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FORT BEND COUNTY, TEXAS

FEDERAL SINGLE AUDIT REPORT

For the Year Ended September 30, 2024

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*CPAs and Professional Consultants*

# FORT BEND COUNTY, TEXAS

## TABLE OF CONTENTS

	<b><u>Page</u></b>
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 <i>Government Auditing Standards</i>	1
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	3
Schedule of Findings and Questioned Costs	6
Schedule of Expenditures of Federal Awards	8
Notes to Schedule of Expenditures of Federal Awards	13
Summary Schedule of Prior Audit Findings	14
Corrective Action Plan	15

**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, 2024, 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, 2025. Our report includes a reference to other auditors who audited the financial statements of East Fort Bend County Development Authority, as described in our report on the County’s financial statements. The financial statements of 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 this discretely presented component unit.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County’s internal control over financial reporting (internal control) as a basis for designing 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

### **Report on 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, 2025

**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 identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended September 30, 2024. 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, 2024.

***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, 2024, 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, 2025, 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, 2025

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended September 30, 2024**

**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?	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 2 CFR 200.516 (a) ?	No

**Identification of major programs:**

<u>Name of Federal Program or Cluster</u>	<u>Assistance Listing Number (ALN)</u>
<b>CDBG - Entitlement/Special Purpose Grants Cluster</b>	
<i>Community Development Block Grants/Entitlement Grants 2019</i>	14.218
<i>Community Development Block Grants/CARES ACT 2020 CDBG-COVID-19</i>	14.218
<i>Community Development Block Grants/Entitlement Grants 2020</i>	14.218
<i>Community Development Block Grants/Entitlement Grants 2021</i>	14.218
<i>Community Development Block Grants/Entitlement Grants 2022</i>	14.218
<i>Community Development Block Grants/Entitlement Grants 2023</i>	14.218
<i>American Rescue Plan Act -State and Local Fiscal Recovery Funds, COVID-19</i>	21.027
<i>High Intensity Drug Trafficking Areas (HIDTA) (Sheriff's Office)</i>	95.001
<i>Disaster Assistance - Hurricane Harvey 4332</i>	97.036
<i>Disaster Grants - Public Assistance (Presidentially Declared Disasters)</i>	97.036
Dollar Threshold Considered Between Type A and Type B Federal Programs	\$1,782,918
Auditee qualified as low risk auditee?	Yes



