

FORT BEND COUNTY, TEXAS
FEDERAL SINGLE AUDIT REPORT
For the Year Ended September 30, 2017

FORT BEND COUNTY, TEXAS

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REPORT OF INDEPENDENT AUDITORS 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 Robert E. Hebert, 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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 31, 2018.

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) to determine 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 Robert E. Hebert, 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 determination of financial statement amounts. 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 purposes.

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Houston, Texas
March 31, 2018

**REPORT OF INDEPENDENT AUDITORS 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 Robert E. Hebert, County Judge
and Members of Commissioners Court
Fort Bend County, Texas

Report on Compliance for Each Major Federal Program

We have audited Fort Bend County, Texas' (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended September 30, 2017. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Those standards and the *Uniform Guidance* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

To the Honorable Robert E. Hebert, County Judge
and Members of Commissioners Court
Fort Bend County, Texas

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the 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, 2017.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance and to test and report on internal control over compliance in accordance with the *Uniform Guidance*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *Uniform Guidance*. Accordingly, this report is not suitable for any other purpose.

To the Honorable Robert E. Hebert, County Judge
and Members of Commissioners Court
Fort Bend County, Texas

Report on Schedule of Expenditures of Federal Awards

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, 2017, 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 31, 2018, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming our 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 other 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 taken as a whole.

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

Houston, Texas
March 31, 2018

FORT BEND COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended September 30, 2017

I. Summary of Auditors' Results

Financial Statements

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

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Type of auditors' report issued on compliance with major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	No

Identification of major programs:

Name of Federal Program or Cluster: **CFDA Numbers**

Federal Transit Cluster:	
Section 5309 Urban Discretionary Transit	20.500
Section 5307 Urban Public Transportation	20.507
Homeland Security Grant Program	97.067
Dollar Threshold Considered Between Type A and Type B Federal Programs	\$750,000
Auditee qualified as low-risk auditee?	Yes

FORT BEND COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
For The Year Ended September 30, 2017

II. Financial Statement Findings

None noted

III. Federal Award Findings and Questioned Costs

None noted

FORT BEND COUNTY, TEXAS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the year ended September 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA 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:				
<u>Child Nutrition Cluster:</u>				
Non-cash assistance:				
Food Donation (Program Year 2017: 10/1/16 - 9/30/17)	10.555	01298	\$ 3,968	\$
Cash assistance:				
School Breakfast Program 2017-2018	10.553	01298	8,465	
School Breakfast Program 2016-2017	10.553	01298	31,190	
National School Lunch Program 2017-2018	10.555	01298	12,714	
National School Lunch Program 2016-2017	10.555	01298	47,029	
Summer Food Service Program for Children	10.559	01637	95,821	
Total Child Nutrition Cluster			199,187	
Total U.S. Department of Agriculture			199,187	
U.S. Department of Housing and Urban Development				
Direct Programs:				
<u>CDBG - Entitlement Grants Cluster:</u>				
Community Development Block Grants/Entitlement Grants 2014	14.218	B-14-UC-48-0004	247,162	
Community Development Block Grants/Entitlement Grants 2015	14.218	B-15-UC-48-0004	765,179	77,995
Community Development Block Grants/Entitlement Grants 2016	14.218	B-16-UC-48-0004	703,583	175,196
Total CDBG - Entitlement Grants Cluster			1,715,924	253,191
Continuum of Care Program	14.267	TX0353L6E001402	227,624	219,506
Homeless Emergency Assistance and Rapid Transition Housing (HEARTH)				
Emergency Solutions Grant Program 2015	14.231	E-15UC-48-0003	70,800	70,544
Homeless Emergency Assistance and Rapid Transition Housing (HEARTH)				
Emergency Solutions Grant Program 2016	14.231	E-16UC-48-0003	125,163	115,736
Home Investment Partnerships Program 2013	14.239	M-13-UC-48-0216	650	
Home Investment Partnerships Program 2014	14.239	M-14-UC-48-0216	154,142	
Home Investment Partnerships Program 2015	14.239	M-15-UC-48-0216	315,240	
Home Investment Partnerships Program 2016	14.239	M-16-UC-48-0216	22,076	
Total U.S. Department of Housing and Urban Development			2,631,619	658,977
U.S. Department of Justice				
Direct Programs:				
Edward Byrne Justice Assistance Grant FY14	16.738	2014-DJ-BX-0696	6,976	
Edward Byrne Justice Assistance Grant FY15	16.738	2015-DJ-BX-0424	2,990	
Edward Byrne Justice Assistance Grant FY16	16.738	2016-DJ-BX-0269	55,978	
Total Direct Programs			65,944	
Passed-through the Office of the Governor Criminal Justice Division:				
<u>Crime Victim Assistance -Victim Witness Staff Expansion - (VOCA) (District Atty)</u>				
Crime Victim Assistance -Victim Services Program - Victim of Crime Act (VOCA) (CSCD)	16.575	VA-1364516	120,886	
<u>Victim Case Coordination Program</u>				
The IRIS Women's Program	16.575	VA-3058301	32,844	
Violence Against Women Formula Grant - Prosecutor (District Atty)	16.588	VA-3024001	99,502	
Violence Against Women Formula Grant - Prosecutor (District Atty)	16.588	WF-1344719	116,573	
Child Abuse Investigator	16.588	WF-1344720	11,235	
Child Abuse Investigator	16.738	DZ-2674104	46,876	
Total Passed-through the Office of the Governor Criminal Justice Division			467,961	
Passed-through the City of Houston:				
Internet Crimes Against Children Task Force Program: District Atty	16.543	2015-MC-FX-K046	64,835	
Internet Crimes Against Children Task Force Program: District Atty	16.543	2015-MC-FX-K046	21,386	
Total Passed-through the City of Houston			86,221	
Total U.S. Department of Justice			\$ 620,126	\$

