

FORT BEND COUNTY, TEXAS
FEDERAL SINGLE AUDIT REPORT
For the Year Ended September 30, 2020

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Fort Bend County, Texas (the "County"), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated April 29, 2021. The financial statements of the Fort Bend County Housing Finance Corporation and the East Fort Bend County Development 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 compliance and other matters associated with these two discretely presented component units.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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


Houston, Texas
April 29, 2021

**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 KP George, County Judge
and Members of Commissioners Court
Fort Bend County, Texas

Report on Compliance for Each Major Federal Program

We have audited Fort Bend County, Texas' (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended September 30, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2020.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as findings #2020-001 and #2020-002. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items #2020-001 and #2020-002 to be significant deficiencies.

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

To the Honorable KP George, 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, 2020, and the related notes to the financial statements, which collectively comprise The County's basic financial statements and have issued our report thereon dated April 29, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Purpose of this Report

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.


Houston, Texas
April 29, 2021

FORT BEND COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended September 30, 2020

I. Summary of Auditors’ Results

Financial Statements

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

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	Yes, #2020-001 and #2020-002
Type of auditors’ report issued on compliance with major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	Yes, #2020-001 and #2020-002

Identification of major programs:

Name of Federal Program or Cluster:	CFDA Numbers
Emergency Watershed Protection Program	10.923
Federal Transit Cluster:	
Section 5307 Urban Public Transportation	20.507
CMAQ – Westpark P&R	20.507
CMAQ Flexible Funding – Transportation	20.507
Section 5307 CARES Act (Covid-19)	20.507
Section 5339 Bus and Facilities Program	20.526
Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”) (Covid-19)	21.019

FORT BEND COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
For the Year Ended September 30, 2020

Name of Federal Program or Cluster (continued):	CFDA Numbers
Community Preparedness	97.067
Hazmat Sustainment/Enhancement	97.067
Houston Regional Intelligence Service Center – Analyst	97.067
Collapse Search and Rescue	97.067
SWAT Sustainment/Enhancement	97.067
EOC Technology	97.067
Regional Planners	97.067
Management and Administration	97.067
Emergency Public Information System Sustainment	97.067
Continuity of Operations Plan Update	97.067
Dollar Threshold Considered Between Type A and Type B Federal Programs	\$2,771,332
Auditee qualified as low-risk auditee?	Yes

FORT BEND COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
For the Year Ended September 30, 2020

II. Financial Statement Findings

None noted

III. Federal Award Findings and Questioned Costs

Finding #2020-001 - Subrecipient Certification (M. Subrecipient Monitoring)

Program Information CFDA 21.019, Coronavirus, Aid, Relief, and Economic Security Act (CARES Act”) (Covid-19);

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

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

Condition: During discussions of operating procedures and policies for Subrecipient Monitoring we noted that there is not a *certification clause* included in subrecipient reporting submissions that is a part of the procedure of ensuring subrecipients are compliant with proper reporting with grant guidelines and CFR 2, Part 200.

Recommendation: We recommend that the County include *certification clause* within their required reporting in order to comply with CFR 200.415 requirements.

Cause: Oversight on the part of County personnel of this requirement to comply with CFR 200.415

Effect: Non-compliance in certification reports for subrecipients.

Questioned Costs: None

Repeat Finding: No

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

FORT BEND COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
For the Year Ended September 30, 2020

Finding #2020-002 – M. Subrecipient Monitoring

Program Information CFDA 21.019, Coronavirus, Aid, Relief, and Economic Security Act (CARES Act”) (Covid-19)

Criteria: 2 CFR Part 200.332 requires pass-through entities (PTE) to properly monitor subrecipients for compliance with grant requirements.

Condition: The County does not have formal written procedures documenting the subrecipient monitoring process to include risk evaluation and monitoring the activities of subrecipients to guide personnel through the appropriate steps to ensure subrecipients’ compliance with grant requirements.

Cause: County personnel have typically relied on internal discussions and third-party monitoring of compliance requirements including subrecipient monitoring.

Effect: Without formal written procedures for subrecipient monitoring and a lack of consistent application of monitoring procedures could result in subrecipient noncompliance occurring that is not being detected by management in a timely manner.

Questioned Costs: None

Repeat Finding: No

Recommendation: We recommend that the County prepare written policies and procedures to ensure grant subrecipients monitoring are in compliance with grant and regulations.

