



Fort Bend County, Texas

Federal Single Audit Reports

September 30, 2025



Fort Bend County, Texas
Contents
September 30, 2025

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FORT BEND COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended September 30, 2025

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Federal Assistance Listing Number | Pass-Through Entity Identifying Number | Total Federal Expenditures | Passed through to Subrecipients |
|--|-----------------------------------|--|----------------------------|---------------------------------|
| U.S. Department of Agriculture | | | | |
| <u>Passed-through the Texas Department of Agriculture - Food and Nutrition Division:</u> | | | | |
| School Breakfast Program 2024-2025 | 10.553 | 806780706 | \$ 43,870 | \$ - |
| School Breakfast Program 2025-2026 | 10.553 | 806780706 | 15,364 | - |
| National School Lunch Program 2024-2025 | 10.555 | 806780706 | 69,112 | - |
| National School Lunch Program 2025-2026 | 10.555 | 806780706 | 24,412 | - |
| Total Child Nutrition Cluster | | | 152,758 | - |
| Total U.S. Department of Agriculture | | | 152,758 | - |
| U.S. Food and Drug Administration | | | | |
| <u>Passed-through the National Environmental Health Association (NEHA)</u> | | | | |
| Food and Drug Administration Research | 93.103 | G-BDEV1-202210-02751 | 4,905 | - |
| Food and Drug Administration Research | 93.103 | G-202411-06536 | 4,334 | - |
| Total Passed-through National Environmental Health Association (NEHA) | | | 9,239 | - |
| Total U.S. Food and Drug Administration | | | 9,239 | - |
| U.S. Department of Housing and Urban Development | | | | |
| <u>Direct Programs:</u> | | | | |
| <u>Community Development Block Grants/Entitlement Grants</u> | | | | |
| Community Development Block Grants/Entitlement Grants 2018 | 14.218 | B-18-UC-48-0004 | 96,693 | 96,693 |
| Community Development Block Grants/Entitlement Grants 2019 | 14.218 | B-19-UC-48-0004 | 15,016 | 14,760 |
| Community Development Block Grants/CARES ACT 2020 CDBG-CV | 14.218 | B-20-UW-48-0004 | 26,842 | - |
| Community Development Block Grants/Entitlement Grants 2020 | 14.218 | B-20-UC-48-0004 | 180,896 | 180,824 |
| Community Development Block Grants/Entitlement Grants 2021 | 14.218 | B-21-UC-48-0004 | 1,479,115 | 1,424,407 |
| Community Development Block Grants/Entitlement Grants 2022 | 14.218 | B-22-UC-48-0004 | 2,117,233 | 1,971,000 |
| Community Development Block Grants/Entitlement Grants 2023 | 14.218 | B-23-UC-48-0004 | 1,398,804 | 885,154 |
| Community Development Block Grants/Entitlement Grants 2024 | 14.218 | B-24-UC-48-0004 | 1,868,003 | 1,843,589 |
| Total Community Development Block Grants/Entitlement Grants | | | 7,182,602 | 6,416,427 |
| <u>Emergency Solutions Grant Program</u> | | | | |
| Emergency Solutions Grant Program | 14.231 | E-22UC-48-0004 | 502 | - |
| Emergency Solutions Grant Program | 14.231 | E-23UC-48-0004 | 121,546 | 122,048 |
| Emergency Solutions Grant Program | 14.231 | E-24UC-48-0004 | 203,022 | 189,928 |
| Total Emergency Solutions Grant Program | | | 325,070 | 311,976 |
| <u>HOME Investment Partnerships Program</u> | | | | |
| HOME Investment Partnerships Program | 14.239 | M21-UP480216 | 6,053 | - |
| Total HOME Investment Partnerships Program | | | 6,053 | - |
| Total Direct Programs | | | 7,513,725 | 6,728,403 |
| <u>Passed-through the Texas General Land Office</u> | | | | |
| Community Development Block Grants/State's Program | 14.228 | 18-523-000-B264 | 9,958 | - |
| Community Development Block Grants/State's Program | 14.228 | 18-523-000-B264 | 90,122 | - |
| Community Development Block Grants/State's Program | 14.228 | 18-523-000-B264 | 2,025 | - |
| Community Development Block Grants/State's Program | 14.228 | 18-523-000-B264 | 3,265 | - |
| Community Development Block Grants/State's Program | 14.228 | 20-065-092-C257 | 718,299 | - |
| Community Development Block Grants/State's Program | 14.228 | 24-065-051-E543 | 1,819,227 | - |
| Total Passed-through Texas General Land Office | | | 2,642,896 | - |
| <u>Passed-through Houston-Galveston Area Council:</u> | | | | |
| Community Development Block Grants/State's Program | 14.228 | 14021/24-065-060-E570 | 1,927,123 | - |
| Total Passed-through Houston-Galveston Area Council | | | 1,927,123 | - |
| Total U.S. Department of Housing and Urban Development | | | 12,083,744 | 6,728,403 |
| U.S. Department of Justice | | | | |
| <u>Direct Programs:</u> | | | | |
| <u>Edward Byrne Memorial Justice Assistance Grant Program FY23</u> | | | | |
| Edward Byrne Memorial Justice Assistance Grant Program FY23 | 16.738 | 15PBJA-23-GG-03834-JAGX | 53,694 | - |
| Edward Byrne Memorial Justice Assistance Grant Program FY24 | 16.738 | 15PBJA-24-GG-05153-JAGX | 44,028 | - |
| Edward Byrne Memorial Justice Assistance Grant Program FY22 | 16.738 | 15PBJA-22-GG-002321-JAGX | 10,179 | - |
| <u>The Public Safety Partnership & Community Policing Act (COPS)</u> | | | | |
| Criminal and Juvenile Justice Mental Health Collaboration FY20 | 16.710 | 2022-15JCOPS-22-GG-04083-PPSE | 1,700 | - |
| Drug Court Discretionary Grant Program FY 23 | 16.745 | 2020-MO-BX-0014 | 1,681 | - |
| Task Force to Combat Human Trafficking | 16.585 | 15PBJA-23-GG-05112-DGCT | 170,204 | - |
| Total Direct Programs | 16.320 | 5POVC-24-GK-01115-HT | 77,531 | - |
| | | | 359,017 | - |
| <u>Passed-through the Office of the Governor Criminal Justice Division:</u> | | | | |
| Children of Incarcerated Parents | 16.831 | 15PJDP-22-GG-03098-COIP | 300,458 | - |
| Crime Victim Assistance | 16.575 | VA-1364523 | 126,744 | - |
| Crime Victim Assistance | 16.575 | VA-1364822 | 64,661 | - |
| Crime Victim Assistance | 16.575 | VA-4956001 | 58,852 | - |
| Violence Against Women Formula Grant | 16.588 | WF-1344727 | 159,531 | - |
| Violence Against Women Formula Grant | 16.588 | WF-4951801 | 77,306 | - |
| Total Passed-through the Office of the Governor Criminal Justice Division | | | 787,552 | - |
| <u>Passed-through the City of Houston:</u> | | | | |
| Missing Children's Assistance | 16.543 | 2024-MC-FX-K066 | 40,022 | - |
| Total Passed-through the City of Houston | | | 40,022 | - |
| Total U.S. Department of Justice | | | 1,186,591 | - |