**FORT BEND COUNTY, TEXAS**

***SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)***

***For the Year Ended September 30, 2024***

**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, 2024**

Page 1 of 5

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed through to Subrecipients
<b>U.S. Department of Agriculture</b>				
<b>Passed-through the Texas Department of Agriculture - Food and Nutrition Division:</b>				
Cash assistance:				
School Breakfast Program 2023-2024	10.553	806780706	\$ 53,773	\$ -
School Breakfast Program 2024-2025	10.553	806780706	13,981	-
National School Lunch Program 2023-2024	10.555	806780706	82,728	-
National School Lunch Program 2024-2025	10.555	806780706	22,014	-
Total Child Nutrition Cluster (ALN 10.553 and 10.555)			172,496	-
<b>Total U.S. Department of Agriculture</b>			<b>172,496</b>	<b>-</b>
<b>U.S. Department of Housing and Urban Development</b>				
<b>Direct Programs:</b>				
Community Development Block Grants/Entitlement Grants 2019	14.218	B-19-UC-48-0004	1,253,898	443,812
Community Development Block Grants/CARES ACT 2020 CDBG-COVID-19	14.218	B-20-UW-48-0004	19,534	-
Community Development Block Grants/Entitlement Grants 2020	14.218	B-20-UC-48-0004	600,682	-
Community Development Block Grants/Entitlement Grants 2021	14.218	B-21-UC-48-0004	242,824	-
Community Development Block Grants/Entitlement Grants 2022	14.218	B-22-UC-48-0004	536,800	56,714
Community Development Block Grants/Entitlement Grants 2023	14.218	B-23-UC-48-0004	1,885,311	293,474
Total CDBG - Entitlement Grants Cluster (ALN 14.218)			4,539,049	794,000
<b>Passed-through the Texas General Land Office:</b>				
Disaster Assistance - 2016 & 2017 Floods	14.228	18-523-000-B264	2,610	-
Disaster Assistance - 2016 & 2017 Floods	14.228	18-523-000-B264	88,842	-
Disaster Assistance - 2016 & 2017 Floods	14.228	18-523-000-B264	13,822	-
Disaster Assistance - 2016 & 2017 Floods	14.228	18-523-000-B264	5,865	-
Disaster Assistance - 2016 & 2017 Floods	14.228	18-523-000-B264	2,222	-
Disaster Assistance - 2016 & 2017 Floods	14.228	20-065-092-C257	121,742	-
Disaster Assistance - 2016 & 2017 Floods	14.228	20-066-006-C038	6,905	-
Disaster Assistance - Harvey Hurricane	14.228	20-066-006-C038	189	-
Total ALN 14.228			242,197	-
Emergency Solutions Grants Program - CARES Act Funding, COVID-19	14.231	E-20-UW-48-0004	20,169	-
Homeless Emergency Assistance and Rapid Transition Housing (HEARTH) Program 2022	14.231	E-22UC-48-0004	28,119	23,459
Homeless Emergency Assistance and Rapid Transition Housing (HEARTH) Program 2023	14.231	E-23UC-48-0004	163,201	140,797
Total ALN 14.231			211,489	164,256
Home Investment Partnerships Program 2019	14.239	M-19-UC-48-0216	11,938	-
Home Investment Partnerships Program	14.239	M21-UP480216	1,053	-
Home Investment Partnerships Program	14.239	M21-UP480216	1,736	-
Total ALN 14.239			14,727	-
<b>Total U.S. Department of Housing and Urban Development</b>			<b>5,007,462</b>	<b>958,256</b>
<b>U.S. Department of Justice</b>				
<b>Direct Programs:</b>				
BJA FY 23 Community Courts Initiative	16.585	15PBJA-23-GG-05112-DGCT	98,638	-
State Criminal Alien Assistance Program FY2022	16.606	15PBJA-22-RR-05234-SCAA	459,176	-
State Criminal Alien Assistance Program FY2023	16.606	15PBJA-23-RR-05905-SCAA	223,968	-
Total ALN 16.606			683,144	-
Patrick Leahy Bulletproof Vest Partnership FY22	16.607		2,703	-
Edward Byrne Justice Assistance Grant FY21	16.738	15PBJA-21-GG-01895-JAGX	9,648	-
Edward Byrne Justice Assistance Grant FY22	16.738	15PBJA-22-GG-002321-JAGX	14,654	-
Edward Byrne Justice Assistance Grant FY23	16.738	15PBJA-23-GG-01895-JAGX	16,265	-
Total ALN 16.738			40,567	-
Justice and Mental Health Collaboration Program FY19	16.745	2019-MO-BX-0026	430,872	-
Juvenile Justice and Mental Health Collaboration Program FY20	16.745	2020-MO-BX-0014	555,018	-
Total ALN 16.745			985,890	-
<b>Passed-through United Way of Greater Houston:</b>				
The Public Safety Partnership & Community Policing Act (COPS)	16.710	2022-15JCOPS-22-GG-04083-PPSE	69,904	-
<b>Passed-through the City of Houston:</b>				
Internet Crimes Against Children Task Force Program: District Atty	16.543	2024-MC-FX-K066	63,901	-

