
FORT BEND COUNTY, TEXAS

FEDERAL SINGLE AUDIT REPORT

For the Year Ended September 30, 2023



CPAs and Professional Consultants

FORT BEND COUNTY, TEXAS

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**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type 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, 2023, 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 20, 2024. Our report includes a reference to other auditors who audited the financial statements of Fort Bend County Housing Finance Corporation, as described in our report on the County’s financial statements. The financial statements of the East Fort Bend County Development Authority and Fort Bend County Housing Finance Corporation were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with these discretely presented component units.

Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County’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 or significant deficiencies may exist that have not been identified.

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

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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Houston, Texas
March 20, 2024

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED
BY THE UNIFORM GUIDANCE**

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major 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, 2023. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County's complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

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

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.

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

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

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

We have audited the financial statements of the governmental activities, the 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, 2023, 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 20, 2024, 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.

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

Houston, Texas
March 20, 2024

FORT BEND COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2023

I. Summary of Auditors' Results

Financial Statements

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

Federal Awards

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

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>Assistance Listing Number (ALN)</u>
Transit Services Programs Cluster:	
Section 5310 Elderly & Disabled Transportation Program	20.513
Emergency Rental Assistance - Consolidated Appropriations Act, 2021, COVID-19	21.023
Emergency Rental Assistance 2 - American Rescue Plan Act, COVID-19	21.023
American Rescue Plan Act -State and Local Fiscal Recovery Funds, COVID-19	21.027
Disaster Assistance - Hurricane Harvey 4332	97.036
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036
County Cyber and Planning Training	97.067
Community Preparedness	97.067
EOC Technology	97.067
Emergency Public Information System	97.067
Hazmat Sustainment/Enhancement	97.067
Houston Regional Intelligence Service Center - Analyst	97.067
Management and Administration	97.067
Regional Planners	97.067
SWAT Sustainment/Enhancement	97.067
SWAT Sustainment/Enhancement DVE	97.067
County Cyber and Planning Training	97.067
Community Preparedness	97.067
Community Preparedness DVE	97.067
EOC Technology	97.067
Emergency Public Information System	97.067
Hazmat Sustainment/Enhancement	97.067
Houston Regional Intelligence Service Center - Analyst	97.067
Management and Administration	97.067
Regional Planners	97.067
SWAT Sustainment/Enhancement	97.067
Soft Target Response Equipment	97.067
Collapse Search and Rescue	97.067
Dollar Threshold Considered Between Type A and Type B Federal Programs	\$1,983,343
Auditee qualified as low risk auditee?	Yes

FORT BEND COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)

For the Year Ended September 30, 2023

II. Financial Statement Findings

None reported.

III. Federal Award Findings and Questioned Costs

None reported.