FORT BEND COUNTY, TEXAS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the year ended September 30, 2025

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Federal Assistance Listing Number | Pass-Through Entity Identifying Number | Total Federal Expenditures | Passed through to Subrecipients |
|---|-----------------------------------|--|----------------------------|---------------------------------|
| U.S. Department of Transportation | | | | |
| <u>Direct Programs:</u> | | | | |
| Federal Transit Cluster: | | | | |
| <i>Federal Transit Formula Grants</i> | 20.507 | TX-2020-169 | 506,459 | - |
| <i>Federal Transit Formula Grants</i> | 20.507 | TX-2020-169 | 5,991 | - |
| <i>Federal Transit Formula Grants</i> | 20.507 | TX-2020-169 | 1,216,297 | - |
| <i>Federal Transit Formula Grants</i> | 20.507 | TX-2023-029 | 1,997,918 | - |
| <i>Federal Transit Formula Grants</i> | 20.507 | TX-2023-029 | 353,167 | - |
| <i>Federal Transit Formula Grants</i> | 20.507 | TX-2023-029 | 1,059,639 | - |
| <i>Federal Transit Formula Grants</i> | 20.507 | TX-2023-113 | 672,126 | - |
| <i>Federal Transit Formula Grants</i> | 20.507 | TX-2023-113 | 150,494 | - |
| <i>Federal Transit Formula Grants</i> | 20.507 | TX-2023-113 | 213 | - |
| <i>Federal Transit Formula Grants</i> | 20.507 | TX-2024-002 | 55,536 | - |
| <i>Federal Transit Formula Grants</i> | 20.507 | TX-2024-002 | 81 | - |
| <i>Federal Transit Capital Investment Grants</i> | 20.500 | TX-04-0041 | 3,660 | - |
| <i>Federal Transit Formula Grants</i> | 20.507 | TX-95-X021 | 502 | - |
| <i>Federal Transit Formula Grants</i> | 20.507 | TX-95-X080 | 207,105 | - |
| <i>Federal Transit Formula Grants</i> | 20.507 | TX-2022-004 | 285,773 | - |
| <i>Federal Transit Formula Grants</i> | 20.507 | TX-2022-037 | 842,253 | - |
| <i>Bus and Bus Facilities Formula Programs</i> | 20.526 | BBF 2202 (11) 069_20 | 61,933 | - |
| <i>Bus and Bus Facilities Formula Programs</i> | 20.526 | BBF 2302 (11) 050_22 | 7,587 | - |
| <i>Bus and Bus Facilities Formula Programs</i> | 20.526 | BBF 2502 (11) 097_24 | 41,163 | - |
| Total Federal Transit Cluster | | | 7,467,897 | - |
| Transit Services Programs Cluster: | | | | |
| <i>Enhanced Mobility of Seniors and Individuals with Disabilities</i> | 20.513 | TX-2023-114 | 314,118 | - |
| <i>Enhanced Mobility of Seniors and Individuals with Disabilities</i> | 20.513 | TX-2024-105 | 472,821 | - |
| <i>Enhanced Mobility of Seniors and Individuals with Disabilities</i> | 20.513 | TX-2025-151 | 763,829 | - |
| Total Transit Services Programs Cluster | | | 1,550,768 | - |
| Total Direct Programs | | | 9,018,665 | - |
| <u>Passed-through Texas Department of Transportation:</u> | | | | |
| Formula Grants for Rural Areas | | | | |
| <i>Formula Grants for Rural Areas</i> | 20.509 | RPT 2301 (11) 045_20 | 12,500 | - |
| <i>Formula Grants for Rural Areas</i> | 20.509 | RPT 2302 (11) 051_22 | 47,618 | - |
| <i>Formula Grants for Rural Areas</i> | 20.509 | RPT 2302 (11) 051_22 | 10,432 | - |