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

FORT BEND COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2020

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				
<u>Passed-through the Texas Department of Agriculture - Food and Nutrition Division:</u>				
Child Nutrition Cluster:				
Non-cash assistance:				
Food Donation (Program Year 2020: 10/1/19 - 9/30/20)	10.558	806780706	\$ 3,661	\$ -
Cash assistance:				
School Breakfast Program 2019-2020 (CE ID# 01298)	10.558	806780706	34,692	-
School Breakfast Program 2020-2021	10.558	806780706	9,232	-
National School Lunch Program 2018-2020	10.558	806780706	50,379	-
National School Lunch Program 2020-2021	10.558	806780706	14,321	-
Total Child Nutrition Cluster			112,285	-
<u>Passed-through the Natural Resources Conservation Service:</u>				
Emergency Watershed Protection Program	10.923	NR197442XXXXC002	214,015	-
Emergency Watershed Protection Program	10.923	NR197442XXXXC033	2,408,814	-
Emergency Watershed Protection Program	10.923	NR197442XXXXC041	3,199,137	-
Emergency Watershed Protection Program	10.923	NR197442XXXXC036	3,420,034	-
Emergency Watershed Protection Program	10.923	NR197442XXXXC035	2,365,603	-
Emergency Watershed Protection Program	10.923	NR197442XXXXC031	5,644,935	-
Emergency Watershed Protection Program	10.923	NR197442XXXXC034	103,955	-
Emergency Watershed Protection Program	10.923	NR197442XXXXC042	107,989	-
Total Passed-through the Natrual Resources Conservation Service			17,464,482	-
Total U.S. Department of Agriculture			17,576,767	-
U.S. Department of Housing and Urban Development				
<u>Direct Programs:</u>				
CDBG - Entitlement Grants Cluster:				
Community Development Block Grants/Entitlement Grants 2014	14.218	B-14-UC-48-0004	5,024	-
Community Development Block Grants/Entitlement Grants 2016	14.218	B-16-UC-48-0004	20,404	-
Community Development Block Grants/Entitlement Grants 2017	14.218	B-17-UC-48-0004	300,665	-
Community Development Block Grants/Entitlement Grants 2018	14.218	B-18-UC-48-0004	803,452	58,590
Community Development Block Grants/Entitlement Grants 2019	14.218	B-18-UC-48-0004	337,177	177,098
Community Development Block Grants/CARES ACT 2020 CDBG-CV (Covid-19)	14.218	B-20-UW-48-0004	11,546	-
Total CDBG - Entitlement Grants Cluster			1,478,268	235,688
Homeless Emergency Assistance and Rapid Transition Housing (HEARTH)				
Program 2017	14.231	E-17UC-48-0003	34,030	-
Program 2018	14.231	E-18UC-48-0003	48,989	28,259
Program 2018	14.231	E-18UC-48-0003	95,859	95,859
Emergency Solutions Grants Program – CARES Act Funding (Covid-19)	14.231	E-20-UW-48-0004	68,726	51,038
Total CFDA # 14.231			247,604	175,156
Home Investment Partnerships Program				
Program 2016	14.239	M-16-UC-48-0216	167,788	-
Program 2017	14.239	M-16-UC-48-0217	253,806	-
Total CFDA # 14.239			421,594	-
Total Direct Programs			2,147,466	410,844
<u>Passed-through the Texas General Land Office</u>				
Disaster Assistance - 2016 & 2017 Floods	14.228	18-523-000-B264	6,122	-
Disaster Assistance - 2016 & 2017 Floods	14.228	18-523-000-B264	110,231	-
Disaster Assistance - Harvey Hurricane	14.228	20-066-006-C038	8,700	-
Total Passed-through Texas General Land Office			125,053	-
Total U.S. Department of Housing and Urban Development			2,272,519	410,844

FORT BEND COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
For the Year Ended September 30, 2020