FORT BEND COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2023

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Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed through to Subrecipients
U.S. Department of Agriculture				
Passed-through the Texas Department of Agriculture - Food and Nutrition Division:				
Non-cash assistance:				
Food Donation (Program Year 2022: 10/1/22 - 9/30/23)	10.568	806780706	\$ 8,498	\$ -
Total Food Distribution Cluster (ALN 10.568)			8,498	-
Cash assistance:				
School Breakfast Program 2022-2023	10.553	806780706	35,815	-
School Breakfast Program 2023-2024	10.553	806780706	11,908	-
National School Lunch Program 2022-2023	10.555	806780706	58,492	-
National School Lunch Program 2023-2024	10.555	806780706	17,357	-
Total Child Nutrition Cluster (ALN 10.553 and 10.555)			123,572	-
Total U.S. Department of Agriculture			132,070	-
U.S. Department of Housing and Urban Development				
Direct Programs:				
Community Development Block Grants/Entitlement Grants 2016	14.218	B-16-UC-48-0004	13,637	-
Community Development Block Grants/Entitlement Grants 2017	14.218	B-17-UC-48-0004	75,938	-
Community Development Block Grants/Entitlement Grants 2019	14.218	B-19-UC-48-0004	3,230	107
Community Development Block Grants/CARES ACT 2020 CDBG-COVID-19	14.218	B-20-UW-48-0004	15,490	-
Community Development Block Grants/Entitlement Grants 2020	14.218	B-20-UC-48-0004	318,486	-
Community Development Block Grants/Entitlement Grants 2021	14.218	B-21-UC-48-0004	649,655	73,820
Community Development Block Grants/Entitlement Grants 2022	14.218	B-22-UC-48-0004	249,428	249,428
Total CDBG - Entitlement Grants Cluster (ALN 14.218)			1,325,864	323,355
Passed-through the Texas General Land Office:				
Disaster Assistance - 2016 & 2017 Floods	14.228	18-523-000-B264	10,473	-
Disaster Assistance - 2016 & 2017 Floods	14.228	18-523-000-B264	15,875	-
Disaster Assistance - 2016 & 2017 Floods	14.228	18-523-000-B264	1,394,270	-
Disaster Assistance - 2016 & 2017 Floods	14.228	18-523-000-B264	78,393	-
Disaster Assistance - 2016 & 2017 Floods	14.228	18-523-000-B264	14,256	-
Disaster Assistance - 2016 & 2017 Floods	14.228	20-065-092-C257	170,903	-
Disaster Assistance - Harvey Hurricane	14.228	20-066-006-C038	8,179	-
Total ALN 14.228			1,692,349	-
Emergency Solutions Grants Program – CARES Act Funding, COVID-19	14.231	E-20-UW-48-0004	298,402	194,045
Homeless Emergency Assistance and Rapid Transition Housing (HEARTH) Program 2020	14.231	E-20UC-48-0004	1,488	-
Homeless Emergency Assistance and Rapid Transition Housing (HEARTH) Program 2021	14.231	E-21UC-48-0004	113,449	91,275
Homeless Emergency Assistance and Rapid Transition Housing (HEARTH) Program 2022	14.231	E-22UC-48-0004	161,586	144,689
Total ALN 14.231			574,925	430,009
Home Investment Partnerships Program 2018	14.239	M-18-UC-48-0216	8,617	-
Home Investment Partnerships Program 2019	14.239	M-19-UC-48-0216	12,828	-
Home - APR Rental Housing, COVID 19	14.239	M21-UP480216	30,145	-
Total ALN 14.239			51,590	-
Total U.S. Department of Housing and Urban Development			3,644,728	753,364
U.S. Department of Justice				
Direct Programs:				
Edward Byrne Justice Assistance Grant FY20	16.738	2020-DJ-BX-0636	15,637	-
Edward Byrne Justice Assistance Grant FY21	16.738	15PBJA-21-GG-01895-JAGX	9,993	-
Edward Byrne Justice Assistance Grant FY22	16.738	15PBJA-22-GG-002321-JAGX	44,549	-
Total ALN 16.738			70,179	-
State Criminal Alien Assistance Program FY2019	16.606	2020-AP-BX-1083	306,546	-
Patrick Leahy Bulletproof Vest Partnership FY22	16.607		9,452	-
Justice and Mental Health Collaboration Program FY19	16.745	2019-MO-BX-0026	423,788	-
Juvenile Justice and Mental Health Collaboration Program FY20	16.745	2020-MO-BX-0014	161,777	-
Total ALN 16.745			585,565	-
Joint Law Enforcement Operations Task Force: SO (OT Only)	16.922	M-23-D79-O-000216	5,403	-