| <i>Formula Grants for Rural Areas</i> | 20.509 | RPT 2302 (11) 051_22 | 18,234 | - |
| <i>Formula Grants for Rural Areas</i> | 20.509 | RPT 2402 (11) 108_23 | 87,615 | - |
| <i>Formula Grants for Rural Areas</i> | 20.509 | RPT 2402 (11) 108_23 | 64,863 | - |
| <i>Formula Grants for Rural Areas</i> | 20.509 | RPT 2402 (11) 108_23 | 179,463 | - |
| <i>Formula Grants for Rural Areas</i> | 20.509 | RPT 2502 (11) 076_25 | 4,017 | - |
| <i>Formula Grants for Rural Areas</i> | 20.509 | RPT 2502 (11) 076_25 | 303 | - |
| <i>Formula Grants for Rural Areas</i> | 20.509 | RPT 2502 (11) 076_25 | 133,837 | - |
| Total Formula Grants for Rural Areas | | | 558,882 | - |
| Highway Planning and Construction | | | | |
| <i>Highway Planning and Construction</i> | 20.205 | CSJ 0912-34-200 | 43,871 | - |
| Total Highway Planning and Construction | | | 43,871 | - |
| Highway Safety Cluster: | | | | |
| <i>State and Community Highway Safety</i> | 20.600 | 2025-FortBendPet1-S-CMV-00005 | 11,445 | - |
| <i>State and Community Highway Safety</i> | 20.600 | 2025-FortBendPet1-S-1YG-00009 | 23,580 | - |
| <i>State and Community Highway Safety</i> | 20.600 | 2025-FortBendPet1-OpSlow-00005 | 6,814 | - |
| <i>National Priority Safety Programs</i> | 20.616 | 2025-FortBendPet1-CIOT-00005 | 5,009 | - |
| <i>National Priority Safety Programs</i> | 20.616 | 2025-FortBend-G-1YG-0079 | 42,162 | - |
| <i>State and Community Highway Safety</i> | 20.600 | 2025-FortBend-G-1YG-0081 | 114,807 | 104,600 |
| Total Highway Safety Cluster | | | 203,817 | 104,600 |
| Total Passed-through Texas Department of Transportation: | | | 806,570 | 104,600 |
| <u>Passed-through Houston-Galveston Area Council:</u> | | | | |
| Highway Planning and Construction Grants: | | | | |
| <i>Highway Planning and Construction</i> | 20.205 | | 492,742 | - |
| <i>Highway Planning and Construction</i> | 20.205 | | 305,826 | - |
| Total Passed-through Houston-Galveston Area Council | | | 798,568 | - |
| Total Highway Planning and Construction Grants | | | 1,605,138 | 104,600 |
| Total U.S. Department of Transportation | | | 10,623,803 | 104,600 |
| Executive Office of the President | | | | |
| <u>Direct Programs:</u> | | | | |
| Office on National Drug Control Policy | | | | |
| <i>High Intensity Drug Trafficking Areas Program</i> | 95.001 | G23HN0010A | 17,157 | - |
| <i>High Intensity Drug Trafficking Areas Program</i> | 95.001 | G24HN0010A | 955,650 | - |
| <i>High Intensity Drug Trafficking Areas Program</i> | 95.001 | HID0925G0646 | 45,030 | - |
| Total Executive Office of the President | | | 1,017,837 | - |
| U.S. Department of Treasury | | | | |
| <u>Direct Program:</u> | | | | |
| <i>Emergency Rental Assistance Program (COVID-19)</i> | 21.023 | | 2,517,056 | - |
| <i>Coronavirus State and Local Fiscal Recovery Funds (COVID-19)</i> | 21.027 | SLT0129 | 5,747,112 | 2,270,621 |
| Total U.S. Department of Treasury | | | 8,264,168 | 2,270,621 |

