARTMENT GRANT FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL (REGULATORY BASIS)**  
**For the Year Ended August 31, 2025**

**Special Needs Diversionary**  
**Grant M-2025-079**

<b>Revenues</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>
TJJD Funds	\$ 54,413	\$ 54,413	\$ -
<b>Total Revenues</b>	<b>54,413</b>	<b>54,413</b>	<b>-</b>
<b>Expenditures</b>			
Court Intake	-	-	-
Direct Supervision	-	-	-
Community-Based Programs (General)	-	-	-
Community-Based Programs (Mental Health)	54,413	54,413	-
Residential Programs and Services	-	-	-
Detention Pre-Adjudication	-	-	-
Youth Services	-	-	-
Post Adjudication (Non-Secure)	-	-	-
Post Adjudication (Secure)	-	-	-
Mental Health Assessments	-	-	-
Residential Mental Health Placement	-	-	-
<b>Total Expenditures</b>	<b>54,413</b>	<b>54,413</b>	<b>-</b>
 <b>Excess Revenues over Expenditures</b>	 <b>-</b>	 <b>-</b>	 <b>-</b>
 <b>Fund balance, September 1, 2024</b>	 <b>-</b>	 <b>-</b>	 <b>-</b>
 <b>Fund balance, August 31, 2025</b>	 <b>\$ -</b>	 <b>\$ -</b>	 <b>\$ -</b>

*The accompanying notes are an integral part of these financial statements.*

**FORT BEND COUNTY, TEXAS**  
**TEXAS JUVENILE JUSTICE DEPARTMENT GRANT FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL (REGULATORY BASIS)**  
**For the Year Ended August 31, 2025**

**Supplemental and Emergent**  
**Grant SE-2025-079**

<b>Revenues</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>
TJJD Funds	\$ 10,699	\$ 10,699	\$ -
<b>Total Revenues</b>	<b>10,699</b>	<b>10,699</b>	<b>-</b>
<b>Expenditures</b>			
Court Intake	10,699	10,699	-
Direct Supervision	-	-	-
Community-Based Programs (General)	-	-	-
Community-Based Programs (Mental Health)	-	-	-
Residential Programs and Services	-	-	-
Detention Pre-Adjudication	-	-	-
Youth Services	-	-	-
Post Adjudication (Non-Secure)	-	-	-
Post Adjudication (Secure)	-	-	-
Mental Health Assessments	-	-	-
Residential Mental Health Placement	-	-	-
<b>Total Expenditures</b>	<b>10,699</b>	<b>10,699</b>	<b>-</b>
 <b>Excess Revenues over Expenditures</b>	 <b>-</b>	 <b>-</b>	 <b>-</b>
 <b>Fund balance, September 1, 2024</b>	 <b>-</b>	 <b>-</b>	 <b>-</b>
 <b>Fund balance, August 31, 2025</b>	 <b>\$ -</b>	 <b>\$ -</b>	 <b>\$ -</b>

*The accompanying notes are an integral part of these financial statements.*

**FORT BEND COUNTY, TEXAS**  
**TEXAS JUVENILE JUSTICE DEPARTMENT GRANT FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL (REGULATORY BASIS)**  
*For the Year Ended August 31, 2025*

**Prevention and Intervention**  
**Grant S-2025-079**

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<b>Revenues</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>
TJJD Funds	\$ 233,684	\$ 233,684	\$ -
<b>Total Revenues</b>	233,684	233,684	-
<b>Expenditures</b>			
Court Intake	-	-	-
Direct Supervision	-	-	-
Community-Based Programs (General)	233,684	233,684	-
Community-Based Programs (Mental Health)	-	-	-
Residential Programs and Services	-	-	-
Detention Pre-Adjudication	-	-	-
Youth Services	-	-	-
Post Adjudication (Non-Secure)	-	-	-
Post Adjudication (Secure)	-	-	-
Mental Health Assessments	-	-	-
Residential Mental Health Placement	-	-	-
<b>Total Expenditures</b>	233,684	233,684	-
<b>Excess Revenues over Expenditures</b>	-	-	-
<b>Fund balance, September 1, 2024</b>	-	-	-
<b>Fund balance, August 31, 2025</b>	\$ -	\$ -	\$ -

*The accompanying notes are an integral part of these financial statements.*

**FORT BEND COUNTY, TEXAS**  
**TEXAS JUVENILE JUSTICE DEPARTMENT GRANT FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL (REGULATORY BASIS)**  
**For the Year Ended August 31, 2025**