FORT BEND COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2023

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Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed through to Subrecipients
U.S. Department of Justice (continued)				
Passed-through the Office of the Governor Criminal Justice Division:				
<i>The IRIS Women's Program</i>	16.575	3024006	\$ 120,183	\$ -
<i>Infant Toddler Court: Healing the Youngest Victims</i>	16.575	3334305	45,586	-
<i>Crime Victim Assistance -Victim Witness Staff Expansion-(VOCA) (District Atty)</i>	16.575	VA-1364521	105,659	-
<i>Crime Victim Assistance -Victim Services Program-Victim of Crime Act (VOCA) (CSCD)</i>	16.575	VA-1364820	53,299	-
<i>Victim Case Coordination Program</i>	16.575	VA-3058305	55,322	-
<i>(TCFV) Domestic Violence High Risk Team: District Atty</i>	16.575	2018-V2-GX-0040	55,218	-
<i>Total ALN 16.575</i>			<u>435,267</u>	<u>-</u>
<i>Violence Against Women Formula Grant - Prosecutor (District Atty)</i>	16.588	WF-1344725	182,607	-
<i>Adult Sex Crimes Prosecutor</i>	16.588	WF-4228102	80,000	-
<i>Violence Against Women Act Justice & Training Program - Law Enforcement</i>	16.588	WF-4489501	52,803	-
<i>Total ALN 16.588</i>			<u>315,410</u>	<u>-</u>
<i>Communications Equipment</i>	16.738	DJ-4505701	83,392	-
<i>FBCSO JAG Radios</i>	16.738	DJ-4420901	124,408	-
<i>Total ALN 16.738</i>			<u>207,800</u>	<u>-</u>
<i>Incarcerated Parents and their Minor Children</i>	16.831	15PJDP-22-GG-03098-COIP	7,502	-
Passed-through the City of Houston:				
<i>Internet Crimes Against Children Task Force Program: District Atty</i>	16.543	2018-MC-FX-K066	42,954	-
Passed-through United Way of Greater Houston:				
<i>The Public Safety Partnership & Community Policing Act (COPS)</i>	16.710	2022-15JCOPS-22-GG-04083-PPSE	70,552	-
Total U.S. Department of Justice			<u>2,056,630</u>	<u>-</u>
U.S. Department of Transportation				
Direct Programs:				
<i>Section 5307 Urban Public Transportation</i>	20.507	TX-2019-088	390,536	-
<i>Section 5307 Urban Public Transportation</i>	20.507	TX-2019-088	15,680	-
<i>Section 5307 Urban Public Transportation</i>	20.507	TX-2020-169	328,218	-
<i>Section 5307 Urban Public Transportation</i>	20.507	TX-2020-169	376,133	-
<i>Section 5307 Urban Public Transportation</i>	20.507	TX-2023-029	222,272	-
<i>Section 5307 Urban Public Transportation</i>	20.507	6479-2023-3	8,547	-
<i>SH 36 Park and Ride</i>	20.507	TX-95-X021	2,078	-
<i>CMAQ - Westpark P&R</i>	20.507	TX-95-X080	3,738	-
<i>Section 5307 CARES Act, COVID-19</i>	20.507	TX-2020-093	4,278	-
<i>Section 5307 ARP, COVID-19</i>	20.507	TX-2022-004	3,714,923	-
<i>Total Federal Transit Cluster (ALN 20.507)</i>			<u>5,066,403</u>	<u>-</u>
<i>Section 5310 Elderly & Disabled Transportation Program</i>	20.513	TX-2021-116	54,801	-
<i>Section 5310 Elderly & Disabled Transportation Program</i>	20.513	TX-2022-042	1,411,411	-
<i>Section 5310 Elderly & Disabled Transportation Program</i>	20.513	TX-2023-114	793,901	-
<i>Total Transit Services Programs Cluster (ALN 20.513)</i>			<u>2,260,113</u>	<u>-</u>
Passed-through Texas Department of Transportation:				
<i>Section 5311 State/Local Rural Public Transportation</i>	20.509	RPT 2202 (11) 063_21	17,713	-
<i>Section 5311 State/Local Rural Public Transportation</i>	20.509	RPT 2202 (11) 063_21	1,048	-
<i>Section 5311 State/Local Rural Public Transportation</i>	20.509	RPT 2302 (11) 051_22	36,584	-
<i>Section 5311 State/Local Rural Public Transportation</i>	20.509	RPT 2302 (11) 051_22	50,316	-
<i>Section 5311 State/Local Rural Public Transportation</i>	20.509	RPT 2302 (11) 051_22	124,651	-
<i>Section 5311 CARES Act, COVID-19</i>	20.509	CAF 2101 (15) 072_20	45,234	-
<i>Section 5311 CARES Act, COVID-19</i>	20.509	CAF 2101 (15) 072_20	28,851	-
<i>Section 5311 CARES Act, COVID-19</i>	20.509	CAF 2101 (15) 072_20	229,634	-
<i>Total Section 5311 (ALN 20.509)</i>			<u>534,031</u>	<u>-</u>
National Highway Traffic Safety Administration Discretionary Safety Grants:				
<i>Selective Traffic Enforcement Program- Commercial Vehicle</i>	20.600	2023-FortBendPct1-S-CMV-00048	9,981	-
<i>Selective Traffic Enforcement Program- Comprehensive</i>	20.600	2023-FortBendPct1-S-1YG-00140	19,056	-
<i>Selective Traffic Enforcement Program- TxDOT</i>	20.600	2023-FBCoCP4-S-1YG-00128	19,118	-
<i>TxDOT Slowdown</i>	20.600	2023-FortBendPct1-OpSlow-00007	4,190	-
<i>TxDOT CIOT</i>	20.616	2023-FortBendPct1-CIOT-00011	5,426	-
<i>TxDOT CIOT</i>	20.616	2023-FBCoSO-CIOT-00012	2,815	-
<i>Selective Traffic Enforcement Program- Commercial Vehicle</i>	20.600	2023-FBCoSO-S-CMV-00021	1,577	-
<i>Selective Traffic Enforcement Program- Comprehensive</i>	20.600	2023-FBCoSO-S-1YG-00104	8,196	-
<i>TxDOT Slowdown</i>	20.600	2023-FBCoSO-OpSlow-00012	1,752	-
<i>National Priority Safety Programs</i>	20.616	2023-FortBend-G-1YG-0161	41,235	-
<i>Total Highway Safety Cluster (ALN 20.600 and 20.616)</i>			<u>113,346</u>	<u>-</u>
Total U.S. Department of Transportation			<u>7,973,893</u>	<u>-</u>

