

FORT BEND COUNTY, TEXAS
FEDERAL SINGLE AUDIT REPORT
For the Year Ended September 30, 2019

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, 2019, 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 26, 2020.

Internal Control over Financial Reporting

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

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

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

To the Honorable 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

A handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive style with a large, stylized "P" for "Penn".

Houston, Texas
March 26, 2020

**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, 2019. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

To the Honorable 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 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, 2019.

Report on Internal Control over Compliance

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

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

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

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

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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated March 26, 2020, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the *Uniform Guidance* and is not a required part of the basic financial statements.

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

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects in relation to the basic financial statements taken as a whole.

Whitley Penn LLP

Houston, Texas
March 26, 2020

FORT BEND COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
For The Year Ended September 30, 2019

II. Financial Statement Findings

None noted

III. Federal Award Findings and Questioned Costs

None noted

FORT BEND COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2019

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>				
Non-cash assistance:				
<i>Food Donation (Program Year 2019: 10/1/18 - 9/30/19)</i>	10.558	806780706	\$ 3,107	\$
Cash assistance:				
<i>School Breakfast Program 2018-2019 (CE ID# 01298)</i>	10.558	806780706	31,289	
<i>School Breakfast Program 2019-2020</i>	10.558	806780706	10,382	
<i>National School Lunch Program 2018-2019</i>	10.558	806780706	46,182	
<i>National School Lunch Program 2019-2020</i>	10.558	806780706	14,857	
Child Nutrition Cluster:				
<i>Summer Food Service Program for Children</i>	10.559	01637	118,445	
Total Child Nutrition Cluster			<u>118,445</u>	
Total Pass-through the Texas Department of Agriculture			<u>224,262</u>	
<u>Passed-through the Natural Resources Conservation Service:</u>				
<i>Emergency Watershed Protection Program</i>	10.923	NR197442XXXXC002	1,787,128	
<i>Emergency Watershed Protection Program</i>	10.923	NR197442XXXXC033	26,367	
<i>Emergency Watershed Protection Program</i>	10.923	NR197442XXXXC041	35,690	
<i>Emergency Watershed Protection Program</i>	10.923	NR197442XXXXC036	3,000	
<i>Emergency Watershed Protection Program</i>	10.923	NR197442XXXXC035	3,000	
<i>Emergency Watershed Protection Program</i>	10.923	NR197442XXXXC031	3,000	
Total Passed-through the Natrual Resources Conservation Sevice			<u>1,858,185</u>	
Total U.S. Department of Agriculture			<u>2,082,447</u>	
U.S. Department of Housing and Urban Development				
<u>Direct Programs:</u>				
CDBG - Entitlement Grants Cluster:				
<i>Community Development Block Grants/Entitlement Grants 2014</i>	14.218	B-14-UC-48-0004	13,376	
<i>Community Development Block Grants/Entitlement Grants 2016</i>	14.218	B-16-UC-48-0004	418,011	
<i>Community Development Block Grants/Entitlement Grants 2017</i>	14.218	B-17-UC-48-0004	1,205,002	97,354
<i>Community Development Block Grants/Entitlement Grants 2018</i>	14.218	B-18-UC-48-0004	561,155	210,419
Total CDBG - Entitlement Grants Cluster			<u>2,197,544</u>	<u>307,773</u>
<i>Homeless Emergency Assistance and Rapid Transition Housing (HEARTH) Program 2017</i>				
	14.231	E-17UC-48-0003	59,619	30,084
<i>Homeless Emergency Assistance and Rapid Transition Housing (HEARTH) Program 2018</i>				
	14.231	E-18UC-48-0003	89,868	89,259
<i>Home Investment Partnerships Program 2016</i>				
	14.239	M-16-UC-48-0216	19,461	
<u>Passed-through the Texas General Land Office</u>				
<i>Disaster Assistance - 2016 & 2017 Floods</i>	14.228	18-523-000-B264	33,362	
<i>Disaster Assistance - 2016 & 2017 Floods</i>	14.228	18-523-000-B264	37,051	
Total Passed-through Texas General Land Office			<u>70,413</u>	
Total U.S. Department of Housing and Urban Development			<u>2,436,905</u>	<u>427,116</u>
U.S. Department of Justice				
<u>Direct Programs:</u>				
<i>Edward Byrne Justice Assistance Grant FY16</i>	16.738	2016-DJ-BX-0269	9,081	
<i>Edward Byrne Justice Assistance Grant FY17</i>	16.738	2017-DJ-BX-0852	35,802	
<i>Edward Byrne Justice Assistance Grant FY18</i>	16.738	2018-DB-BX-0409	41,085	
Total Direct Programs			<u>85,968</u>	
<u>Passed-through the Office of the Governor Criminal Justice Division:</u>				
<i>Crime Victim Assistance -Victim Witness Staff Expansion-(VOCA) (District Atty)</i>	16.575	VA-1364518	100,118	
<i>Crime Victim Assistance -Victim Services Program-Victim of Crime Act (VOCA) (CSCD)</i>	16.575	VA-1364817	84,450	
<i>The IRIS Women's Program</i>	16.575	VA-3024003	109,526	
<i>Infant Toddler Court:Healing the Youngest Victims</i>	16.575	VA-3334302	47,965	
<i>Victim Case Coordination Program</i>	16.575	VA-3058302	68,298	
<i>Violence Against Women Formula Grant - Prosecutor (District Atty)</i>	16.588	WF-1344721	126,625	
<i>Violence Against Women Formula Grant - Prosecutor (District Atty)</i>	16.588	WF-1344722	9,253	
Total Passed-through the Office of the Governor Criminal Justice Division			<u>546,235</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	97,032	
Total Passed-through the City of Houston			<u>97,032</u>	
Total U.S. Department of Justice			<u>729,235</u>	

