

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

**FEDERAL SINGLE AUDIT REPORT**

**For the Year Ended December 31, 2020**



**FORT BEND COUNTY WOMEN’S CENTER, INCORPORATED**  
**TABLE OF CONTENTS**

	<u>Page</u>
Independent Auditors’ 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 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	3
Schedule of Findings and Questioned Costs	5
Schedule of Expenditures of Federal Awards	7
Notes to Schedule of Expenditures for Federal Awards	9
Summary Schedule of Prior Audit Findings	10
Corrective Action Plan	11



**INDEPENDENT AUDITORS' 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 statements of financial position as of December 31, 2020, 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 May 26, 2021.

**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 of  
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.

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

Houston, Texas  
May 26, 2021

**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**

We have audited Fort Bend County Women's Center, Incorporated's (the "Center") compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on the Center's major federal program for the year ended December 31, 2020. 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.

***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 Center's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S CFR 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 Center'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 Center's compliance.

***Opinion on Each Major Federal Program***

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 its major federal programs for the year ended December 31, 2020.

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

### **Report on Internal Control over Compliance**

Management of the Center is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Center'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 for each major federal program 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 Center's internal control over compliance.

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


Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. 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.

### **Purpose of this Report**

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

### **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, 2020, and have issued our report thereon dated May 26, 2021, which contained an unmodified opinion 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. 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 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.

  
Houston, Texas  
May 26, 2021



**FORT BEND COUNTY WOMEN’S CENTER, INCORPORATED**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
*For the Year Ended December 31, 2020*

**Section I - Summary of Auditors’ Results**

**Financial Statements**

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

**Federal Awards**

Internal control over major programs:	
a. Material weakness(es) identified?	No
b. Significant deficiency(ies) identified that are not considered to be material weakness(es)?	None reported.
Type of auditors’ report issued on compliance for 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:

<b><u>Federal Assistance Listing Number(s)</u></b>	<b><u>Name of Federal Program or Cluster</u></b>
14.267	<b>U.S. Department of Housing and Urban Development</b> Continuum of Care Program - Rapid Re-Housing Program
14.231	Emergency Solutions Grant Emergency Solutions Grant under COVID Relief - COVID-19
Dollar threshold used to distinguish between type A and type B 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, 2020***

**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, 2020**

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 Programs From:</b>				
<u>Emergency Food and Shelter (EFS) National Board Program</u>				
<i>Emergency Food and Shelter Program</i>	97.024	\$ 56,483	36-7828-00 LRO 007	\$ 56,483
<b>Total U.S. Department of Homeland Security</b>				<b>56,483</b>
<b>U.S. Department of Health &amp; Human Services</b>				
<b>Pass-Through Programs From:</b>				
<u>Texas Health &amp; Human Services Commission</u>				
<i>Family Violence Prevention Services / DV Shelter &amp; Supportive Services - SNRP</i>	93.671	79,770	HHS000365700004	59,311
<i>Family Violence Prevention Services / DV Shelter &amp; Supportive Services - SNRP</i>	93.671	79,770	HHS000365700004	20,670
<i>Family Violence Prevention Services / DV Shelter &amp; Supportive Services - SNRP</i>	93.671	119,254	HHS000380000008	119,254
<i>Family Violence Prevention Services / DV Shelter &amp; Supportive Services - SNRP</i>	93.671	35,662	HHS000380000008	35,662
<i>Family Violence Prevention Services / DV Shelter &amp; Supportive Services - SNRP</i>	93.671	35,662	HHS000380000008	16,747
<b>Total Federal Assistance Listing Number # 93.671</b>				<b>251,644</b>
<i>Temporary Assistance for Needy Families</i>	93.558	230,424	HHS000380000008	172,572
<i>Temporary Assistance for Needy Families</i>	93.558	230,424	HHS000380000008	52,992
<b>Total Federal Assistance Listing Number # 93.558</b>				<b>225,564</b>
<i>Social Services Block Grant</i>	93.667	24,432	HHS000380000008	24,432
<b>Total U.S. Department of Health &amp; Human Services</b>				<b>501,640</b>
<b>U.S. Department of Justice</b>				
<b>Pass-Through Programs From:</b>				
<u>Texas Office of the Governor, Criminal Justice Division</u>				
<i>Victims of Crime Act Formula Grant Program (VOCA)</i>	16.575	3,047,776	3328302	1,414,014
<b>Total U.S. Department of Justice</b>				<b>1,414,014</b>
<b>U.S. Department of Housing and Urban Development</b>				
<b>Direct Programs:</b>				
<i>Continuum of Care Program - Rapid Re-Housing Program***</i>	14.267	874,034	TX0166L6E001811	331,506
<i>Continuum of Care Program - Rapid Re-Housing Program***</i>	14.267	899,222	TX0166L6E001912	355,295
<i>Continuum of Care Program - Rapid Re-Housing Program***</i>	14.267	537,402	TX0568D6E001900	21,272
<i>Shelter Plus Care</i>	14.238	517,531	TX0353L6E001806	432,319
<i>Shelter Plus Care</i>	14.238	534,343	TX0353L6E001907	79,220
<b>Total Federal Assistance Listing Number # 14.238</b>				<b>511,539</b>