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended September 30, 2024**

Page 2 of 5

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed through to Subrecipients
<b>U.S. Department of Justice (continued)</b>				
<b>Passed-through the Office of the Governor Criminal Justice Division:</b>				
Crime Victim Assistance -Victim Witness Staff Expansion-(VOCA) (District Atty)	16.575	VA-1364522	\$ 126,744	\$ -
Crime Victim Assistance -Victim Services Program-Victim of Crime Act (VOCA) (CSCD)	16.575	VA-1364821	66,299	-
Total ALN 16.575			193,043	-
Violence Against Women Formula Grant - Prosecutor (District Atty)	16.588	WF-1344726	182,607	-
Violence Against Women Formula Grant - Prosecutor (District Atty)	16.588	WF-1344727	16,721	-
Adult Sex Crimes Prosecutor	16.588	WF-4228103	77,819	-
Violence Against Women Act Justice & Training Program - Law Enforcement	16.588	WF-4489501	13,486	-
Total ALN 16.588			290,633	-
Incarcerated Parents and their Minor Children	16.831	15PJDP-22-GG-03098-COIP	201,181	-
<b>Passed-through the National Association of VOCA Assistance Administrators (NAVAA):</b>				
National Crime Victims' Rights Week Community Awareness Project	16.582	15POVC-21-GK-00412-NONF	4,631	-
<b>Total U.S. Department of Justice</b>			<b>2,634,235</b>	<b>-</b>
<b>U.S. Department of Transportation</b>				
<b>Direct Programs:</b>				
Section 5309 Urban Discretionary Transit	20.500	TX-04-0041	4,256	-
Section 5307 Urban Public Transportation	20.507	TX-2019-088	208,611	-
Section 5307 Urban Public Transportation	20.507	TX-2019-088	37,471	-
Section 5307 Urban Public Transportation	20.507	TX-2023-029	405,139	-
Section 5307 Urban Public Transportation	20.507	TX-2023-029	392,382	-
Section 5307 Urban Public Transportation	20.507	TX-2023-113	59,582	-
Section 5307 Urban Public Transportation	20.507	TX-2023-113	22,788	-
Section 5307 Urban Public Transportation	20.507	TX-2023-113	1,041,740	-
Section 5307 Urban Public Transportation	20.507	TX-04-0041	1,351,821	-
SH 36 Park and Ride	20.507	TX-95-X021	463,727	-
CMAQ - Westpark P&R	20.507	TX-95-X080	2,162,333	-
CMAQ - Downtown Rolling Stock and Bus Support Equipment	20.507	TX-2021-035	2,397,807	-
Section 5307 ARP Transit Operating Assistance, COVID-19	20.507	TX-2022-004	1,229,902	-
Section 53339 Bus and Facilities Program	20.526	TX-2019-102	892,470	-
<b>Passed-through Texas Department of Transportation:</b>				
Section 5339 Bus and Facilities Program	20.526	DIS 2102 (11) 129_20	196,961	-
Section 5339 Bus and Facilities Program	20.526	BBF 2202 (11) 069_20	266,423	-
Section 5339 Bus and Facilities Program	20.526	BBF 2302 (11) 050_22	6,720	-
Total Federal Transit Cluster (ALN 20.500, 20.507 and 20.526)			11,140,133	-
<b>Direct Programs:</b>				
Section 5310 Elderly & Disabled Transportation Program	20.513	TX-2022-042	\$ 27,430	\$ -
Section 5310 Elderly & Disabled Transportation Program	20.513	TX-2023-114	2,354,380	-
Total Transit Services Programs Cluster (ALN 20.513)			2,381,810	-
<b>Passed-through Texas Department of Transportation:</b>				
Peek Rd Bridge Repairs	20.205	CSJ 0912-34-200	107,032	-
Section 5311 State/Local Rural Public Transportation	20.509	RPT 2301 (11) 045_20	390,599	-
Section 5311 State/Local Rural Public Transportation	20.509	RPT 2202 (11) 063_21	45,336	-
Section 5311 State/Local Rural Public Transportation	20.509	RPT 2202 (11) 063_21	47,740	-
Section 5311 State/Local Rural Public Transportation	20.509	RPT 2202 (11) 063_21	91,682	-
Section 5311 State/Local Rural Public Transportation	20.509	RPT 2302 (11) 051_22	31,806	-
Section 5311 State/Local Rural Public Transportation	20.509	RPT 2302 (11) 051_22	33,648	-
Section 5311 CARES Act, COVID-19	20.509	RPT 2302 (11) 051_22	113,388	-
Section 5311 State/Local Rural Public Transportation	20.509	RPT 2402 (11) 108_23	13,971	-
Section 5311 State/Local Rural Public Transportation	20.509	RPT 2402 (11) 108_23	61,749	-
Section 5311 State/Local Rural Public Transportation	20.509	DIS 2102 (11) 129_20	6,641	-
Total ALN 20.509			836,560	-