**Salary Adjustment Grant**  
**Grant SSA-2025-079**

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	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
TJJD Funds	\$ 1,080,509	\$ 1,080,509	\$ -
<b>Total Revenues</b>	<u>1,080,509</u>	<u>1,080,509</u>	<u>-</u>
 <b>Expenditures</b>			
Court Intake	-	-	-
Direct Supervision	453,915	453,915	-
Community-Based Programs (General)	-	-	-
Community-Based Programs (Mental Health)	-	-	-
Residential Programs and Services	-	-	-
Detention Pre-Adjudication	626,594	626,594	-
Youth Services	-	-	-
Post Adjudication (Non-Secure)	-	-	-
Post Adjudication (Secure)	-	-	-
Mental Health Assessments	-	-	-
Residential Mental Health Placement	-	-	-
 <b>Total Expenditures</b>	<u>1,080,509</u>	<u>1,080,509</u>	<u>-</u>
 <b>Excess Revenues over Expenditures</b>			
 <b>Fund balance, September 1, 2024</b>	<u>-</u>	<u>-</u>	<u>-</u>
 <b>Fund balance, August 31, 2025</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

*The accompanying notes are an integral part of these financial statements.*

**FORT BEND COUNTY, TEXAS**  
**JUVENILE PROBATION DEPARTMENT**  
**TEXAS JUVENILE JUSTICE DEPARTMENT**  
**NOTES TO REGULATORY BASIS FINANCIAL STATEMENTS**  
**For the Year Ended August 31, 2025**

**Note 1 - Summary of Significant Accounting Policies**

**A. Reporting Entity**

The Texas Juvenile Department Grant Funds of Fort Bend County, Texas (the Funds) were established to account for juvenile probation services funded by the Texas Juvenile Justice Department (TJJD) in Fort Bend County, Texas.

The Funds provide separate accountability as required under the State Financial Assistance Contract, by TJJD. The funds are used to account for each separate program, matching funds and all related expenditures incurred.

**B. Basis of Presentation and Accounting**

The financial statements were prepared in conformity with the accounting practices prescribed by the TJJD, which prescribes policies and procedures for county probation departments, which is a comprehensive basis of accounting other than generally accepted accounting principles. These accounting practices include the following:

- The financial statements are reported using the accrual basis of accounting. Revenues are recorded when all eligibility requirements have been met and expenditures are recorded when incurred.
- The accompanying financial statements do not represent financial statements prepared in accordance with provisions for governmental funds as prescribed by the Governmental Accounting Standards Board.
- The accompanying financial statements are prepared in a format to facilitate uniform financial reporting by county probation departments.

**FORT BEND COUNTY, TEXAS**  
**JUVENILE PROBATION DEPARTMENT**  
**TEXAS JUVENILE JUSTICE DEPARTMENT**  
**NOTES TO REGULATORY BASIS FINANCIAL STATEMENTS**  
**For the Year Ended August 31, 2025**  
**(continued)**

**Note 2 - Reconciliation of Interest Earned**

Idle funds were maintained in an interest bearing account. The reconciliation of interest earned on funds received from TJJJ is as follows:

	<b>Interest Earned TJJJ Funds FY 2025</b>	<b>Interest Earned Title IV-E FY 2025</b>	<b>Totals</b>
Beginning balance, Sept. 1, 2024	\$ -	\$ -	\$ -
Interest earned on funds received from TJJJ in the period Sept. 1, 2024 - Aug. 31, 2025	103,885	4	103,889
Total Interest at Aug. 31, 2025	103,885	4	103,889
Minus expenditures in FY 2025	(103,885)	(4)	(103,889)
<b>Ending Balance, Aug. 31, 2025</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Note 3 - Operating Costs for a Secure Juvenile Facility**

The Department operates a secure pre-adjudication facility. A schedule of operating costs for the facility for the year ended August 31, 2025, follows:

	<b>TJJJ Funding*</b>	<b>Local Funding</b>	<b>Total</b>
Salaries and Fringe Benefits	735,820	9,058,620	\$ 9,794,440
Travel and Training	-	-	-
Operating Expenditures	4,997	471,369	476,366
Inter-County Contracts	-	-	-
External Contracts	-	40,342	40,342
Total Operating Expenditures	<b>\$ 740,816</b>	<b>\$ 9,570,332</b>	<b>\$ 10,311,148</b>

\* TJJJ Funding is provided from Grant A.

