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FORT BEND COUNTY  
WOMEN'S CENTER, INCORPORATED

FEDERAL SINGLE AUDIT REPORT

For the Year Ended December 31, 2022

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whitleypenn

*CPAs and Professional Consultants*

# FORT BEND COUNTY WOMEN'S CENTER, INCORPORATED

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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 Board of Directors of  
Fort Bend County Women's Center, Incorporated  
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 Fort Bend County Women's Center, Incorporated (the “Center”) (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 15, 2023.

**Internal Control over Financial Reporting**

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

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Center'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 Center'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 Center's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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Houston, Texas  
June 15, 2023

**INDEPENDENT AUDITORS' 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 Board of Directors of  
Fort Bend County Women's Center, Incorporated  
Fort Bend County, Texas

**Report on Compliance for Each Major Federal Program**

***Opinion On Each Major Program***

We have audited Fort Bend County Women's Center, Incorporated's (the "Center") 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 Center's major federal programs for the year ended December 31, 2022. The Center'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 Center 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 December 31, 2022.

***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 Center 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 Center'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 Center's federal programs.

To the Board of Directors  
Fort Bend County Women's Center, Incorporated

### ***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 Center'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 Center'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 Center'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 Center'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 Center'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.

To the Board of Directors  
Fort Bend County Women's Center, Incorporated

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.

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 Center as of and for the year ended December 31, 2022, and have issued our report thereon dated June 15, 2023, which contained an unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. 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 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements as a whole.

The image shows a handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, professional style.

Houston, Texas  
June 15, 2023

**FORT BEND COUNTY WOMEN'S CENTER, INCORPORATED**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
*For the Year Ended December 31, 2022*

**I. Summary of Auditors' Results**

**Financial Statements**

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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**

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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>US Department of Health and Human Services</b>	
<i>Family Violence Prevention Services / DV Shelter &amp; Supportive Services - SNRP</i>	93.671
<i>Family Violence Prevention Services / DV Shelter &amp; Supportive Services - SNRP - ARP</i>	93.671
<b>US Department of Housing and Urban Development</b>	
<i>Continuum of Care Program - Rapid Re-Housing Program</i>	14.267
Dollar Threshold Considered Between Type A and Type B Federal Programs	\$750,000
Auditee qualified as low risk auditee?	Yes



**FORT BEND COUNTY WOMEN'S CENTER, INCORPORATED**  
***SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)***  
***For the Year Ended December 31, 2022***

**Section II - Financial Statement Findings**

The audit disclosed no findings to be reported.

**Section III - Federal Award Findings and Questioned Costs**

The audit disclosed no findings to be reported.

**FORT BEND COUNTY WOMEN'S CENTER, INCORPORATED**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2022**

Federal Grantor/Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Award Amount	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S. Department of Homeland Security</b>				
<b>Pass-Through Emergency Food and Shelter (EFS) National Board Program:</b>				
Emergency Food and Shelter Program	97.024	\$ 140,641	38-7828-00 LRO 007	\$ 99,317
<b>Total U.S. Department of Homeland Security</b>				<b>99,317</b>
<b>U.S. Department of Health &amp; Human Services</b>				
<b>Pass-Through Texas Health &amp; Human Services Commission:</b>				
Family Violence Prevention Services / DV Shelter & Supportive Services - SNRP	93.671	79,770	HHS000679900004	60,757
Family Violence Prevention Services / DV Shelter & Supportive Services - SNRP	93.671	64,920	HHS001108000001	13,288
Family Violence Prevention Services / DV Shelter & Supportive Services - SNRP - ARP	93.671	55,302	HHS001108000001	11,319
Family Violence Prevention Services / DV Shelter & Supportive Services - SNRP	93.671	122,071	HHS000380000008	122,071
Family Violence Prevention Services / DV Shelter & Supportive Services - SNRP - ARP	93.671	60,396	HHS000380000008	32,028
Total ALN 93.671				<u>239,463</u>
Temporary Assistance for Needy Families	93.558	508,720	HHS000380000008	254,360
Temporary Assistance for Needy Families	93.558	34,339	HHS001102100001	11,370
Temporary Assistance for Needy Families	93.558	237,959	HHS001102100001	29,943
Total ALN 93.558				<u>295,673</u>
Family Violence Prevention Services / SA Crisis Services	93.497	80,690	HHS000380000008	80,690
Family Violence Prevention Services / SA Crisis Services	93.497	201,658	HHS000380000008	67,219
Total ALN 93.497				<u>147,909</u>
Social Services Block Grant	93.667	24,426	HHS000380000008	24,426
<b>Total U.S. Department of Health &amp; Human Services</b>				<b>707,471</b>
<b>U.S. Department of Justice</b>				
<b>Pass-Through Texas Office of the Governor, Criminal Justice Division:</b>				
Victims of Crime Act Formula Grant Program (VOCA)	16.575	1,101,565	3328304	274,804
Victims of Crime Act Formula Grant Program (VOCA)	16.575	1,101,565	3328305	836,781
Total ALN 16.575				<u>1,111,585</u>
<b>Total U.S. Department of Justice</b>				<b>1,111,585</b>
<b>U.S. Department of Housing and Urban Development</b>				
<b>Direct Programs:</b>				
Continuum of Care Program - Rapid Re-Housing Program	14.267	930,290	TX0166L6E002013	849,874
Continuum of Care Program - Rapid Re-Housing Program	14.267	1,806,270	TX0166L6E002114	146,246
Continuum of Care Program - Rapid Re-Housing Program	14.267	556,122	TX0568D6E002001	344,512
Continuum of Care Program - Rapid Re-Housing Program	14.267	574,002	TX0568D6E002102	34,473
<b>Pass-Through Harris County Domestic Violence Coordinating Council:</b>				
Continuum of Care Program - Rapid Re-Housing Program	14.267	50,000	TX0538D6E002002	32,076
Continuum of Care Program - Rapid Re-Housing Program	14.267	70,000	TX0429L6E002106	19,780
Total ALN 14.267				<u>1,426,961</u>