**FORT BEND COUNTY WOMEN'S CENTER, INCORPORATED**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2020**

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>Pass-Through Programs From:</b>				
<u>Fort Bend County</u>				
Community Development Block Grant*	14.218	46,171	B-19-UC-48-0004	\$ 46,171
Emergency Solutions Grant**	14.231	64,612	E-19-UC-48-0003	64,012
Emergency Solutions Grant under COVID Relief- COVID-19**	14.231	222,660	E-20-UW-48-0004	118,705
<u>City of Houston</u>				
Emergency Solutions Grant**	14.231	68,618	S-10-MC-48-0002	9,940
Emergency Solutions Grant**	14.231	104,451	460-001-3805	89,751
Community Development Block Grant*	14.218	23,149	S-10-MC-48-0002	11,396
Community Development Block Grant*	14.218	10,054	460-001-3805	10,054
<b>*Total Community Development Block Grants/Entitlement Grants Cluster (Federal Assistance Listing Number # 14.218)</b>				<b>67,621</b>
<u>Houston Area Women's Center</u>				
Emergency Solutions Grant - CARES Act - COVID-19**	14.231	62,624	460-001-6153	62,624
<b>**Total Emergency Solutions Grants Program (Federal Assistance Listing Number # 14.231)</b>				<b>345,032</b>
<u>Harris County Domestic Violence Coordinating Council</u>				
Continuum of Care Program - Rapid Re-Housing Program***	14.267	50,000	TX0538D6E001800	37,199
Continuum of Care Program - Rapid Re-Housing Program***	14.267	50,000	TX0538D6E001901	22,223
<b>***Total Continuum of Care Program - Rapid Re-Housing Program Cluster (Federal Assistance Listing Number # 14.267)</b>				<b>767,495</b>
<b>Total U.S. Department of Housing and Urban Development</b>				<b>1,691,687</b>
<b>U.S. Department of Treasury</b>				
<b>Pass-Through Programs From:</b>				
<u>Harris County Domestic Violence Coordinating Council</u>				
Continuum of Care Program - Greater Houston COVID-19 Recovery Funding - COVID-19	21.019	55,000	N/A	55,000
Coronavirus Relief Fund - COVID-19	21.019	40,000	SLT0119	40,000
<b>Total U.S. Department of Treasury</b>				<b>95,000</b>
<b>Total Expenditures of Federal Awards</b>				<b>\$ 3,758,824</b>

The accompanying notes are an integral part of this schedule.

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

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

*For the Year Ended December 31, 2020*

**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, 2020. 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, 2020*

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

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

**I. Prior Audit Findings**

None reported

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

***CORRECTIVE ACTION PLAN***

***For the Year Ended December 31, 2020***

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

**I. Corrective Action Plan**

Not applicable