FORT BEND COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
For the Year Ended September 30, 2019

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				
<u>Direct Programs:</u>				
Federal Transit Cluster:				
Section 5307 Urban Public Transportation	20.507	TX-90-X968	\$ 1,226	\$
Section 5307 Urban Public Transportation	20.507	TX-90-Y120	342,186	
Section 5307 Urban Public Transportation	20.507	TX-2018-007	1,257,541	
Section 5307 Urban Public Transportation	20.507	TX-2018-003	2,218,224	
Section 5307 Urban Public Transportation	20.507	TX-2018-058	1,807,755	
Section 5307 Urban Public Transportation	20.507	TX-2019-043	26,497	
Section 5307 Urban Public Transportation	20.507	TX-2019-088	40,285	
Section 5309 Urban Discretionary Transit	20.500	TX-04-0041	18,944	
Total Direct Federal Transit Cluster *			5,712,658	
Section 5324 Emergency Relief	20.527	TX-2019-003	77,000	-
Highway Planning and Construction Cluster:				
CMAQ Flexible Funding - Transportation Facility	20.205	6479-2019-4	16,607,800	
Total Direct Highway Planning and Construction Cluster **			16,607,800	
Transit Services Programs Cluster:				
Section 5310 Elderly & Disabled Transportation Program	20.513	TX-2017-083	273,298	
Section 5310 Elderly & Disabled Transportation Program	20.513	TX-2018-070	514,757	
Total Transit Services Programs Cluster			788,055	
Total Direct Programs			23,185,513	
<u>Passed-through Texas Department of Transportation:</u>				
Section 5311 State/Local Rural Public Transportation	20.509	RPT 1702 (11) 032_17	5,625	
Section 5311 State/Local Rural Public Transportation	20.509	RPT 1802 (11) 030_18	217,855	
Federal Transit Cluster:				
Section 5339 Bus and Facilities Program *	20.526	BBF 1902 (11) 45	147,342	
National Highway Traffic Safety Administration Discretionary Safety Grants:				
Selective Traffic Enforcement Program- TxDOT	20.614	2019-FBCoCP3-S-1YG-00065	11,321	
Total Passed-through Texas Department of Transportation:			382,143	
<u>Passed-through Houston-Galveston Area Council:</u>				
Highway Planning and Construction Cluster:				
Texas Medical Commuter Service Expansion**	20.205	TDOT.16.1112.01	3,951	
Total Passed-through Houston-Galveston Area Council			3,951	
<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	87,198	
Section 5317 New Freedom Federal Funds	20.521	TX-57-X006	148,535	
Total Transit Services Programs Cluster			235,733	
Total U.S. Department of Transportation			23,807,340	
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	G18HN0010A	1,193,133	
High Intensity Drug Trafficking Areas (HIDTA) (Sheriff's Office)	95.001	G19HN0010A	189,090	
Total Executive Office of the President			1,382,223	