FORT BEND COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2023

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Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed through to Subrecipients
Executive Office of the President				
Direct Programs:				
Office on National Drug Control Policy:				
<i>High Intensity Drug Trafficking Areas (HIDTA) (Sheriff's Office)</i>	95.001	G22HN0010A	\$ 944,570	\$ -
Total Executive Office of the President			944,570	-
U.S. Department of Treasury				
Direct Program:				
Emergency Rental Assistance - Consolidated Appropriations Act, 2021, COVID-19	21.023	ERA-2101060042	310,213	-
Emergency Rental Assistance 2 - American Rescue Plan Act, COVID-19	21.023		6,914,980	-
Total ALN 21.023			7,225,193	-
American Rescue Plan Act -State and Local Fiscal Recovery Funds, COVID-19	21.027	SLT0129	30,885,584	7,258,429
Total U.S. Department of Treasury			38,110,777	7,258,429
U.S. Department of Health & Human Services				
Passed-through Texas Department of Family & Protective Services:				
Title IV-E Administration Legal Services	93.658	HHS000285100029	31,287	-
Title IV-E Foster Care Maintenance	93.658	HHS000285000022	6,148	-
Total ALN 93.658			37,435	-
Passed-through National Association of County & City Health Officials:				
National Association of County and City Health Officials	93.421	5NU38OT000306-05-00	20,000	-
Passed-through Texas Department of State Health Services:				
Public Health Emergency Preparedness (PHEP) (Hazards)	93.069	HHS001311200034	68,463	-
Public Health Emergency Preparedness (PHEP) (Hazards)	93.069	537-18-0117-00001 Amendment 7	136,791	-
Public Health Emergency Preparedness - CRI - Cities Readiness Initiative	93.069	HHS001311300014	37,529	-
Public Health Emergency Preparedness - CRI - Cities Readiness Initiative	93.069	537-18-0187-00001 Amendment 6	126,260	-
Total ALN 93.069			369,043	-
NEHA-FDA Retail Flexible Funding	93.103	U2FFD007358	6,187	-
Tuberculosis Prevention & Control - Federal	93.116	HHS001096400015 Amendment 2	9,848	-
Tuberculosis Prevention & Control - Federal	93.116	HHS001096400015	67,153	-
Tuberculosis Prevention & Control - Federal	93.116	HHS001096400015	23,234	-
Total ALN 93.116			100,235	-
Immunization Cooperative Agreement - Locals	93.268	HHS001331300020	10,855	-
Immunization Cooperative Agreement - Locals	93.268	HHS000103000001 Amend 4	89,973	-
CDC - Immunizations, COVID-19	93.268	HHS001019500016 Amendment 1	1,773,406	-
Total ALN 93.268			1,874,234	-
CDC-IDCU, COVID-19	93.323	HHS000812700019 Amendment 3	294,676	-
CPS/PH Workforce contract, COVID-19	93.354	HHS001084500001 Amendment 1	741,886	-
Health Disparities Grant, COVID-19	93.391	HHS001057600019-Amendment 2	513,884	-
Public Health Infrastructure Grant	93.967	HHS001311700001	22,249	-
CDC - HIV/PREVF HIV-Prevention Services	93.940	HHS000077800023 Amendment 5	21,636	-
CDC - HIV/PREVF HIV-Prevention Services	93.940	HHS000077800023 Amendment 4	123,432	-
Total ALN 93.940			145,068	-
CDC-Sexually Transmitted Disease/Human Immunodeficiency Virus Disease Intervention Specialists (STD/HIV-DIS) Contract	93.977	HHS001120300010 Amendment 3	266,014	-
Preventive Health Block Grant - RLSS-Local Public Health System	93.991	HHS001025600001	14,708	-
Preventive Health Block Grant - RLSS-Local Public Health System	93.991	HHS001324900021	2,106	-
Total ALN 93.991			16,814	-
Passed-through Texas Health and Human Services Commission:				
Medicaid Administrative Claiming Program	93.778	HHS000537900295	275,717	-
Medical Assistance Program - Ambulance Services	93.778	NPI 1457322885/TPI 086395301	322,006	-
Total Medicaid Cluster (ALN 93.778)			597,723	-
Total U.S. Department of Health & Human Services			5,005,448	-