FORT BEND COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended September 30, 2025

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Federal Assistance Listing Number | Pass-Through Entity Identifying Number | Total Federal Expenditures | Passed through to Subrecipients |
|---|-----------------------------------|--|----------------------------|---------------------------------|
| U.S. Department of Health & Human Services | | | | |
| <u>Passed-through Texas Department of Family & Protective Services:</u> | | | | |
| Foster Care Title IV-E | 93.658 | HHS000285100029 | 165,850 | - |
| Foster Care Title IV-E | 93.658 | HHS000285000022 | 12,846 | - |
| Total Passed-through Texas Department of Family & Protective Services | | | 178,696 | - |
| <u>Passed-through Texas Department of State Health Services:</u> | | | | |
| Public Health Emergency Preparedness | 93.069 | HHS001439500020 | 279,278 | - |
| Public Health Emergency Preparedness | 93.069 | HHS001439500020 Amendment 2 | 52,220 | - |
| Public Health Emergency Preparedness | 93.069 | HHS001439300010 | 97,917 | - |
| Public Health Emergency Preparedness | 93.069 | HHS001439300010 Amendment 2 | 38,315 | - |
| Preventive Health and Health Services Block Grant | 93.991 | HHS001324900021 | 15,557 | - |
| Preventive Health and Health Services Block Grant | 93.991 | HHS001588400021 | 2,136 | - |
| Immunization Cooperative Agreements | 93.268 | HHS001331300020 Amendment 1 | 98,613 | - |
| Immunization Cooperative Agreements | 93.268 | HHS001019500016 Amendment 3 | 368,365 | - |
| CDC - HIV/PREYF HIV-Prevention Services | 93.940 | HHS000077800023 Amendment 7 | (5,527) | - |
| STD Prevention and Control Grants | 93.977 | HHS001120300010 Amendment 4 | 104,226 | - |
| STD Prevention and Control Grants | 93.977 | HHS001120300010 Amendment 5 | 159,181 | - |
| STD Prevention and Control Grants | 93.977 | HHS001120300010 Amendment 6 | 26,930 | - |
| Epidemiology and Laboratory Capacity (ELC) | 93.323 | HHS000812700019 Amendment 5 | 77,492 | - |
| Activities to Support Health Department Response | 93.391 | HHS001057600019-Amendment 5 | 16,548 | - |
| Public Health Infrastructure | 93.967 | HHS001311700001 | 1,141,836 | - |
| Project Grants for Tuberculosis Control Programs | 93.116 | HHS001437400001 | 90,233 | - |
| Project Grants for Tuberculosis Control Programs | 93.116 | HHS001437400001 Amendment 1 | 7,254 | - |
| Medical Reserve Corps Small Grant Program | 93.008 | HHS001409300022 | 44,740 | - |
| Total Passed-through Texas Department of State Health Services | | | 2,615,314 | - |
| Total U.S. Department of Health & Human Services | | | 2,794,010 | - |
| U.S. Department of Homeland Security | | | | |
| <u>Passed-through United Way of Greater Houston:</u> | | | | |
| Emergency Food and Shelter National Board Program | 97.024 | 782800-006 | 59,032 | - |
| Total Passed-through United Way of Greater Houston | | | 59,032 | - |
| <u>Passed-through Texas Department of Public Safety - Division of Emergency Management:</u> | | | | |
| Disaster Grants - Public Assistance | 97.036 | 4798DRTPX00000001 | 4,392,535 | - |
| Disaster Grants - Public Assistance | 97.036 | PA-006-TX-4332-PW04019 | 188,033 | - |
| Total Passed-through Texas Department of Public Safety - Division of Emergency Management | | | 4,580,568 | - |