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 Justice				
<u>Direct Programs:</u>				
<i>Edward Byrne Justice Assistance Grant FY17</i>	16.738	2017-DJ-BX-0852	\$ 6,289	\$ -
<i>Edward Byrne Justice Assistance Grant FY18</i>	16.738	2018-DB-BX-0409	6,955	-
<i>Edward Byrne Justice Assistance Grant FY19</i>	16.738	2019-DJ-BX-0231	49,245	-
<i>Total CFDA # 16.738</i>			<u>62,489</u>	-
<i>Coronavirus Emergency Supplemental Funding Program (Covid-19)</i>	16.034	2020-VD-BX-1582	49,380	-
<i>State Criminal Alien Assistance Program FY2019</i>	16.606	2020-AP-BX-1083	404,276	-
<i>Justice and Mental Health Collaboration Program FY19</i>	16.745	2019-MO-BX-0026	58,443	-
Total Direct Programs			<u>574,588</u>	-
<u>Passed-through the Office of the Governor Criminal Justice Division:</u>				
<i>The IRIS Women's Program</i>	16.575	VA-3024003	119,476	-
<i>Infant Toddler Court:Healing the Youngest Victims</i>	16.575	VA-3334302	40,771	-
<i>Crime Victim Assistance -Victim Witness Staff Expansion-(VOCA) (District Atty)</i>	16.575	VA-1364518	101,728	-
<i>Crime Victim Assistance -Victim Services Program-Victim of Crime Act (VOCA) (CSCD)</i>	16.575	VA-1364818	53,651	-
<i>Victim Case Coordination Program</i>	16.575	VA-3058303	43,387	-
<i>Total CFDA # 16.575</i>			<u>359,013</u>	-
<i>Violence Against Women Formula Grant - Prosecutor (District Atty)</i>	16.588	WF-1344722	193,107	-
<i>Violence Against Women Formula Grant - Prosecutor (District Atty)</i>	16.588	WF-1344723	8,483	-
<i>Total CFDA # 16.588</i>			<u>201,590</u>	-
Total Passed-through the Office of the Governor Criminal Justice Division			<u>560,603</u>	-
<u>Passed-through the City of Houston:</u>				
<i>Internet Crimes Against Children Task Force Program: District Atty</i>	16.543	2018-MC-FX-K066	100,838	-
Total Passed-through the City of Houston			<u>100,838</u>	-
<u>Passed-through the Office of the Governor Criminal Justice Division:</u>				
<i>(TCFV) Domestic Violence High Risk Team: District Atty</i>	16.575	2018-V2-GX-0040	28,963	-
Total Passed-through the Office of the Governor Criminal Justice Division			<u>28,963</u>	-
Total U.S. Department of Justice			<u>1,264,992</u>	-
U.S. Department of Transportation				
<u>Direct Programs:</u>				
Federal Transit Cluster:				
<i>Section 5307 Urban Public Transportation</i>	20.507	TX-90-Y120	1,185	-
<i>Section 5307 Urban Public Transportation</i>	20.507	TX-2018-007	397,293	-
<i>Section 5307 Urban Public Transportation</i>	20.507	TX-2018-003	497,296	-
<i>Section 5307 Urban Public Transportation</i>	20.507	TX-2018-058	1,673,913	-
<i>Section 5307 Urban Public Transportation</i>	20.507	TX-2019-088	596,349	-
<i>CMAQ - Westpark P&R</i>	20.507	TX-95-X080	14,288	-
<i>CMAQ Flexible Funding - Transportation Facility</i>	20.507	TX-2020-085	592,200	-
<i>Section 5307 CARES Act (Covid-19)</i>	20.507	TX-2020-093	842,970	-
<i>Total CFDA # 20.507</i>			<u>4,615,494</u>	-
<i>Section 5339 Bus and Facilities Program</i>	20.526	BBF 1902 (11) 45	179,889	-
Total Federal Transit Cluster			<u>4,795,383</u>	-
Transit Services Programs Cluster:				
<i>Section 5310 Elderly & Disabled Transportation Program</i>	20.513	TX-2017-083	34,055	-
<i>Section 5310 Elderly & Disabled Transportation Program</i>	20.513	TX-2020-138	1,052,376	-
Total Transit Services Programs Cluster			<u>1,086,431</u>	-
Total Direct Programs			<u>5,881,814</u>	-

FORT BEND COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
For the Year Ended September 30, 2020