**FORT BEND COUNTY WOMEN'S CENTER, INCORPORATED**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2022**

Federal Grantor/Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Award Amount	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S. Department of Housing and Urban Development (continued)</b>				
<b>Direct Programs:</b>				
Shelter Plus Care	14.238	554,743	TX0353L6E002008	\$ 430,638
Shelter Plus Care	14.238	574,531	TX0353L6E002109	92,319
Total ALN 14.238				<u>522,957</u>
<b>Pass-Through Fort Bend County:</b>				
Community Development Block Grant	14.218	65,000	B-21-UC-48-0004	65,000
Total Community Development Block Grants/Entitlement Grants Cluster (ALN 14.218)				<u>65,000</u>
Emergency Solutions Grant	14.231	88,914	E-21-UC-48-0004	88,914
Emergency Solutions Grant CV Program	14.231	937,124	E-21-UW-48-0004	430,114
<b>Pass-Through City of Houston:</b>				
Emergency Solutions Grant	14.231	165,768	S-10-MC-48-002	53,137
Emergency Solutions Grant	14.231	159,538	S-10-MC-48-002	119,164
Total ALN 14.231				<u>691,329</u>
<b>Total U.S. Department of Housing and Urban Development</b>				<u><b>2,706,247</b></u>
<b>U.S. Department of Treasury</b>				
<b>Pass-Through Fort Bend County:</b>				
American Rescue Plan Act - State and Local Fiscal Recovery Funds, COVID-19	21.027	250,000	SLT0630	250,000
<b>Total U.S. Department of Treasury</b>				<u><b>250,000</b></u>
<b>Total Expenditures of Federal Awards</b>				<u><b>\$ 4,874,620</b></u>

**FORT BEND COUNTY WOMEN'S CENTER, INCORPORATED**

**NOTES TO SCHEDULE OF EXPENDITURES FOR FEDERAL AWARDS**

*For the Year Ended December 31, 2022*

**A. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of the Fort Bend County Women's Center, Incorporated (the "Center") under programs of the federal government for the year ended December 31, 2022. The information in this schedule is presented in accordance with the requirements of the Title 2 U.S CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the Schedule presents only a selected portion of the operations of the Center, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Center.

**B. Summary of Significant Accounting Policies**

In accordance with generally accepted accounting principles, the Center accounts for all awards under federal programs on an accrual basis of accounting and, accordingly, reflects all significant receivables, payables, and other liabilities.

Federal grant 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 Center, they are recorded as deferred 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.

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available. The Center has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**FORT BEND COUNTY WOMEN'S CENTER, INCORPORATED**

***SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS***

***For the Year Ended December 31, 2022***

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 WOMEN'S CENTER, INCORPORATED**

***CORRECTIVE ACTION PLAN***

***For the Year Ended December 31, 2022***

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