

---

FORT BEND  
INDEPENDENT SCHOOL DISTRICT

FEDERAL SINGLE AUDIT REPORT

For the Year Ended  
June 30, 2024

---



*CPAs and Professional Consultants*

# FORT BEND INDEPENDENT SCHOOL DISTRICT

## TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit</u>
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1	
Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	3	
Schedule of Findings and Questioned Costs	6	
Schedule of Expenditures of Federal Awards	8	K-1
Notes to Schedule of Expenditures of Federal Awards	10	K-2
Summary Schedule of Prior Audit Findings	12	
Corrective Action Plan	13	

**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 Trustees  
Fort Bend Independent School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Fort Bend Independent School District (the “District”), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements and have issued our report thereon dated **November 18, 2024**.

***Report on Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the District’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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’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 or significant deficiencies may exist that were not identified.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the District’s financial statements are free from 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*.

To the Board of Trustees  
Fort Bend Independent School District

***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 purpose.

*Whitley Penn LLP*

Houston, Texas  
November 18, 2024

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR 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 Trustees  
Fort Bend Independent School District

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

***Opinion On Each Major Federal Program***

We have audited Fort Bend Independent School District’s (the “District”) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District’s major federal programs for the year ended June 30, 2024. The District’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 District’s complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

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

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

We are required to be independent of the District 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 District’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 District’s federal programs.

### ***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 District'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 District'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 District'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 District'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 District'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 Trustees  
Fort Bend Independent School District

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 governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 18, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Houston, Texas  
November 18, 2024

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended June 30, 2024**

**I. Summary of Auditors' Results**

**Financial Statements**

---

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

**Federal Awards**

---

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Type of auditors' report issued on compliance with major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) ?	No

**Identification of major programs:**

<u>Name of Federal Program or Cluster</u>	<u>Assistance Listing Number (ALN)</u>
<i>Child Nutrition Cluster</i>	10.553; 10.555
<i>COVID-19 - Texas COVID Learning Acceleration Supports (ESSER III)</i>	84.425U
<i>COVID-19 - ARP Homeless I-TECHY Supplemental</i>	84.425W
<i>COVID-19 - ARP Homeless II</i>	84.425W
<i>COVID-19 - Elementary and Secondary School Emergency Relief II (ESSER II)</i>	84.425D
<i>COVID-19 - Elementary and Secondary School Emergency Relief III (ESSER III)</i>	84.425U
Dollar Threshold Considered Between Type A and Type B Federal Programs	\$3,000,000
Auditee qualified as low risk auditee?	Yes



**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
***SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)***  
***For the Year Ended June 30, 2024***