FORT BEND COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
For the Year Ended September 30, 2019

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed through to Subrecipients
U.S. Department of Health & Human Services				
<u>Passed-through Texas Department of Family & Protective Services:</u>				
<i>Foster Care Title IV-E FY '18 (Legal Services) ARRA</i>	93.658	24735584	\$ 80,089	\$
<i>Foster Care Title IV-E FY '18 (CWS) ARRA</i>	93.658	24735586	21,637	
Total Passed-through Texas Department of Family & Protective Services			101,726	
<u>Passed-through Texas Department of State Health Services:</u>				
<i>Public Health Emergency Preparedness (PHEP) (Hazards)</i>	93.074	537-18-0117-00001 Amendment 2	240,265	
<i>Public Health Emergency Preparedness (PHEP) (Hazards)</i>	93.069	537-18-0117-00001 Amendment 3	50,668	
<i>Public Health Emergency Preparedness - CRI - Cities Readiness Initiative</i>	93.074	537-18-0187-00001 Amendment 1	121,328	
<i>Public Health Emergency Preparedness - CRI - Cities Readiness Initiative</i>	93.069	537-18-0187-00001 Amendment 3	23,845	
<i>Preventive Health Block Grant - RLSS-Local Public Health System</i>	93.991	HHS000485600014	2,032	
<i>Preventive Health Block Grant - RLSS-Local Public Health System</i>	93.758	537-18-0217-00001	9,868	
<i>Immunization Cooperative Agreement - Locals</i>	93.268	HHS000103000001 Amendment 1	22,149	
<i>Immunization Cooperative Agreement - Locals</i>	93.268	HHS000103000001	99,747	
<i>CDC - HIV/PREVF HIV-Prevention Services</i>	93.940	2016-004093-04	77,024	
<i>CDC - HIV/PREVF HIV-Prevention Services</i>	93.940	2016-004093-05	197,725	
<i>CDC - Epidemiology and Laboratory Capacity for Infectious Disease</i>	93.323	537-18-0352-00001	85,268	
<i>Tuberculosis Prevention & Control - Federal</i>	93.116	HHS000036000004	19,375	
<i>Tuberculosis Prevention & Control - Federal</i>	93.116	HHS000036000004 Amendment 1	65,222	
<i>2017 Hurricane Public Health Crisis Response Cooperative Agreement</i>	93.354	HHS00037150017	131,940	
Total Passed-through Texas Department of State Health Services			1,146,456	
<u>Passed-through Texas Health and Human Services Commission:</u>				
Medicaid Cluster:				
<i>Medical Assistance Program - Ambulance Services</i>	93.778	NPI 1457322885/TPI 086395301	727,432	
<i>Medical Assistance Program 1115 Waiver</i>	93.778	2967606-01	5,115,389	
Total Medicaid Cluster			5,842,821	
Total U.S. Department of Health & Human Services			7,091,003	
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	161,668	
Total Passed-through United Way of Greater Houston			161,668	
<u>Passed-through Texas Department of Public Safety - Division of Emergency Management:</u>				
<i>Emergency Management Performance Grant</i>	97.042	17TX-EMPG-0511	91,940	
<i>Fort Bend County Elevation Project</i>	97.039	DR-4272-0026	10,020	
<i>Fort Bend County Acquisition/Demolition of 33 Properties</i>	97.039	DR-4269-006	1,563,181	
<i>Fort Bend County Acquisition/Demolition of 9 Properties</i>	97.039	DR-4269-007	443,681	
<i>Disaster Assistance - Hurricane Harvey 4332</i>	97.036	PA-006-TX-4332-PW03555	11,502	
<i>Disaster Assistance - Hurricane Harvey 4332</i>	97.036	PA-006-TX-4332-PW03878	9,146	
<i>Disaster Assistance - Hurricane Harvey 4332</i>	97.036	PA-006-TX-4332-PW03864	37,457	
<i>Disaster Assistance - Hurricane Harvey 4332</i>	97.036	PA-006-TX-4332-PW04527	3,802	
<i>Disaster Assistance - Hurricane Harvey 4332</i>	97.036	PA-006-TX-4332-PW04639	54,618	
<i>Disaster Assistance - Hurricane Harvey 4332</i>	97.036	PA-006-TX-4332-PW04621	17,796	
<i>Disaster Assistance - Hurricane Harvey 4332</i>	97.036	PA-006-TX-4332-PW05221	9,424	
<i>Disaster Assistance - Hurricane Harvey 4332</i>	97.036	PA-006-TX-4332-PW05252	12,225	
<i>Disaster Assistance - Hurricane Harvey 4332</i>	97.036	PA-006-TX-4332-PW05545	6,244	
<i>Disaster Assistance - Hurricane Harvey 4332</i>	97.036	PA-006-TX-4332-PW03958	139,892	
<i>Disaster Assistance - Hurricane Harvey 4332</i>	97.036	PA-006-TX-4332-PW03958	3,990,291	
<i>Disaster Assistance - Hurricane Harvey 4332</i>	97.036	PA-006-TX-4332-PW00006	4,826,226	
<i>Disaster Assistance - Hurricane Harvey 4332</i>	97.036	PA-006-TX-4332-PW00006	451,571	
<i>Disaster Assistance - Hurricane Harvey 4332</i>	97.036	PA-006-TX-4332-PW06120	56,422	
Total Passed-through Texas Department of Public Safety - Division of Emergency Management			11,735,438	

