

Guadalupe County, Texas

Single Audit Report

For the Fiscal Year Ended September 30, 2024

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For the Fiscal Year Ended September 30, 2024
Table of Contents

Page

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 and State Program, Report on Internal Control over Compliance Required by the Uniform Guidance and Texas Grant Management Standards and Report on Schedules of Expenditures of Federal and State Awards	3
Schedule of Findings and Questioned Costs	6
Schedule of Expenditures of Federal Awards	8
Schedule of Expenditures of State Awards	9
Notes to the Schedules of Expenditures of Federal and State Awards.....	10

**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 Honorable Judge and
Member of the Commissioners Court
Guadalupe 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 (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Guadalupe County, Texas (the County), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 31, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) 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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County'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 County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

The Honorable Judge and
Member of the Commissioners Court
Guadalupe County, Texas

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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Austin, Texas
April 16, 2025

Independent Auditor's Report on Compliance for Each Major Federal and State Program, Report on Internal Control over Compliance Required by the Uniform Guidance and Texas Grant Management Standards and Report on Schedule of Expenditures of Federal and State Awards

To the Honorable Judge and
Member of the Commissioners Court
Guadalupe County, Texas

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited Guadalupe County, Texas's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and Texas Grant Management Standards (TxGMS) that could have a direct and material effect on each of the County's major federal and state programs for the year ended September 30, 2024. The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Guadalupe County, Texas 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 and state programs for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal and State 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*); 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); and TxGMS. Our responsibilities under those standards, the Uniform Guidance, and TxGMS 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 County 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 and state program. Our audit does not provide a legal determination of the County'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 County's federal and state programs.

The Honorable Judge and
Member of the Commissioners Court
Guadalupe County, Texas

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 County'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*, the Uniform Guidance, and TxGMS 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 County's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and TxGMS, 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 County'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 County'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 and TxGMS, but not for the purpose of expressing an opinion on the effectiveness of the County'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 or state 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 or state 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 or state 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.

The Honorable Judge and
Member of the Commissioners Court
Guadalupe County, Texas

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.

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 and TxGMS. Accordingly, this report is not suitable for any other purpose.

Report on Schedules of Expenditures of Federal and State Awards Required by the Uniform Guidance and TxGMS

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon, dated March 31, 2025, 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 schedules of expenditures of federal and state awards are presented for purposes of additional analysis as required by the Uniform Guidance and TxGMS 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 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 schedules of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Austin, Texas
April 16, 2025

Guadalupe County, Texas

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended September 30, 2024

Section 1. Summary of the Auditor's Results

Financial Statements

An unmodified opinion was issued on the financial statements.

Internal control over financial reporting:

Material weakness(es) identified? ☐ Yes ☒ No

Significant deficiency(s) identified that are not
considered a material weakness? ☐ Yes ☒ None reported

Noncompliance material to financial statements noted? ☐ Yes ☒ No

Federal and State Awards

Internal control over major programs

Material weakness(es) identified? ☐ Yes ☒ No

Significant deficiency(s) identified that are not
considered a material weakness? ☐ Yes ☒ None reported

An unmodified opinion was issued on compliance for major federal and state programs.

Any audit findings disclosed that were required to be
reported under Uniform Guidance or Texas Grant
Management Standards? ☐ Yes ☒ No

Identification of major federal programs:

21.027 – COVID-19: Coronavirus State and Local Fiscal Recovery Funds

Identification of major state programs:

Rural Law Enforcement Salary Assistance Program

Dollar threshold used to distinguish between type A
and type B programs:

Federal and State - \$750,000

Auditee qualified as a low-risk auditee? ☐ Yes ☒ No

Guadalupe County, Texas

Schedule of Findings and Questioned Costs – Continued
For the Fiscal Year Ended September 30, 2024

Section 2. Financial Statement Findings

None

Section 3. Findings and Questioned Costs for Federal and State Awards

None

Section 4. Prior Year Findings

None

Guadalupe County, Texas

Schedule of Expenditures of Federal Awards For the Fiscal Year Ended September 30, 2024