| <u>Passed-through the Office of the Governor Homeland Security Grants Division:</u> | | | | |
| Homeland Security Grant Program | 97.067 | HS-2970908 | 9,962 | - |
| Homeland Security Grant Program | 97.067 | HS-2971708 | 37,794 | - |
| Homeland Security Grant Program | 97.067 | HS-2971508 | 31,459 | - |
| Homeland Security Grant Program | 97.067 | HS-2971408 | 202,270 | - |
| Homeland Security Grant Program | 97.067 | HS-3415705 | 37,404 | - |
| Homeland Security Grant Program | 97.067 | HS-2970909 | 72,820 | - |
| Homeland Security Grant Program | 97.067 | HS-2971709 | 115 | - |
| Homeland Security Grant Program | 97.067 | HS-3415807 | 3,930 | - |
| Homeland Security Grant Program | 97.067 | HS-2971009 | 5,825 | - |
| Homeland Security Grant Program | 97.067 | HS-2971209 | 4,813 | - |
| Homeland Security Grant Program | 97.067 | HS-2985409 | 16,569 | - |
| Homeland Security Grant Program | 97.067 | HS-2971809 | 85,522 | - |
| Homeland Security Grant Program | 97.067 | HS-4895001 | 225,974 | - |
| Homeland Security Grant Program | 97.067 | HS-2971409 | 17,985 | - |
| Homeland Security Grant Program | 97.067 | HS-4893801 | 113,729 | - |
| Homeland Security Grant Program | 97.067 | HS-4894601 | 92,887 | - |
| Homeland Security Grant Program | 97.067 | HS-4894401 | 19,999 | - |
| Homeland Security Grant Program | 97.067 | HS-2971509 | 477,129 | - |
| Homeland Security Grant Program | 97.067 | HS-4894001 | 61 | - |
| Homeland Security Grant Program | 97.067 | HS-2971510 | 387,570 | - |
| Homeland Security Grant Program | 97.067 | HS-3415706 | 67,831 | - |
| Homeland Security Grant Program | 97.067 | HS-2970910 | 170,810 | - |
| Homeland Security Grant Program | 97.067 | HS-2971710 | 67,669 | - |
| Homeland Security Grant Program | 97.067 | HS-3415808 | 6,234 | - |
| Homeland Security Grant Program | 97.067 | HS-2971010 | 157,015 | - |
| Homeland Security Grant Program | 97.067 | HS-2971210 | 64,571 | - |
| Homeland Security Grant Program | 97.067 | HS-2985410 | 59,428 | - |
| Homeland Security Grant Program | 97.067 | HS-2971810 | 256,010 | - |
| Homeland Security Grant Program | 97.067 | HS-4895002 | 65,579 | - |
| Homeland Security Grant Program | 97.067 | HS-2971410 | 241 | - |
| Homeland Security Grant Program | 97.067 | HS-5245901 | 61,796 | - |
| Homeland Security Grant Program | 97.067 | HS-4894402 | 85,286 | - |
| Total Passed-through Office of the Governor Homeland Security Grants Division | | | 2,906,287 | - |
| Total U.S. Department of Homeland Security | | | 7,545,887 | - |
| Institute of Museum and Library Services | | | | |
| <u>Passed-through the Texas State Library and Archives Commission</u> | | | | |
| Grants to States | 45.310 | LS-00-15-0044-15 | 6,649 | - |
| Total Passed-through Texas State Library and Archives Commission | | | 6,649 | - |
| Total Institute of Museum and Library Services | | | 6,649 | - |
| U.S. General Services Administration | | | | |
| <u>Passed-through the Texas Facilities Commission</u> | | | | |
| Donation of Federal Surplus Personal Property | 39.003 | | 41,158 | - |
| Total Passed-through Texas Facilities Commission | | | 41,158 | - |
| Total U.S. General Services Administration | | | 41,158 | - |
| Total Expenditures of Federal Awards | | | \$ 43,725,844 | \$ 9,103,624 |

