

---

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

**FEDERAL SINGLE AUDIT REPORT**

**For the Year Ended December 31, 2023**

---



*CPAs and Professional Consultants*

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

**TABLE OF CONTENTS**

	<b><u>Page</u></b>
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	6
Schedule of Expenditures of Federal Awards	8
Notes to Schedule of Expenditures for Federal Awards	10
Summary Schedule of Prior Audit Findings	11
Corrective Action Plan	12

**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, 2023, 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 18, 2024.

**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 or significant deficiencies 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.

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

Houston, Texas  
June 25, 2024

**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, 2023. 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, 2023.

***Basis for Opinion On Each Major Federal Program***

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

We are required to be independent of the 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, 2023, and have issued our report thereon dated June 25, 2024, 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 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  
June 25, 2024

**FORT BEND COUNTY WOMEN'S CENTER, INCORPORATED**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
*For the Year Ended December 31, 2023*

**I. Summary of Auditors' Results**

**Financial Statements**

---

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

**Federal Awards**

---

Internal control over major programs:	
Material weakness (es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	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>U.S. Department of Housing and Urban Development</b> <i>Continuum of Care Program - Rapid Re-Housing Program</i>	14.267
<b>U.S. Department of Treasury</b> <i>American Rescue Plan Act - State and Local Fiscal Recovery Funds, COVID-19</i>	21.027
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, 2023***

**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, 2023**

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	39-7828-00 LRO 007	\$ 41,324
Emergency Food and Shelter Program	97.024	74,542	40-7828-00 LRO 007	74,542
<b>Total U.S. Department of Homeland Security</b>				<b>115,866</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	129,840	HHS001108000001	82,187
Family Violence Prevention Services / DV Shelter & Supportive Services - SNRP - ARP, Covid-19	93.671	55,302	HHS001108000001	42,370
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, Covid-19	93.671	60,630	HHS000380000008	30,276
Total ALN 93.671				276,904
Temporary Assistance for Needy Families	93.558	254,360	HHS000380000008	173,354
Temporary Assistance for Needy Families	93.558	237,959	HHS001102100001	94,721
Total ALN 93.558				268,075
Family Violence Prevention Services / SA Crisis Services	93.497	201,658	HHS000380000008	134,439
Family Violence Prevention Services / SA Crisis Services	93.497	202,956	HHS000380000008	67,652
Total ALN 93.497				202,091
Social Services Block Grant	93.667	24,426	HHS000380000008	11,470
<b>Total U.S. Department of Health &amp; Human Services</b>				<b>758,540</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	3328305	826,761
Victims of Crime Act Formula Grant Program (VOCA)	16.575	1,136,841	3328306	309,967
Total ALN 16.575				1,136,728
<b>Total U.S. Department of Justice</b>				<b>1,136,728</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	1,806,270	TX0166L6E002114	1,358,038
Continuum of Care Program - Rapid Re-Housing Program	14.267	2,380,272	TX0166L6E002215	525,283
Continuum of Care Program - Rapid Re-Housing Program	14.267	574,002	TX0568D6E002102	384,577
<b>Pass-Through Harris County Domestic Violence Coordinating Council:</b>				
Continuum of Care Program - Rapid Re-Housing Program	14.267	70,000	TX0429L6E002106	16,222
Continuum of Care Program - Rapid Re-Housing Program	14.267	40,000	TX0429L6E002207	7,231
Total ALN 14.267				2,291,351

**FORT BEND COUNTY WOMEN'S CENTER, INCORPORATED**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2023**

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	\$ 574,531	TX0353L6E002109	\$ 477,927
Shelter Plus Care	14.238	574,531	TX0353L6E002210	93,382
Total ALN 14.238				<u>571,309</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	89,000	E-21-UC-48-0004	89,000
Emergency Solutions Grant CV Program	14.231	382,521	E-21-UW-48-0004	33,990
<b>Pass-Through City of Houston:</b>				
Emergency Solutions Grant	14.231	159,538	S-10-MC-48-002	40,273
Emergency Solutions Grant	14.231	187,938	S-10-MC-48-002	148,214
Total ALN 14.231				<u>311,477</u>
<b>Total U.S. Department of Housing and Urban Development</b>				<u><b>3,239,137</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>\$ 5,500,271</b></u>

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, 2023*

**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, 2023. 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, 2023***

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

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

**I. Prior Audit Findings**

None reported

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

***CORRECTIVE ACTION PLAN***

***For the Year Ended December 31, 2023***

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

**I. Corrective Action Plan**

Not applicable