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 (continued)				
<u>Passed-through Texas Department of Transportation:</u>				
Section 5311 State/Local Rural Public Transportation	20.509	RPT 1802 (11) 030_18	\$ 183,394	\$ -
Section 5311 State/Local Rural Public Transportation	20.509	RPT 2101 (11) 030_18	616,808	-
Section 5311 State/Local Rural Public Transportation	20.509	RPT 1903 (12) 39_19	884,064	-
Section 5311 State/Local Rural Public Transportation	20.509	DIS 1902 (12) 028_19	155,000	-
Section 5311 CARES Act (Covid-19)	20.509	CAF 2002 (11) 072_20	250,141	-
Total CFDA # 20.509			2,089,407	-
Selective Traffic Enforcement Program- Commercial Vehicle	20.614	2020-FBCoCP4-S-CMV-00019	3,466	-
Selective Traffic Enforcement Program- Comprehensive	20.614	2020-FBCoCP4-S-1-YG-00040	6,684	-
Selective Traffic Enforcement Program- TxDOT	20.614	2020-FBCoCP3-S-1YG-00093	19,413	-
Total CFDA # 20.614			29,563	-
Total Passed-through Texas Department of Transportation:			2,118,970	-
<u>Passed-through Metropolitan Transit Authority of Harris County:</u>				
Transit Services Programs Cluster:				
Section 5316 Job Access/Reverse Commute Federal Funds	20.516	TX-37-X059	35,044	-
Section 5317 New Freedom Federal Funds	20.521	TX-57-X006	57,645	-
Total Transit Services Programs Cluster			92,689	-
Total U.S. Department of Transportation			8,093,473	-
Executive Office of the President				
<u>Direct Programs:</u>				
Office on National Drug Control Policy				
High Intensity Drug Trafficking Areas (HIDTA) (Sheriff's Office)	95.001	G19HN0010A	1,477,747	-
High Intensity Drug Trafficking Areas (HIDTA) (Sheriff's Office)	95.001	G20HN0010A	2,102,245	-
Total Executive Office of the President			3,579,992	-
U.S. Department of Treasury				
<u>Direct Program:</u>				
Coronavirus Aid, Relief, and Economic Security Act ("CARES Act") (Covid-19)	21.019	20-1892-0-1-806	47,698,854	1,997,732
Total U.S. Department of Treasury			47,698,854	1,997,732
U.S. Department of Health & Human Services				
<u>Direct Program:</u>				
Public Health and Social Services Emergency Fund/CARES Act Provider Relief Fu	93.003		15,868	-
Total Direct Programs			15,868	-
<u>Passed-through Texas Department of Family & Protective Services:</u>				
Foster Care Title IV-E FY '20 (Legal Services) ARRA	93.658	24735584	87,518	-
Foster Care Title IV-E FY '20 (CWS) ARRA	93.658	24735586	25,084	-
Total Passed-through Texas Department of Family & Protective Services			112,602	-
<u>Passed-through Texas Department of State Health Services:</u>				
Public Health Emergency Preparedness (PHEP) (Hazards)	93.069	537-18-0117-00001 Amendment 4	211,068	-
Public Health Emergency Preparedness (PHEP) (Hazards)	93.069	537-18-0117-00001 Amendment 5	113,695	-
Public Health Emergency Preparedness - CRI - Cities Readiness Initiative	93.069	537-18-0187-00001 Amendment 3	123,280	-
Public Health Emergency Preparedness - CRI - Cities Readiness Initiative	93.069	537-18-0187-00001 Amendment 4	17,302	-
Total CFDA # 93.069			465,345	-
Preventive Health Block Grant - RLSS-Local Public Health System	93.991	HHS000485600014	18,647	-
Immunization Cooperative Agreement - Locals	93.268	HHS000103000001 Amendment 1	78,820	-
Immunization Cooperative Agreement - Locals	93.268	HHS000103000001 Amendment 1	17,311	-
Total CFDA # 93.268			96,131	-
CDC - HIV/PREVF HIV-Prevention Services	93.940	2016-004093-05	73,879	-
CDC - HIV/PREVF HIV-Prevention Services	93.940	HHS000077800023	100,764	-
Total CFDA # 93.940			174,643	-