**FORT BEND COUNTY, TEXAS**  
**JUVENILE PROBATION DEPARTMENT**  
**TEXAS JUVENILE JUSTICE DEPARTMENT**  
**NOTES TO REGULATORY BASIS FINANCIAL STATEMENTS**  
**For the Year Ended August 31, 2025**  
**(continued)**

**Note 4 – Federal Financial Assistance**

Fort Bend County did not receive Title IV-E funding in FY 2025.

**Note 5 – Financial Match Requirements**

To receive Texas Juvenile Justice Department state funds, the juvenile probation departments are required to certify that the amount of local or county funds expended for juvenile services is at least or equal to or greater than the amount spent rolling three-year average excluding construction and capital outlay expenses. A confirmation of local funds for the year ended August 31, 2025 is required and presented below:

<u>Fiscal Year</u>	<u>Local Funding Expended (less construction and capital outlay)</u>
2025	\$21,674,373
2022-2024 (Average)	\$18,385,517

The Juvenile Probation Department certified the financial match requirements were fulfilled in FY 2025.

**FORT BEND COUNTY, TEXAS**  
**JUVENILE PROBATION DEPARTMENT**  
**TEXAS JUVENILE JUSTICE DEPARTMENT**  
**NOTES TO REGULATORY BASIS FINANCIAL STATEMENTS**  
**For the Year Ended August 31, 2025**  
**(continued)**

**Note 6 – State Financial Assistance**

A. The Texas Juvenile Justice Department provided the County the following funds for the JJAEP Juvenile Reimbursement Grant Funds. A confirmation of revenue receipted in the year ended August 31, 2025 is required and presented below.

JJAEP Contract Number	Amount Received (Cash Basis) August 31, 2025
TJPC-P-2024-079	\$29,422
TJPC-P-2025-079	\$52,364

B. The Texas Juvenile Justice Department provided the County the following funds for the Grant R- Regional Diversion Alternatives (RDA) Program Reimbursement Grant funds. A confirmation of revenue receipted in the year ended August 31, 2025, is required and presented below.

Regional Diversion Alternatives Contract Number	Amount Received (Cash Basis) August 31, 2025
TJPC-R-2024-079	\$48,938
TJPC-R-2025-079	\$120,164

## **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**

Fort Bend County Juvenile Board  
Kyle Dobbs, Chief Juvenile Probation Officer  
Fort Bend County Juvenile Probation Department  
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 (*Government Auditing Standards*), the aggregate statement of revenues, expenditures, and changes in fund balance – budget and actual – regulatory basis (aggregate financial statement) of Texas Juvenile Justice Department (TJJD) Grant Funds of Fort Bend County Juvenile Probation Department (Department) for the year ended August 31, 2025 and the related notes to the regulatory basis financial statements, which collectively comprise the Department's aggregate financial statement, and have issued our report thereon dated February 19, 2026, which included two separate Emphasis of Matter paragraphs regarding the basis of accounting and financial statement presentation.

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

In planning and performing our audit of the aggregate financial statement and tests of compliance with provisions of laws, regulations, contracts, and grant agreements, including the specific financial assurances contained in Section VIII.J of the General Grant Requirements, we considered the Department'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 an opinion on the aggregate financial statement, but not for expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department'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 Department's aggregate financial statement 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 purposes 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 less 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 the Department's aggregate financial statement is free from material statements, 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 aggregate financial statement. 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 Department'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 Department's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of the Department, others within the organization and the TJJD and is not intended to be, and should not be, used by anyone other than these specified parties.

***Forvis Mazars, LLP***

**Houston, Texas  
February 19, 2026**

**FORT BEND COUNTY JUVENILE PROBATION DEPARTMENT**  
**TEXAS JUVENILE JUSTICE DEPARTMENT GRANT FUNDS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended August 31, 2025**

**Summary of Auditor's Results**

**I. Aggregate Financial Statement**

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with TJJJ:	Unmodified
Internal control over financial reporting:	
Material weakness (es) identified?	No
Significant deficiency (ies) identified?	None reported
Noncompliance material to the aggregate financial statements noted?	No

**II. Aggregate Financial Statement Findings**

None Noted

**III. Program Findings and Questioned Costs**

None Noted

**FORT BEND COUNTY JUVENILE PROBATION DEPARTMENT**  
**TEXAS JUVENILE JUSTICE DEPARTMENT GRANT FUNDS**  
**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**  
*For the Year Ended August 31, 2025*

**I. Status of Prior Year Findings**

None Noted