FORT BEND COUNTY, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2025

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, 2025. The information in this Schedule is presented in accordance with the 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). 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

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 – Indirect Cost Rate

The County has elected not to use the de minimis indirect cost rate allowed under the Uniform Guidance.

Note 4. Public Assistance Grant Program

Public Assistance Grant Program expenditures of \$4,580,568, included on the schedule of expenditures of federal awards, were incurred in prior years.

The accompanying notes are an integral part of this Schedule.

**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

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 (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Fort Bend County (County), as of and for the year ended September 30, 2025, 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 23, 2026, which contained an emphasis of matters paragraph for a change in accounting principle and correction of an error and contained a reference to other auditors who audited the financial statements of East Fort Bend County Development Authority (Authority), a component unit included in the financial statements of the aggregate discretely presented component units. The financial statements of the Authority were not audited in accordance with *Government Auditing Standards* and, accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Authority.

Report on 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 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency described in the accompanying schedule of findings and responses as item 2025-001 to be a material weakness.

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. We consider the deficiency described in the accompanying schedule of findings and responses as item 2025-002 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The County's Response to Findings

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Forvis Mazars, LLP

**Houston, Texas
March 23, 2026**

**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**

Independent Auditor's Report

Honorable Daniel Wong, County Judge, and
Members of Commissioners Court
Fort Bend County, Texas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Fort Bend County's (County) compliance with the types of compliance requirements identified as subject to audit 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, 2025. 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 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, 2025 .

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.

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.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal 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.

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

We have audited the financial statements of the governmental activities, the business-type 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, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated March 23, 2026, which contained unmodified opinions on those financial statements and an emphasis of matters paragraph for a change in accounting principle and correction of an error and contained a reference to other auditors who audited the financial statements of East Fort Bend County Development Authority, a component unit included in the financial statements of the aggregate discretely presented component units. 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 GAAS. 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.

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.