FORT BEND COUNTY, TEXAS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
 For the year ended September 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed through to Subrecipients
U.S. Department of Transportation				
Direct Programs:				
<u>Federal Transit Cluster:</u>				
Section 5309 Urban Discretionary Transit	20.500	TX-04-0041	\$ 131,297	\$
Section 5307 Urban Public Transportation	20.507	TX-90-X968	1,007,792	
Section 5307 Urban Public Transportation	20.507	TX-90-Y026	866,418	
Section 5307 Urban Public Transportation	20.507	TX-90-Y120	414,750	
Section 5307 Urban Public Transportation	20.507	TX-2018-007	799,287	
Section 5307 Urban Public Transportation	20.507	TX-2018-003	690,844	
Total Federal Transit Cluster			3,910,388	
<u>Transit Services Programs Cluster:</u>				
Direct Programs:				
Section 5310 Elderly & Disabled Transportation Program	20.513	TX-2016-048	858,416	
Section 5310 Elderly & Disabled Transportation Program	20.513	TX-2017-083	294,355	
Total Direct Programs:			1,152,771	
Passed-through Metropolitan Transit Authority of Harris County:				
Section 5310 Elderly & Disabled Transportation Program	20.513	TX-16-0X25	41,636	
Section 5316 Job Access/Reverse Commute Federal Funds	20.516	TX-37-X059	606,395	
Total Passed-through Metropolitan Transit Authority of Harris County:			648,031	
Total Transit Services Programs Cluster			1,800,802	
Passed-through Texas Department of Transportation:				
Section 5311 State/Local Rural Public Transportation	20.509	RPT 1502 (11) 39	137,383	
Section 5311 State/Local Rural Public Transportation	20.509	RPT 1603 (11) 13	110,983	
Total Passed-through Texas Department of Transportation:			248,366	
Passed-through Houston-Galveston Area Council:				
<u>Highway Planning and Construction Cluster:</u>				
Texas Medical Commuter Service Expansion	20.205	TDOT.10.1112.02	6,355	
Texas Medical Commuter Service Expansion	20.205	TDOT.16.1113.02	72,363	
Total Highway Planning and Construction Cluster			78,718	
Total U.S. Department of Transportation				
			6,038,274	
National Endowment for the Humanities - Institute of Museum and Library Services				
Passed-through the Texas State Library and Archives Commission				
Interlibrary Loan Lends	45.310	LS-00-15-0044-15	4,756	
Total National Endowment for the Humanities - Institute of Museum and Library Services			4,756	
U.S. Environmental Protection Agency				
Direct Program:				
FY08 EPA STAG Grant (Congressionally Mandated Projects)	66.202	XP-00F30401	216,347	
Total U.S. Environmental Protection Agency			\$ 216,347	\$