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Assistance Listing Number	Pass-through Identification Number	Direct	Total
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass-through Texas Attorney General				
Child Support Services	93.563	None	\$ 76,606	\$ 76,606
Child Support Services (Sherriff)	93.563	None	22,394	22,394
Total Child Support Services			99,000	99,000
Pass-through Texas Juvenile Justice Department (TJJD)				
Title IVE - Enhanced Administrative Claims	93.658	E-2007-094	3,049	3,049
Total U.S. Department of Health and Human Services			102,049	102,049
U.S. DEPARTMENT OF JUSTICE, CRIMINAL DIVISION				
Equitable Sharing Program	16.922	None	77,080	77,080
Total U.S. Department of Justice, Criminal Division			77,080	77,080
U.S. DEPARTMENT OF HOMELAND SECURITY				
Pass-through Federal Emergency Management Agency (FEMA)- Texas Office of the Governor				
Homeland Security Grants Program (HSGP)-Mobile Command and Communications Platform	97.067	None	208,411	208,411
Homeland Security Grants Program (HSGP)-Mobile Surveillance Camera System Trailer	97.067	None	14,031	14,031
Total U.S. Department of Homeland Security			222,442	222,442
U.S. DEPARTMENT OF THE TREASURY				
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027	None	5,770,824	5,770,824
Total U.S. Department of the Treasury			5,770,824	5,770,824
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 6,172,395	\$ 6,172,395

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

Guadalupe County, Texas

Schedule of Expenditures of State Awards
For the Fiscal Year Ended September 30, 2024

Grantor/Pass-Through Grantor Program or Cluster Title	Award Number	Expenditures
TEXAS DEPARTMENT OF MOTOR VEHICLES		
Pass-through Travis County Sheriff's Combined Auto Theft Task Force	608-24-2270000	\$ 161,895
Pass-through City of San Antonio Regional Auto Crimes Taskforce (ReACT)	608-24-SPD0000	110,229
Total Texas Department of Motor Vehicles		272,124
TEXAS INDIGENT DEFENSE COMMISSION		
Indigent Defense Formula Grant	212-14-094	76,680
Total Texas Indigent Defense Commission		76,680
TEXAS VETERANS COMMISSION		
Veterans Treatment Court Grant	GT-VTC2-015	44,742
Total Texas Veterans Commission		44,742
TEXAS OFFICE OF ATTORNEY GENERAL		
Statewide Automated Victim Notification Service	202021-44900-385.01	18,030
Total Texas Office of Attorney General		18,030
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS		
Rural Law Enforcement Salary Assistance Program (SB22) - Sheriff	IA-0000000528	500,000
Rural Law Enforcement Salary Assistance Program (SB22) - Prosecutor	IA-0000000438	275,000
Professional Prosecutor Office Apportionment	None	22,500
Total Texas Comptroller of Public Accounts		797,500
TOTAL EXPENDITURES OF STATE AWARDS		\$ 1,209,076

The Notes to the Schedule of Expenditures of State Awards are an integral part of this schedule.

Guadalupe County, Texas

Notes to the Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended September 30, 2024

Note 1. General

The accompanying schedules of expenditures of federal and state awards present the activity of all applicable federal and state awards of Guadalupe County, Texas (the County). Federal and state awards received directly from federal and state agencies as well as federal and state awards passed through other government agencies are included in the respective schedule.

Note 2. Basis of Accounting

The accompanying schedules of expenditures of federal and awards are presented using the modified accrual basis of accounting. Expenditures are recognized when the related fund liability is incurred. Federal and state grants 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 deferred revenue until earned.

Note 3. Relationship to Federal Financial Reports

Grant expenditure reports as of September 30, 2024, which have been submitted to grantor agencies will, in some cases, differ slightly from amounts disclosed herein. The reports prepared for grantor agencies are typically prepared at a later date and often reflect refined estimates of year-end accruals. The reports will agree at termination of the grant as the discrepancies noted are timing differences.

Note 4. Indirect Cost Rate

The County has not elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.