**II. Financial Statement Findings**

None noted

**III. Federal Awards Findings and Questioned Costs**

None noted

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2024**

**Exhibit K-1**  
**Page 1 of 2**

Fund Code	(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Federal Assistance Listing Number	(2a) Pass-Through Entity Identifying Number	(3) Federal Expenditures
<b>U.S. Department of Education</b>				
<b>Passed Through Texas Education Agency:</b>				
211	ESEA, Title I, Part A - Improving Basic Programs 2022-2023	84.010A	23610101079907	\$ 3,104,848
211	ESEA, Title I, Part A - Improving Basic Programs 2023-2024	84.010A	24610101079907	11,935,476
211	Title I - School Improvement -2022-2023	84.010A	23610141079907	22,889
	Total ALN 84.010			15,063,213
224	IDEA - Part B, Formula	84.027A	236600010799076600	1,913,893
224	IDEA - Part B, Formula	84.027A	246600010799076600	12,607,727
225	IDEA - Part B, Preschool	84.173A	236610010799076610	50,309
225	IDEA - Part B, Preschool	84.173A	246610010799076610	108,383
226	High Cost Fund 2023-2024	84.027A	66002406	244,357
284	COVID-19 - IDEA B Formula ARP 2022-2023	84.027X	225350020799075350	733,187
285	COVID-19 - IDEA B Preschool ARP 2022-2023	84.173X	225360020799075360	69,951
315	IDEA - Part B, Disc (Deaf)	84.027A	236600110799076673	22,005
315	IDEA - Part B, Disc (Deaf)	84.027A	246600110799076673	164,685
	Total Special Education Cluster (ALN 84.027, 84.173)			15,914,497
206	Texas Education for Homeless Children and Youth	84.196A	234600057110029	2,158
206	Texas Education for Homeless Children and Youth	84.196A	244600057110036	119,597
	Total ALN 84.196			121,755
244	Perkins V: Strengthening CTE For 21st Century	84.048A	23420006079907	153,660
244	Perkins V: Strengthening CTE For 21st Century	84.048A	24420006079907	622,786
	Total ALN 84.048			776,446
255	ESEA, Title II, Part A, Supporting Effective Instruction	84.367A	23694501079907	404,587
255	ESEA, Title II, Part A, Supporting Effective Instruction	84.367A	24694501079907	1,436,972
255	National Candiacy Cohort 23-24	84.367A	236945157110014	42,374
	Total ALN 84.367			1,883,933
263	Title III, Part A, English Language Acquisition and Language Enhancement	84.365A	23671001079907	622,138
263	Title III, Part A, English Language Acquisition and Language Enhancement	84.365A	24671001079907	1,027,200
	Total ALN 84.365			1,649,338
288	Title VI, Part A, Summer School LEP	84.369A	69552202	63,187
279	COVID-19 - Texas COVID Learning Acceleration Supports (ESSER III)	84.425U	21528042079907	246,372
278	COVID-19 - ARP Homeless I-TECHY Supplemental	84.425W	215330017110029	140,352
280	COVID-19 - ARP Homeless II	84.425W	21533002079907	320,691
281	COVID-19 - Elementary and Secondary School Emergency Relief II (ESSER II)	84.425D	21521001079907	411,514
282	COVID-19 - Elementary and Secondary School Emergency Relief III (ESSER III)	84.425U	21528001079907	30,532,418
	Total ALN 84.425			31,651,347
289	Title IV, Part A	84.424A	23680101079907	174,851
289	Title IV, Part A	84.424A	24680101079907	761,119
	Total ALN 84.424			935,970
340	IDEA C Early Intervention (Deaf)	84.181A	233911010799073911	4,505
340	IDEA C Early Intervention (Deaf)	84.181A	243911010799073911	6,171
	Total ALN 84.181			10,676
	<b>Total U.S. Department of Education</b>			<b>68,070,362</b>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2024**

**Exhibit K-1**  
**Page 2 of 2**

Fund Code	(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Federal Assistance Listing Number	(2a) Pass-Through Entity Identifying Number	(3) Federal Expenditures
	<b>U.S. Department of Agriculture</b>			
	<b>Passed Through Texas Department of Agriculture:</b>			
240	Supply Chain Assistance	10.555	NT4XL1YGLGC5	3,321,727
240	USDA Commodities	10.555	NT4XL1YGLGC5	2,606,069
	<b>Passed Through Texas Education Agency:</b>			
240	School Breakfast Program	10.553	71402401	5,143,237
240	School Breakfast Program - SSO	10.553	71402401	57,575
240	National School Lunch Program	10.555	71302401	22,202,626
240	National School Lunch Program - SSO	10.555	71302401	165,835
	Total Child Nutrition Cluster (ALN 10.553, 10.555)			<u>33,497,069</u>
	<b>Passed Through Texas Department of Agriculture:</b>			
240	Child and Adult Food Care Program	10.558	NT4XL1YGLGC5	443,269
240	State Administrative Expense (SAE) Funds	10.560	NT4XL1YGLGC5	42,000
	<b>Total U. S. Department of Agriculture</b>			<u><b>33,982,338</b></u>
	<b>U.S. Department of Justice</b>			
	<b>Passed Through Office of Governor, Criminal Justice Division:</b>			
288	Campus Victim Assistance Program K-12	16.575	3794104	31,475
288	Campus Victim Assistance Program K-12	16.575	3794104	240,593
	Total ALN 16.575			<u>272,068</u>
	<b>Total U. S. Department of Justice</b>			<u><b>272,068</b></u>
	<b>U.S. Department of Health and Human Services</b>			
	<b>Passed Through Texas Health and Human Services Commission:</b>			
272	Medicaid Administrative Claiming Program (MAC)	93.778	HHS000537900266	323,384
	Total Medicaid Cluster (ALN 93.778)			<u>323,384</u>
	<b>Total U. S. Department of Health and Human Services</b>			<u><b>323,384</b></u>
	<b>Total Expenditures of Federal Awards</b>			<u><b>\$ 102,648,152</b></u>