Forvis Mazars, LLP

**Houston, Texas
May 7, 2026**

Section II – Financial Statement Findings

| Reference Number | Finding |
|------------------|---|
| 2025-001 | <p>User Controls Over Service Organizations and Year-End Cutoff (Fort Bend Epicenter)</p> <p>Material Weakness</p> <p>Criteria: Management is responsible for establishing and maintaining effective internal control over financial reporting to provide reasonable assurance that the financial statements are free from material misstatement. This responsibility includes designing and implementing effective user controls over information and reports received from service organizations that are used to record transactions and prepare financial statements.</p> <p>Condition: Internal controls over Epicenter did not include a documented reconciliation or other independent verification of financial reports and supporting detail received from the third-party management company prior to recording Epicenter Fund activity in the County’s general ledger and including amounts in the Epicenter Fund financial statements. As a result, certain transactions were not recorded in the appropriate period. Specifically, Epicenter Fund revenues were overstated by approximately \$65 thousand, expenses were overstated by approximately \$271 thousand, receivables were overstated by approximately \$122 thousand, and beginning net position was overstated by approximately \$328 thousand due primarily to improper cutoff related to event revenue and maintenance expense transactions.</p> <p>Cause: Procedures were not fully designed and implemented to verify the accuracy, completeness, and proper cutoff of information obtained from a third party before it was used for financial reporting purposes. As Epicenter was in its second year of operations, management’s control activities and review processes over third-party reporting were still being developed and refined.</p> <p>Effect or Potential Effect: Reliance on third-party-prepared reports without independent verification increases the risk that errors or omissions may not be identified timely, resulting in material misstatements of Epicenter Fund financial statement amounts. Audit adjustments were identified during the audit and recorded by management to correct the misstatements noted above.</p> <p>Recommendation: Implement and document a review process over third-party reports used for Epicenter accounting and financial reporting to include year-end cutoff procedures. At a minimum, this process should include reconciliation of key reports to underlying supporting documentation and/or County records, evidence of supervisory review, and timely investigation and resolution of identified differences prior to posting journal entries and finalizing Epicenter Fund financial statement amounts.</p> <p>Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding. See separate report for planned corrective actions.</p> |

| Reference Number | Finding |
|------------------|---|
| 2025-002 | <p>Payables Year-End Cutoff (Capital Projects Fund)</p> <p>Significant Deficiency</p> <p>Criteria: Management is responsible for maintaining effective internal control over financial reporting and for preparing financial statements in accordance with generally accepted accounting principles (GAAP). This includes controls to ensure that accounts payable and accrued expenditures are identified and recorded in the appropriate reporting period, particularly for capital projects spanning multiple fiscal years, so that liabilities and expenditures are complete and accurate at year-end.</p> <p>Condition: For certain multi-year capital projects, expenditures incurred prior to year-end were not recorded as accounts payable or accrued expenditures in the Capital Projects Fund as of fiscal year-end. As a result, approximately \$5.6 million of expenditures and related liabilities were recorded in a subsequent period rather than in the period in which the costs were incurred.</p> <p>Cause: Controls were not sufficiently designed and implemented to ensure timely identification and evaluation of costs incurred but not yet processed at year-end for capital projects. Specifically, year-end cutoff procedures did not consistently capture incurred costs requiring accrual, and related supervisory review was not effective in identifying timing differences for multi-year projects.</p> <p>Effect or Potential Effect: This condition resulted in expenditures and liabilities being recorded in the incorrect reporting period, which would have caused an understatement of liabilities and expenditures and an overstatement of fund balance in the Capital Projects Fund at year-end if not corrected. The absence of consistently applied cutoff procedures over capital project costs increases the risk that financial statements may not reflect expenditures and obligations in the proper period.</p> <p>Recommendation: Enhance year-end cutoff controls over capital project expenditures and related payables to include review of subsequent disbursements and documented supervisory review as part of a formal year-end close checklist.</p> <p>Views of Responsible Officials and Planned Corrective Actions: The County agrees with the finding. See separate report for planned corrective actions.</p> |

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

**Fort Bend County, Texas
Summary Schedule of Prior Audit Findings
Year Ended September 30, 2025**

No matters are reportable.