FORT BEND COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
For the Year Ended September 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed through to Subrecipients
<i>CDC - Coronavirus 2019-COVID-19</i>	93.354	HHS000768800001 Amendment #1	\$ 512,591	\$ -
<i>2017 Hurricane Public Health Crisis Response Cooperative Agreement</i>	93.354	HHS00037150017	231,611	-
<i>Total CFDA # 93.354</i>			<u>744,202</u>	<u>-</u>
<i>Tuberculosis Prevention & Control - Federal</i>	93.116	HHS000686100015	17,681	-
<i>Tuberculosis Prevention & Control - Federal</i>	93.116	HHS000686100015	57,369	-
<i>Total CFDA # 93.116</i>			<u>75,050</u>	<u>-</u>
Total Passed-through Texas Department of State Health Services			<u>1,574,018</u>	<u>-</u>
<u>Passed-through Texas Health and Human Services Commission:</u>				
Medicaid Cluster:				
<i>Medical Assistance Program - Ambulance Services</i>	93.778	NPI 1457322885/TP1 086395301	978,705	-
<i>Medical Assistance Program 1115 Waiver</i>	93.778	2967606-01	4,549,363	-
<i>Total Medicaid Cluster</i>			<u>5,528,068</u>	<u>-</u>
Total U.S. Department of Health & Human Services			<u>7,230,556</u>	<u>-</u>
U.S. Department of Homeland Security				
<u>Passed-through United Way of Greater Houston:</u>				
<i>Emergency Food & Shelter - National Board Program</i>	97.024	782800-006	1,346,381	-
<i>Total Passed-through United Way of Greater Houston</i>			<u>1,346,381</u>	<u>-</u>
<u>Passed-through Texas Department of Public Safety - Division of Emergency Management:</u>				
<i>Disaster Assistance - Hurricane Harvey 4332</i>	97.036	PA-006-TX-4332-PW06053	124,234	-
<i>Fort Bend County Elevation Project</i>	97.039	DR-4272-0026	31,750	-
<i>Fort Bend County Acquisition/Demolition of 33 Properties</i>	97.039	DR-4269-006	494,446	-
<i>Fort Bend County Acquisition/Demolition of 9 Properties</i>	97.039	DR-4269-007	81,841	-
<i>Total CFDA # 97.039</i>			<u>608,037</u>	<u>-</u>
<i>Emergency Management Performance Grant</i>	97.042	17TX-EMPG-0511	67,224	-
Total Passed-through Texas Department of Public Safety - Division of Emergency Management			<u>799,495</u>	<u>-</u>
U.S. Department of Homeland Security (continued)				
<u>Passed-through the Office of the Governor Homeland Security Grants Division:</u>				
<i>Hazmat Sustainment/Enhancement</i>	97.067	HS-2971004	1,087,943	-
<i>SWAT Sustainment/Enhancement</i>	97.067	HS-2971504	198,997	-
<i>Community Preparedness</i>	97.067	HS-2970905	140,295	-
<i>Continuity of Operations Plan Update</i>	97.067	HS-3910801	42,813	-
<i>EOC Technology</i>	97.067	HS-2971705	47,654	-
<i>Emergency Public Information System Sustainment</i>	97.067	HS-3415803	62,000	-
<i>Hazmat Sustainment/Enhancement</i>	97.067	HS-2971005	4,659	-
<i>Houston Regional Intelligence Service Center - Analyst</i>	97.067	HS-2971205	55,632	-
<i>Management and Administration</i>	97.067	HS-2985405	58,801	-
<i>Regional Planners</i>	97.067	HS-2971805	183,232	-
<i>SWAT Sustainment/Enhancement</i>	97.067	HS-2971505	248,344	-
<i>Collapse Search and Rescue</i>	97.067	HS-2971405	59,106	-
Total Passed-through the Office of the Governor Homeland Security Grants Division			<u>2,189,476</u>	<u>-</u>
Total U.S. Department of Homeland Security			<u>4,335,352</u>	<u>-</u>
U.S. Elections Assistance Commission				
<u>Passed-through the Texas Secretary of State</u>				
<i>2020 Help America Vote Act (HAVA) Cares Act (Covid19)</i>	90.404	TX20101CARES-079	319,861	-
<i>Total Passed-through Texas Secretary of State</i>			<u>319,861</u>	<u>-</u>
Total U.S. Elections Assistance Commission			<u>319,861</u>	<u>-</u>
National Endowment for the Humanities				
<u>Passed-through the Texas State Library and Archives Commission</u>				
<i>Interlibrary Loan Lends</i>	45.310	LS-00-15-0044-15	5,372	-
<i>Total Passed-through Texas State Library and Archives Commission</i>			<u>5,372</u>	<u>-</u>
Total National Endowment for the Humanities			<u>5,372</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$92,377,738</u>	<u>\$ 2,408,576</u>

FORT BEND COUNTY, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended September 30, 2020

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, 2020. 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, 2020

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, 2020

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

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

I. Corrective Action Plan

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

Corrective Action Planned:

The County will include a “*certification clause*” for reporting to comply with CFR 200,415.

Anticipated Completion Date:

May 2021

Auditee Contact Person:

County Auditor – Robert Ed Sturdivant

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

Corrective Action Planned:

The County will prepare written policies and procedures to ensure controls and compliance with grant regulations.

Anticipated Completion Date:

September 2021

Auditee Contact Person:

County Auditor - Robert Ed Sturdivant