**FORT BEND INDEPENDENT SCHOOL DISTRICT**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2024**

**Exhibit K-1**

**Note 1 - Basis of Accounting**

The District accounts for all awards under federal programs in the General and Certain Special Revenue Funds in accordance with the Texas Education Agency's *Financial Accountability System Resource Guide*. These programs are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are 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. Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement. Pass-through entity identifying numbers are presented where available.

Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and accordingly, when such funds are received, they are recorded as unearned revenues until earned. Generally, unused balances are returned to the grantor at the close of specified project periods. The District has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**Note 2 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the District under programs of the federal government for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.

**Note 3 - Reconciliation to Basic Financial Statements**

The following is a reconciliation of expenditures of federal awards per Exhibit K-1 and federal revenues reported on Exhibit C-3 of the District's Annual Comprehensive Financial Report:

<b>Total Expenditures of Federal Awards on Exhibit K-1</b>	\$ 102,648,152
School Health and Related Services (SHARS)	2,214,240
Reserve Officers' Training Corps (ROTC)	882,945
E-Rate	1,690,188
<b>Federal Revenues Reported on Exhibit C-3</b>	<u>\$ 107,435,525</u>

**FORT BEND INDEPENDENT SCHOOL DISTRICT****NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)****For the Year Ended June 30, 2024****Note 4 - General Fund Expenditures**

Federal awards reported in the general fund are summarized as follows:

<b>Program or Source</b>	<b>Federal ALN</b>	<b>Amount</b>
School Health and Related Services (SHARS)	N/A	\$ 2,214,240
Reserve Officers' Training Corps (ROTC)	12.000	882,945
E-Rate	N/A	417,917
<b>Indirect Costs:</b>		
ESEA Title I, Part A, Improving Basic Programs	84.010A	768,364
Title I - School Improvement	84.010A	1,418
IDEA - Part B, Formula	84.027A	613,854
IDEA - Part B, Preschool	84.173A	8,518
Texas Education for Homeless Children and Youth	84.196A	5,447
ESEA, Title II, Part A: Supporting Effective Instruction	84.367A	79,906
Title III, Part A, English Language Acquisition and Language Enhancement	84.365A	95,960
COVID-19 - ARP Homeless I-TECHY Supplemental	84.425W	10,352
COVID-19 - ARP Homeless II	84.425W	43,220
COVID-19 - Elementary and Secondary School Emergency Relief II (ESSER II)	84.425D	229,397
COVID-19 - Elementary and Secondary School Emergency Relief III (ESSER III)	84.425U	4,095,956
Title IV, Part A	84.424A	36,057
<b>Total</b>		<u><u>\$ 9,503,551</u></u>

## **FORT BEND INDEPENDENT SCHOOL DISTRICT**

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

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

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

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

#### **I. Prior Audit Findings**

None reported

## **FORT BEND INDEPENDENT SCHOOL DISTRICT**

### ***CORRECTIVE ACTION PLAN***

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

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

#### **I. Corrective Action Plan**

Not Applicable