FORT BEND COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
For the year ended September 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed through to Subrecipients
U.S. Department of Health & Human Services				
Passed-through Texas Department of Family & Protective Services:				
<i>Foster Care Title IV-E FY '14 (Legal)</i>	93.658	23941775	\$ 124,274	
<i>Foster Care Title IV-E FY '14 (CWS)</i>	93.658	23941778	20,705	
Total Passed-through Texas Department of Family & Protective Services			144,979	
Passed-through Texas Department of State Health Services:				
<i>Public Health Emergency Preparedness (PHEP) (Hazards)</i>	93.069	2016-001130-01	250,571	
<i>Public Health Emergency Preparedness (PHEP) (Hazards)</i>	93.069	537-180117-00001	75,046	
<i>Public Health Emergency Preparedness - CRI - Cities Readiness Initiative</i>	93.069	2016-001133-01	88,152	
<i>Public Health Emergency Preparedness - CRI - Cities Readiness Initiative</i>	93.069	537-18-0187-00001	35,257	
<i>Tuberculosis Prevention & Control - Federal</i>	93.116	2017-001385-01	75,701	
<i>Immunization Cooperative Agreement - Locals</i>	93.268	2016-001054-01	243,346	
<i>Immunization Cooperative Agreement - Locals</i>	93.268	537-18-0056-00001	19,008	
<i>Centers for Disease Control and Prevention - HIV/PREVF HIV-Prevention Services</i>	93.940	2016-004093-03	178,795	
Total Passed-through Texas Department of State Health Services			965,876	
Passed-through Texas Health and Human Services Commission:				
Medicaid Cluster:				
<i>Medical Assistance Program - Ambulance Services</i>	93.778	NPI 1457322885/TPI 086395301	2,051,000	
<i>Medical Assistance Program 1115 Waiver</i>	93.778	2967606-01	5,887,935	
Total Medicaid Cluster			7,938,935	
Total U.S. Department of Health & Human Services				
			9,049,790	
Executive Office of the President				
Direct Programs:				
Office on National Drug Control Policy:				
High Intensity Drug Trafficking Areas (HIDTA) (Sheriff's Office)	95.001	G16HN0010A	949,728	
High Intensity Drug Trafficking Areas (HIDTA) (Sheriff's Office)	95.001	G17HN0010A	52,887	
Total Executive Office of the President			1,002,615	
U.S. Department of Homeland Security				
Passed-through Texas Department of Public Safety - Division of Emergency Management:				
<i>Emergency Management Performance Grant</i>	97.042	17TX-EMPG-0511	96,808	
<i>Pre-Disaster Mitigation</i>	97.047	PDMC-PL-06-TX-004	74,968	
Total Passed-through Texas Department of Public Safety - Division of Emergency Management			171,776	
Passed-through the Office of the Governor Homeland Security Grants Division:				
<i>Community Preparedness</i>	97.067	HS-2970901	79,580	
<i>Community Preparedness</i>	97.067	HS-2970902	170,577	
<i>Hazmat Sustainment/Enhancement</i>	97.067	HS-2971001	96,135	
<i>Hazmat Sustainment/Enhancement</i>	97.067	HS-2971002	5,324	
<i>Houston Regional Intelligence Service Center - Analyst</i>	97.067	HS-2971201	20,731	
<i>Houston Regional Intelligence Service Center - Analyst</i>	97.067	HS-2971202	56,260	
<i>Helicopter Equipment Upgrade</i>	97.067	HS-2971301	58,857	
<i>Collapse Search and Rescue</i>	97.067	HS-2971401	90,575	
<i>Collapse Search and Rescue</i>	97.067	HS-2971402	13,900	
<i>SWAT Sustainment/Enhancement</i>	97.067	HS-2971501	130,468	
<i>SWAT Sustainment/Enhancement</i>	97.067	HS-2971502	59,027	
<i>EOC Technology</i>	97.067	HS-2971701	4,000	
<i>EOC Technology</i>	97.067	HS-2971702	64,618	
<i>Regional Planners</i>	97.067	HS-2971801	55,683	
<i>Regional Planners</i>	97.067	HS-2971802	163,247	
<i>Regional Technology Sustainment (PIER)</i>	97.067	HS-2971901	143,944	
<i>Regional Technology Sustainment (PIER)</i>	97.067	HS-2971902	170,534	
<i>Management and Administration</i>	97.067	HS-2985401	27,117	
<i>Management and Administration</i>	97.067	HS-2985402	29,013	
<i>EOC PC Upgrade</i>	97.067	HS-3159701	34,278	
<i>EOC Needs Assessment</i>	97.067	HS-3160901	8,714	
<i>Disaster Cost Recovery</i>	97.067	HS-3161001	16,359	
Total Passed-through the Office of the Governor Homeland Security Grants Division:			1,498,941	
Total U.S. Department of Homeland Security				
			1,670,717	
Total Expenditures of Federal Awards			\$ 21,433,431	\$ 658,977

FORT BEND COUNTY, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended September 30, 2017

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, 2017. The information in this Schedule is presented in accordance with the requirements of Office of Management and Budget (OMB) *Uniform Guidance*. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

Note 2 - Summary of Significant Accounting Policies

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

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

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

FORT BEND COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For The Year Ended September 30, 2017

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

None reported

FORT BEND COUNTY, TEXAS

CORRECTIVE ACTION PLAN

For The Year Ended September 30, 2017

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.”

I. Corrective Action Plan

Not applicable