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended September 30, 2024**

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed through to Subrecipients
<b>U.S. Department of Transportation (continued)</b>				
<b>Passed-through Texas Department of Transportation (continued):</b>				
National Highway Traffic Safety Administration Discretionary Safety Grants:				
Selective Traffic Enforcement Program- Commercial Vehicle	20.600	2024-FortBendPct1-S-CMV-00003	11,052	-
Selective Traffic Enforcement Program- Comprehensive	20.600	2024-FortBendPct1-S-1YG-00009	18,797	-
Selective Traffic Enforcement Program- Commercial Vehicle	20.600	2024-FBCoCP3-S-CMV-00035	11,597	-
Selective Traffic Enforcement Program- TxDOT	20.600	2024-FBCoCP3-S-1YG-00077	19,121	-
TxDOT Slowdown	20.600	2024-FortBendPct1-OpSlow-00006	4,640	-
TxDOT CIOT	20.616	2024-FortBendPct1-CIOT-00006	2,729	-
Selective Traffic Enforcement Program- Commercial Vehicle	20.600	2024-FBCoSO-S-CMV-00004	549	-
Selective Traffic Enforcement Program- Comprehensive	20.600	2024-FBCoSO-S-1YG-00013	6,575	-
National Priority Safety Programs	20.616	2024-FortBend-G-1YG-0100	37,007	-
Total Highway Safety Cluster (ALN 20.600 and 20.616)			112,067	-
<b>Total U.S. Department of Transportation</b>			<b>14,577,602</b>	<b>-</b>
<b>Executive Office of the President</b>				
<b>Direct Programs:</b>				
Office on National Drug Control Policy:				
High Intensity Drug Trafficking Areas (HIDTA) (Sheriff's Office)	95.001	G22HN0010A	987,361	-
High Intensity Drug Trafficking Areas (HIDTA) (Sheriff's Office)	95.001	G23HN0010A	919,235	-
High Intensity Drug Trafficking Areas (HIDTA) (Sheriff's Office)	95.001	G24HN0010A	59,936	-
<b>Total Executive Office of the President</b>			<b>1,966,532</b>	<b>-</b>
<b>U.S. Department of Treasury</b>				
<b>Direct Program:</b>				
American Rescue Plan Act -State and Local Fiscal Recovery Funds, COVID-19	21.027	SLT0129	9,979,847	2,004,042
<b>Total U.S. Department of Treasury</b>			<b>9,979,847</b>	<b>2,004,042</b>
<b>U.S. Department of Health &amp; Human Services</b>				
<b>Passed-through Texas Department of Family &amp; Protective Services:</b>				
Title IV-E Administration Legal Services	93.658	HHS000285100029	53,435	-
Title IV-E Foster Care Maintenance	93.658	HHS000285000022	26,283	-
Total ALN 93.658			79,718	-
<b>Passed-through Texas Department of State Health Services:</b>				
Public Health Emergency Preparedness (PHEP) (Hazards)	93.069	HHS001311200034	241,196	-
Public Health Emergency Preparedness (PHEP) (Hazards)	93.069	HHS001439500020	60,851	-
Public Health Emergency Preparedness - CRI - Cities Readiness Initiative	93.069	HHS001311300014	118,899	-
Public Health Emergency Preparedness - CRI - Cities Readiness Initiative	93.069	HHS001439300010	21,494	-
Total ALN 93.069			442,440	-
Tuberculosis Prevention & Control - Federal	93.116	HHS001096400015 Amendment 2	91,792	-
Tuberculosis Prevention & Control - Federal	93.116	HHS001437400001	7,436	-
Total ALN 93.116			99,228	-
Immunization Cooperative Agreement - Locals	93.268	HHS001331300020	104,100	-
Immunization Cooperative Agreement - Locals	93.268	HHS001331300020 Amendment 1	16,342	-
CDC - Immunizations, COVID-19	93.268	HHS001019500016 Amendment 1	1,467,729	-
Total ALN 93.268			1,588,171	-
CDC-IDCU, COVID-19	93.323	HHS000812700019 Amendment 3	226,537	-
CPS/PH Workforce contract, COVID-19	93.354	HHS001084500001 Amendment 2	610,746	-
Health Disparities Grant, COVID-19	93.391	HHS001057600019-Amendment 2	342,033	-
Public Health Infrastructure Grant	93.967	HHS001311700001	466,523	-
CDC - HIV/PREVF HIV-Prevention Services	93.940	HHS000077800023 Amendment 6	161,617	-
CDC - HIV/PREVF HIV-Prevention Services	93.940	HHS000077800023 Amendment 7	31,125	-
Total ALN 93.940			192,742	-