FORT BEND COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2023

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Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed through to Subrecipients
U.S. Department of Homeland Security				
Passed-through United Way of Greater Houston:				
Emergency Food & Shelter - National Board Program	97.024	782800-006	\$ 458,420	\$ -
Passed-through Texas Department of Public Safety - Division of Emergency Management:				
Disaster Assistance - Hurricane Harvey 4332	97.036	PA-006-TX-4332-PW04913	836,915	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4485-549730/4485-549739	4,385,524	-
Total ALN 93.036			<u>5,222,439</u>	<u>-</u>
Passed-through the Office of the Governor Homeland Security Grants Division:				
County Cyber and Planning Training	97.067	HS-3415703	19,661	-
Community Preparedness	97.067	HS-2970907	89,412	-
EOC Technology	97.067	HS-2971707	107,860	-
Emergency Public Information System	97.067	HS-3415805	983	-
Hazmat Sustainment/Enhancement	97.067	HS-2971007	346,614	-
Houston Regional Intelligence Service Center - Analyst	97.067	HS-2971207	27,347	-
Management and Administration	97.067	HS-2985407	22,739	-
Regional Planners	97.067	HS-2971807	77,310	-
SWAT Sustainment/Enhancement	97.067	HS-2971507	510,029	-
SWAT Sustainment/Enhancement DVE	97.067	HS-4351201	7,389	-
County Cyber and Planning Training	97.067	HS-3415704	39,823	-
Community Preparedness	97.067	HS-2970908	76,714	-
Community Preparedness DVE	97.067	HS-4574501	135,558	-
EOC Technology	97.067	HS-2971708	47,418	-
Emergency Public Information System	97.067	HS-3415806	19,128	-
Hazmat Sustainment/Enhancement	97.067	HS-2971008	118,219	-
Houston Regional Intelligence Service Center - Analyst	97.067	HS-2971208	97,558	-
Management and Administration	97.067	HS-2985408	78,022	-
Regional Planners	97.067	HS-2971808	249,428	-
SWAT Sustainment/Enhancement	97.067	HS-2971508	436,595	-
Soft Target Response Equipment	97.067	HS-4767101	28,706	-
Collapse Search and Rescue	97.067	HS-2971408	15,048	-
Total ALN 93.067			<u>2,551,561</u>	<u>-</u>
Total U.S. Department of Homeland Security			<u>8,232,420</u>	<u>-</u>
U.S. Elections Assistance Commission				
Passed-through the Texas Secretary of State:				
2020 Help America Vote Act (HAVA) Election Security	90.404	TX18101001-01-079	4,814	-
Total U.S. Elections Assistance Commission			<u>4,814</u>	<u>-</u>
National Endowment for the Humanities				
Passed-through the Texas State Library and Archives Commission:				
Interlibrary Loan Lends	45.310	LS-00-15-0044-15	6,067	-
Total Institute of Museum and Library Services			<u>6,067</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$66,111,417</u>	<u>\$ 8,011,793</u>

FORT BEND COUNTY, TEXAS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended September 30, 2023

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, 2023. The information in this Schedule is presented in accordance with the requirements of Office of Management and Budget (OMB) Uniform Guidance. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

Note 2 - Summary of Significant Accounting Policies

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

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

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

Note 3 - Loans

The County received a loan in fiscal year 2023 from the U.S. Department of Housing and Urban Development, Section 108 Loan Guarantee program in the amount of \$3,384,000. The loan will be utilized for the City of Arcola Water Treatment Plant Project. The outstanding balance on the loan at September 30, 2023 is \$2,777,000 .

FORT BEND COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended September 30, 2023

Federal regulations, Title 2 U.S. Code of Federal Regulations Section 200.511 states, "The auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings." The summary schedule of prior audit findings must report the status of the following:

- All audit findings included in the prior audit's schedule of findings and questioned costs and
- All audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected.

I. Prior Audit Findings

Finding #2022-001 – Monthly Reporting, ALN 14.248 Community Development Block Grant, Section 108 Loan Guarantee

Status: Resolved.

Finding #2022-002 – Cash Management, ALN 14.248 Community Development Block Grant, Section 108 Loan Guarantee

Status: Resolved.

FORT BEND COUNTY, TEXAS
CORRECTIVE ACTION PLAN
For the Year Ended September 30, 2023

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

Not applicable.