FORT BEND COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
For the Year Ended September 30, 2019

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 Homeland Security (continued)				
<u>Passed-through the Office of the Governor Homeland Security Grants Division:</u>				
<i>Community Preparedness</i>	97.067	HS-2970903	\$ 102,027	\$
<i>Community Preparedness</i>	97.067	HS-2970904	144,330	
<i>Hazmat Sustainment/Enhancement</i>	97.067	HS-2971003	92,711	
<i>Hazmat Sustainment/Enhancement</i>	97.067	HS-2971004	949,159	
<i>Houston Regional Intelligence Service Center - Analyst</i>	97.067	HS-2971203	51,611	
<i>Houston Regional Intelligence Service Center - Analyst</i>	97.067	HS-2971204	69,617	
<i>Collapse Search and Rescue</i>	97.067	HS-2971403	29,922	
<i>Collapse Search and Rescue</i>	97.067	HS-2971404	77,722	
<i>SWAT Sustainment/Enhancement</i>	97.067	HS-2971503	6,231	
<i>SWAT Sustainment/Enhancement</i>	97.067	HS-2971504	124,781	
<i>EOC Technology</i>	97.067	HS-2971703	12,983	
<i>EOC Technology</i>	97.067	HS-2971704	72,120	
<i>Regional Planners</i>	97.067	HS-2971803	79,072	
<i>Regional Planners</i>	97.067	HS-2971804	176,898	
<i>Management and Administration</i>	97.067	HS-2985403	29,493	
<i>Management and Administration</i>	97.067	HS-2985404	69,495	
<i>Emergency Public Information System Sustainment</i>	97.067	HS-3415801	186,300	
<i>Mass Casualty</i>	97.067	HS-3415601	738,162	
Total Passed-through Texas Department of Public Safety - Division of Emergency Management			3,012,634	
Total U.S. Department of Homeland Security			14,909,740	
Institute of Museum and Library Services				
<u>Passed-through the Texas State Library and Archives Commission</u>				
<i>Interlibrary Loan Lends</i>	45.310	LS-00-15-0044-15	7,542	
Total Passed-through Texas State Library and Archives Commission			7,542	
Total Institute of Museum and Library Services			7,542	
Total Expenditures of Federal Awards			\$ 52,446,435	\$ 427,116

* Total Federal Transit Cluster \$5,860,000

** Total Highway Planning and Construction Cluster \$16,611,751

FORT BEND COUNTY, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended September 30, 2019

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, 2019. 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, 2019

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, 2019

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

I. Corrective Action Plan

Not applicable