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended September 30, 2024**

Page 4 of 5

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed through to Subrecipients
<b>U.S. Department of Health &amp; Human Services (continued)</b>				
<b>Passed-through Texas Department of State Health Services (continued):</b>				
CDC-Sexually Transmitted Disease/Human Immunodeficiency Virus Disease				
Intervention Specialists (STD/HIV-DIS) Contract	93.977	HHS001120300010 Amendment 3	\$ 148,801	\$ -
CDC-Sexually Transmitted Disease/Human Immunodeficiency Virus Disease				
Intervention Specialists (STD/HIV-DIS) Contract	93.977	HHS001120300010 Amendment 4	180,173	-
Total ALN 93.977			328,974	-
Preventive Health Block Grant - RLSS-Local Public Health System	93.991	HHS001324900021	12,801	-
Preventive Health Block Grant - RLSS-Local Public Health System	93.991	HHS001324900021	2,090	-
Total ALN 93.991			14,891	-
<b>Passed-through Texas Health and Human Services Commission:</b>				
Medicaid Administrative Claiming Program	93.778	HHS000537900295	241,716	-
Medical Assistance Program - Ambulance Services	93.778	NPI 1457322885/TPI 086395301	-	-
Total Medicaid Cluster (ALN 93.778)			241,716	-
<b>Passed-through the Office of the Governor Homeland Security Grants Division:</b>				
NEHA-FDA Retail Flexible Funding	93.103	U2FFD007358	4,905	-
<b>Total U.S. Department of Health &amp; Human Services</b>			<b>4,633,719</b>	<b>-</b>
<b>U.S. Department of Homeland Security</b>				
<b>Passed-through United Way of Greater Houston:</b>				
Emergency Food & Shelter - National Board Program	97.024	782800-006	228,582	-
Emergency Food & Shelter - National Board Program	97.024	782800-006	209,663	-
Emergency Food & Shelter - National Board Program	97.024	782800-006	4,146	-
Emergency Food & Shelter - National Board Program	97.024	782800-006	464,159	-
Total ALN 93.024			906,550	-
<b>Passed-through Texas Department of Public Safety - Division of Emergency Management:</b>				
Disaster Assistance - Hurricane Harvey 4332	97.036	PA-006-TX-4332-PW04913	2,316,144	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4485-665927	12,828,949	-
Total ALN 93.036			15,145,093	-
<b>Passed-through the Office of the Governor Homeland Security Grants Division:</b>				
Community Preparedness	97.067	HS-2970907	285,104	-
SWAT Sustainment/Enhancement	97.067	HS-2971507	716,427	-
County Cyber and Planning Training	97.067	HS-3415704	98,878	-
Community Preparedness	97.067	HS-2970908	81,444	-
Community Preparedness DVE	97.067	HS-4574501	196,579	-
EOC Technology	97.067	HS-2971708	146,761	-
Emergency Public Information System	97.067	HS-3415806	19,128	-
Hazmat Sustainment/Enhancement	97.067	HS-2971008	186,476	-
Houston Regional Intelligence Service Center - Analyst	97.067	HS-2971208	129,134	-
Management and Administration	97.067	HS-2985408	96,376	-
Regional Planners	97.067	HS-2971808	337,232	-
SWAT Sustainment/Enhancement	97.067	HS-2971508	747,147	-
Soft Target Response Equipment	97.067	HS-4767101	87,620	-

**FORT BEND COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended September 30, 2024**

Page 5 of 5

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed through to Subrecipients
<b>Passed-through the Office of the Governor Homeland Security Grants Division (continued):</b>				
<i>Collapse Search and Rescue</i>	97.067	HS-2971408	\$ 126,014.0	\$ -
<i>Community Preparedness</i>	97.067	HS-2970909	222,722	-
<i>EOC Technology</i>	97.067	HS-2971709	53,506	-
<i>Emergency Public Information System</i>	97.067	HS-3415807	3,930	-
<i>Hazmat Sustainment/Enhancement</i>	97.067	HS-2971009	58,049	-
<i>Houston Regional Intelligence Service Center - Analyst</i>	97.067	HS-2971209	82,807	-
<i>Management and Administration</i>	97.067	HS-2985409	70,784	-
<i>Regional Planners</i>	97.067	HS-2971809	249,837	-
<i>Collapse Search and Rescue</i>	97.067	HS-2971409	78,246	-
<i>Emergency Communications Dispatch Center</i>	97.067	HS-4894601	144,464	-
<i>Mobile Command SUVs</i>	97.067	HS-4894401	31,100	-
<i>Hazmat Sustainment/CP</i>	97.067	HS-4894001	145,743	-
<i>Total ALN 97.067</i>			<u>4,395,508</u>	<u>-</u>
<b>Total U.S. Department of Homeland Security</b>			<u><b>20,447,151</b></u>	<u><b>-</b></u>
<b>Institute of Museum and Library Services</b>				
<b>Passed-through the Texas State Library and Archives Commission:</b>				
<i>Interlibrary Loan Lends</i>	45.310	LS-00-15-0044-15	<u>6,649</u>	<u>-</u>
<b>Total Institute of Museum and Library Services</b>			<u><b>6,649</b></u>	<u><b>-</b></u>
<b>Total Expenditures of Federal Awards</b>			<u><b>\$ 59,430,598</b></u>	<u><b>\$ 2,962,298</b></u>

## **FORT BEND COUNTY, TEXAS**

### **NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

***For the Year Ended September 30, 2024***

#### **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, 2024. 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 was utilized for the City of Arcola Water Treatment Plant Project. The loan was repaid during the fiscal year 2024 and no balance is outstanding as of September 30, 2024..

**FORT BEND COUNTY, TEXAS*****SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS******For the Year Ended September 30, 2024***

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



**FORT BEND COUNTY, TEXAS**  
***CORRECTIVE ACTION PLAN***  
***For the Year Ended September 30, 2024***

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.