

PRINCE GEORGE'S COUNTY, MARYLAND

REPORT ON SINGLE AUDIT

YEAR ENDED JUNE 30, 2019

**PRINCE GEORGE'S COUNTY, MARYLAND
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2019**

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 THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE	3
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	6
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	11
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	12



**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***

Members of the County Council
Prince George's County Government

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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Prince George's County Government (the County) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 31, 2019. Our report includes a reference to other auditors who audited the financial statements of Prince George's County Memorial Library System and Prince George's County Community Television, Inc., discretely presented component units, as described in our report on the County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those other auditors. This report does not include the results of our testing of internal control over financial reporting or compliance and other matters for the Prince George's County Public Schools, Prince George's County Housing Authority, Prince George's County Revenue Authority, Prince George's County Industrial Development Authority, Prince George's County College and Prince George's County Redevelopment Authority as we have issued separate reports for these entities. The financial statements of Prince George's County Community Television, Inc. were not audited in accordance with *Government Auditing Standards* and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with Prince George's County Community Television, Inc.

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) to determine the 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 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Responses as item 2019-001 that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County'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 determination of financial statement amounts. 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 County's Response to Finding

The County's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Responses. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 result 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.



CliftonLarsonAllen LLP

Baltimore, Maryland
December 31, 2019



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE,
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

Members of the County Council
Prince George's County, Maryland

Report on Compliance for Each Major Federal Program

We have audited Prince George's County, Maryland's (the County) 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 County's major federal programs for the year ended June 30, 2019. The County's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

The County's basic financial statements also include the operations of the Prince George's Community College, Board of Education of Prince George's County, Prince George's County Memorial Library System, Prince George's Community Television, Inc., Revenue Authority of Prince George's County, Prince George's County Housing Authority, Prince George's County Industrial Development Authority, and the Prince George's County Redevelopment Authority which may have received federal awards, and which are not included in the accompanying schedule of expenditures of federal awards for the year ended June 30, 2019. Our audit, described below, did not include the operations of these entities because other auditors were engaged to perform audits (when required) in accordance with the Uniform Guidance.

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.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County'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. *Code of Federal Regulations 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 County'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 County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2019.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2019-002 and 2019-003. Our opinion on each major federal program is not modified with respect to these matters.

The County's responses to the noncompliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with 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 County'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 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 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, as described in the

accompanying Schedule of Findings and Questioned Costs as items 2019-002 and 2019-003, that we consider to be significant deficiencies.

The County's responses to the internal control over noncompliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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 result of that testing based on the requirements of 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, 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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 31, 2019, 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. Our report includes a reference to other auditors who audited the financial statements of Prince George's County Memorial Library System and Prince George's County Community Television, Inc., as described in our report on the County's financial statements. The federal expenditures, where applicable, for the Board of Education of Prince George's County, the Prince George's Community College, the Prince George's Housing Authority, the Prince George's Memorial Library, and the Prince George's Community Television, Inc., are not included in the accompanying schedule of expenditures and federal awards. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Uniform Guidance and is not a required part of the basic financial statements. The schedule of expenditures of federal awards 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. Such 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 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 information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Baltimore, Maryland
March 17, 2020

**PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2019**

Federal Agency/Pass-Through Entity Program Name	CFDA Number	Pass-Through Entity Number	Federal Expenditures by Program	Total Federal Expenditures	Sub-Recipient Expenditures
U.S. DEPARTMENT OF AGRICULTURE (USDA)					
PASS-THROUGH MARYLAND					
DEPARTMENT OF HEALTH AND MENTAL HYGIENE (DHMH)					
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)					
WIC	10.557	WI197WIC	\$ 2,103,101		
WIC Breastfeeding Peer Counseling	10.557	WIB37BPC	126,944		
WIC Vouchers	10.557	none	10,025,867	\$ 12,255,912	\$ -
PASS-THROUGH MARYLAND					
DEPARTMENT OF HUMAN SERVICES (MDHS)					
Programs of the Snap Cluster					
Food Stamp Employment & Training	10.551	N00G0002	26,310		
Food Stamp Employment & Training	10.561	N00G0002	161,074	187,384	-
Subtotal SNAP Cluster:				187,384	-
PASS-THROUGH MARYLAND					
DEPARTMENT OF EDUCATION					
Child and Adult Care Food Program	10.558	none	75,640	75,640	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE				12,518,936	-
U.S. DEPARTMENT OF COMMERCE					
Direct					
Special Oceanic and Atmospheric Projects					
NOAA Marine Debris Program	11.460		3,564	3,564	-
TOTAL U.S. DEPARTMENT OF COMMERCE				3,564	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)					
Direct					
Programs of the CDBG - Entitlement Grants Cluster:					
Community Development Block Grant	14.218		5,226,497		
Community Development Block Grant- Loans	14.218		4,393,704		
ARRA-NSP Loans	14.218		1,442,664	11,062,865	3,043,842
Subtotal CDBG - Entitlement Grants Cluster				11,062,865	3,043,842
Emergency Solutions Grant Program					
Hearth Act Emergency Solutions	14.231		610,428	610,428	186,491
Home Investment Partnerships Program (HOME)					
Home Investment Partnerships Program	14.239		919,655		
Home Investment Partnerships Program- Loans	14.239		20,696,570	21,616,225	516,292
Continuum of Care Program					
Continuum of Care	14.267		793,641		
Coordinated Entry	14.267		40,947		
Transitional Housing Program	14.267		653,114		
Homeless Management Information System	14.267		90,065		
Transitional Center for Men	14.267		97,142		
Permanent Housing Program for People with Disabilities	14.267		648,849	2,323,758	-
PASS-THROUGH STATE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT					
Community Development Block Grants	14.228	none	93,123	93,123	-
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				35,706,399	3,746,625
U.S. DEPARTMENT OF JUSTICE (DOJ)					
Direct					
Asset Forfeiture	16.922		5,218,751	5,218,751	-
Human Trafficking Task Force	16.320		132,754	132,754	-
Special Data Collection and Statistical Studies	16.734		44,100	44,100	-
JAG	16.738		68,755		
JAG Local	16.738		217,976	286,731	-
DNA Backlog Reduction Program					
DNA Capacity Enhancement and Backlog Reduction	16.741		230,088	230,088	-
Second Chance Act Reentry Initiative					
Smart Reentry	16.812		414,501	414,501	-
Subtotal Direct Programs				6,326,925	-
State Criminal Alien Assistance Program					
SCAPP - States Alien Assistance Program	16.606		461,074	461,074	-

**PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2019**

Federal Agency/Pass-Through Entity Program Name	Federal Catalog Number	Pass-Through Entity Number	Federal Expenditures by Program	Total Federal Expenditures	Sub-Recipient Expenditures
U.S. DEPARTMENT OF JUSTICE (DOJ) (cont.)					
PASS-THROUGH GOVERNORS OFFICE OF CRIME CONTROL AND PREVENTION					
Crime Victim Assistance					
Bilingual Victim Advocacy & Victim Assistance	16.575	VOCA-2016-0051	24,504		
Special Victim Assistant	16.575	VOCA-2016-0049	7,076		
Family Justice	16.575	VOCA-2016-0039	199,198		
Supportive Assistance & Financial Empowerment	16.575	VOCA-2016-0072	157,060		
Supporting Victim	16.575	VOCA-2015-0055	16,649		
Child Advocacy Center Accreditation Support	16.575	VOCA-2015-0081	25,000		
Victim Advocacy SAFE	16.575	VOCA-2017-0098	386,334		
Changing Lives, Restoring Hope	16.575	VOCA-2017-0091	<u>317,051</u>	1,132,872	-
Violence Against Women Formula Grants					
Violence Against Women	16.588	VAWA-2018-0013	42,676		
Victim Assistance	16.588	VAWA-2018-0015	4,936		
Economic Justice Initiative	16.588	VAWA-2018-0044	7,700		
Violence Against Women	16.588	VAWA-2017-0063	<u>40,188</u>	95,500	-
Project Safe Neighborhoods	16.609	PSNM-2017-0001	63,904		
Project Safe Neighborhoods	16.609	PSNM-2017-0002	<u>53,421</u>	117,325	-
Edward Byrne Memorial Justice Assistance Grant Program					
Crime Reduction Initiative	16.738	BJAG-2015-0034	208		
Child Advocacy Training	16.738	BJAG-2016-0008	13,236		
Mental Health Unit	16.738	BJAG-2015-0040	66,895		
Backlog Reduction	16.738	BJAG-2014-0072	3,909		
Overtime Initiative	16.738	BJAG-2016-0019	<u>17,408</u>	101,656	-
TOTAL U.S. DEPARTMENT OF JUSTICE				<u>8,235,352</u>	-
U.S. DEPARTMENT OF LABOR (DOL)					
PASS-THROUGH SENIOR SERVICES AMERICA, INC. (SSA)					
Senior Community Service Employment Program					
Senior Community Service Employment	17.235	none	592,623	<u>592,623</u>	-
TOTAL U.S. DEPARTMENT OF LABOR				<u>592,623</u>	-
U.S. DEPARTMENT OF TRANSPORTATION (DOT)					
PASS-THROUGH MARYLAND DEPARTMENT OF TRANSPORTATION (MDOT)					
Highway Research and Development Program					
Safe Routes to Schools	20.200	none	202,130	202,130	-
Programs of the Highway Planning and Construction Cluster					
Brandywine Road Bridge	20.205	none	97,597		
Sunnyside Avenue Bridge	20.205	none	1,482,311		
Livingston Road Bridge	20.205	none	<u>135,936</u>	<u>1,715,844</u>	-
Subtotal Highway Planning and Construction Cluster				1,917,974	
Motor Carrier Safety Assistance					
Commercial Vehicle Inspection Program	20.218	PG22STAPO2016	2,738	2,738	-
Programs of the Federal Transit Cluster:					
Statewide Specialized Transportation Assistance Program	20.507	none	152,778		
Ridesharing	20.507	ZD0107	<u>201,384</u>	<u>354,162</u>	-
Subtotal Federal Transit Cluster				354,162	-
Formula Grants for Rural Areas					
Statewide Specialized Transportation Assistance Program (Section 5311)	20.509	none	156,506	156,506	-
Programs of the State and Community Highway Safety Cluster:					
Traffic Safety	20.600	none	46,445		
Traffic Safety	20.600	LE-PGPD-2018-192	<u>80,411</u>	<u>126,856</u>	-
Traffic Safety	20.616	none	79,083	79,083	-
Subtotal State and Community Highway Safety Cluster				205,939	-
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				<u>2,637,319</u>	-
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION					
Direct					
Employment Discrimination Title I of The Americans with Disabilities Act					
Equal Employment Opportunity Commission Work Sharing Agreement	30.011		6,841	<u>6,841</u>	-
TOTAL EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				<u>6,841</u>	-
U.S. ENVIRONMENTAL PROTECTION AGENCY					
Direct					
Solid Waste Management Assistance Grants					
Food Scrap Composting	66.808		6,320	<u>6,320</u>	-
Subtotal Direct Programs				6,320	-

**PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2019**

Federal Agency/Pass-Through Entity Program Name	Federal Catalog Number	Pass-Through Entity Number	Federal Expenditures by Program	Total Federal Expenditures	Sub-Recipient Expenditures
U.S. ENVIRONMENTAL PROTECTION AGENCY (cont.)					
PASS-THROUGH MARYLAND					
DEPARTMENT OF THE ENVIRONMENT (MDOE)					
Chesapeake Bay Program					
Urban Retrofit	66.466	none	224,301		
MDE Western Branch Watershed Restoration Plan	66.466	none	53,240	277,541	-
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				283,861	-
U.S. DEPARTMENT OF EDUCATION (USDE)					
PASS-THROUGH MARYLAND					
STATE DEPARTMENT OF EDUCATION (MSDE)					
Programs of the Special Education-Grants for Infants and Families Cluster: Infant and Toddlers-Part C	84.181	none	(175,321)	(175,321)	-
TOTAL U.S. DEPARTMENT OF EDUCATION				(175,321)	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS)					
Direct					
SOC Implementation					
System of Care Expansion	93.104		1,326,920	1,326,920	-
Low-Income Home Energy Assistance					
Office of Home Energy Programs	93.568		1,097,663	1,097,663	-
Subtotal Direct Programs				2,424,583	-
PASS-THROUGH MARYLAND DEPARTMENT OF HEALTH AND MENTAL HYGIENE (DHMH)					
Public Health Emergency Preparedness					
Public Health Preparedness	93.069	CH823PHP	379,034		
Cities Readiness Initiatives	93.069	CH823PHP	120,291	499,325	-
Birth Defects and Developmental Disabilities - Prevention and Surveillance					
Zika Nurse Project	93.073	FHF92ZBD	26,408	26,408	-
Affordable Care Act					
Personal Responsibility Education	93.092	FHC31PRE	54,571	54,571	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs					
Tuberculosis Control	93.116	CHO14TBF	240,232	240,232	-
Project for Assistance in Transition from Homelessness					
Path Project	93.150	MH 566 OTH	106,652	106,652	106,652
Family Planning Services					
Reproductive Health	93.217	FH095FPG	100,098	100,098	-
Substance Abuse and Mental Health Services- Projects of Regional and National Significance					
Offender Reentry Program	93.243	1H79TI026361-01	114,241	114,241	-
Programs of the Maternal, Infant, and Early Childhood Home Visiting Cluster:					
Home Visiting Goal Plan Strategy	93.505	none	17,500		
Home Visiting	93.505	none	439,290		
Home Visiting	93.505	PHPA-G2792	166,814	623,604	-
Subtotal Maternal, Infant, and Early Childhood Home Visiting Cluster				623,604	-
Children's Health Insurance Program					
Childhood Lead Poisoning	93.767	CHC86ECM	136,243		
MCHP Eligibility Determination	93.767	MA186ACM	177,865		
Administrative Care Coordination	93.767	MA021EPS	114,255	428,363	-
Subtotal Children's Health Insurance Program				428,363	-
Programs of the Medicaid Cluster:					
Medical Assistance Transportation	93.778	MA357GTS	1,694,580		
Administrative Care Coordination	93.778	MA021EPS	520,494		
General Medical Assistance Transportation	93.778	MA357GTS	18,972		
MCHP Eligibility Determination	93.778	MA186ACM	1,190,326	3,424,372	-
Subtotal Medicaid Cluster:				3,424,372	-
Maryland Health Benefit Exchange					
Connector Entity Program for Navigator Services	93.778	none	6,717		
Connector Entity Program for Navigator Services	93.778	06-009	1,559,351	1,566,068	-

**PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2019**

Federal Agency/Pass-Through Entity Program Name	Federal Catalog Number	Pass-Through Entity Number	Federal Expenditures by Program	Total Federal Expenditures	Sub-Recipient Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS)					
PASS-THROUGH MARYLAND DEPARTMENT OF HEALTH AND MENTAL HYGIENE (DHMH) (cont.)					
Promoting Safe and Stable Families					
Placement Stability and Permanency for LGBTQ Children and Youth in Foster Care	93.556	1701229A	179,982	179,982	-
Opioid STR					
Maryland Opioid Rapid Response	93.788	AS018CTG	49,828	49,828	-
HIV Care Formula Grants					
Ryan White B Flex Svcs	93.917	AD485RWS	828,743	828,743	-
Block Grants for Community Mental Health Services					
Block Grants for Community Mental Health	93.958	MH 569 OTH	1,335,429	1,335,429	1,197,048
Block Grants for Prevention and Treatment of Substance Abuse					
Prevention Services	93.959	MU530ADP	474,770		
Federal Fund Treatment Grant	93.959	AS243FED	534,801		
Integration of Sexual Health in Recovery	93.959	AD681INT	255,874		
HIV Testing in Behavioral Health	93.959	AD725TBH	67	1,265,512	289,200
Preventive Health Services -Sexually Transmitted Diseases					
STD Caseworker	93.977	CH032STD	822,353	822,353	-
Maternal and Child Health Services					
Block Grant to the States					
High Risk Infant	93.994	FH362HRI	9,321	9,321	-
PASS-THROUGH MARYLAND DEPARTMENT OF AGING (MDOA)					
Aging Cluster:					
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers					
TITLE III AND VII	93.044	650119/15	1,785,599		
TITLE III AND V	93.044	650118/15	502,998	2,288,597	100,932
Subtotal Aging Cluster				2,288,597	100,932
Medicare Enrollment Assistance					
MIPPA	93.071	653817/15	1,704	1,704	-
Health Insurance Assistance Program					
Senior Health Insurance	93.324	ST-6515-015	59,750	59,750	-
Programs of the Medicaid Cluster:					
Medical Assistance Program					
Maryland Access Point (MAP)	93.778	none	145,424		
Money Follows the Person	93.778	none	39,387	184,811	-
Subtotal Medicaid Cluster				184,811	-
PASS-THROUGH DISTRICT OF COLUMBIA					
DEPARTMENT OF HEALTH (DCH)					
HIV Emergency Relief Project Grants					
Ryan White Part A	93.914	18B022	(14,298)		
FHS Ryan White Part A	93.914	18B022	3,972,348	3,958,050	3,860,488
PASS-THROUGH MARYLAND DEPARTMENT OF HUMAN RESOURCES (MDHR)					
Child Support Enforcement					
Child Support Enforcement Cooperative Reimbursement Agreement (CRA)	93.563	CSEA/CRA-18-019	103,075		
Child Support Enforcement Cooperative Reimbursement Agreement (CRA)	93.563	CSEA/CRA-19-019	172,372		
Child Support Enforcement Cooperative Reimbursement Agreement (CRA)	93.563	CSEA/CRA-18-019	378,240		
Child Support Enforcement Cooperative Reimbursement Agreement (CRA)	93.563	CSA/CRA-19-018	735,617	1,389,304	-
PASS-THROUGH CENTERS FOR DISEASE CONTROL AND PREVENTION (CDC)					
Immunization Cooperative Agreements					
Hepatitis B Prevention	93.268	CH352IMM	67,431		
Immunizations	93.268	CH383IMM	271,578	339,009	-
Adult Viral Hepatitis Prevention and Control					
Hepatitis B & C Care	93.270	AD755HBC	12,862	12,862	-
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance					
Hepatitis B Prevention	93.539	CH383IMM	66		
Immunizations	93.539	CH352IMM	148	214	-
HIV Prevention Activities Health Department Based					
HIV Prevention Services	93.940	AD396PRV	740,933	740,933	-
Innovative State and Local Health Strategies					
Preventing & Managing Diabetes, Heart Disease & Stroke	93.435	none	932,961	932,961	-

**PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2019**

Federal Agency/Pass-Through Entity Program Name	Federal Catalog Number	Pass-Through Entity Number	Federal Expenditures by Program	Total Federal Expenditures	Sub-Recipient Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS) (cont.)					
<u>PASS-THROUGH JUDICIAL INSTITUTE OF MARYLAND</u>					
<u>ADMINISTRATIVE OFFICE OF THE COURTS</u>					
State Court Improvement					
Educational Advocacy Pilot Program	93.586	1526002033M5	1,256	1,256	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				24,009,136	5,554,320
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE (CNCS)</u>					
<u>Direct</u>					
<u>Retired and Senior Volunteer Program</u>					
Community RSVP	94.002		90,198	\$ 90,198	\$ -
<u>Programs of the Foster Grandparent/Senior Companion Cluster:</u>					
Foster Grandparents	94.011		255,540	255,540	-
Subtotal Foster Grandparent/Senior Companion Cluster				255,540	-
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				345,738	-
<u>U.S. DEPARTMENT OF HOMELAND SECURITY (DHS)</u>					
<u>Direct</u>					
<u>Emergency Food and Shelter National Board Program</u>					
Emergency Food and Shelter Program	97.024		250,577	250,577	-
<u>Assistance to Firefighters</u>					
Assistance to Firefighters	97.044		450,570	450,570	-
<u>Hazard Mitigation Grant</u>					
<u>Assistance to Firefighters</u>					
Staffing Adequate Fire/Emergency Response	97.083		1,700,082	1,700,082	-
<u>Disaster Assistance Projects</u>					
Public Assistance Program	97.088		32,043	32,043	-
<u>Homeland Security Biowatch</u>					
Biowatch	97.091		1,276,806	1,276,806	-
Subtotal Direct Programs				3,710,078	-
<u>PASS-THROUGH MARYLAND EMERGENCY MANAGEMENT AGENCY (MEMA)</u>					
<u>Emergency Management Performance Grants</u>					
Emergency Management Performance Grant	97.042	17-SR8854-01	6,945		
Emergency Management Performance Grant	97.042	18-SR8854-01	259,201	266,146	-
<u>Homeland Security Grant Program</u>					
Hazard Mitigation	97.067	PDMCPL03MD2015	5,688		
State Homeland Security	97.067	16-SR8854-02	6,166		
UASI Volunteer and Citizen Corp Program	97.067	18-SR8854-02	95,413		
State Homeland Security Grant Program	97.067	17-SR8854-02	265,735	373,002	-
<u>PASS-THROUGH DISTRICT OF COLUMBIA HOMELAND SECURITY AND EMERGENCY MANAGEMENT AGENCY</u>					
<u>Port Security Grant Program</u>					
Port Security Grant Program	97.056	EMW-2018-PU-00358	11,738	11,738	-
<u>Homeland Security Grant Program</u>					
UASI SWAT	97.067	16UASI645-01	241,990		
UASI Exercise and Training Officer Program	97.067	17UASI543-01	58,669		
UASI NIMS Compliance Officer	97.067	17UASI543-02	103,222		
UASI Volunteer and Citizen Corp Program	97.067	17UASI543-03	202,061		
UASI Regional Planner	97.067	17UASI543-04	177,838		
NIMS Compliance Officer	97.067	17UASI543-05	104,891		
UASI Exercise and Training Officer	97.067	17UASI543-06	499,995		
Regional Planner	97.067	17UASI543-07	111,217		
Radio Communications Network Fiber Interoperability	97.067	17UASI606-01	393,093		
Patient Tracking	97.067	17UASI606-02	159,472		
UASI Radio Communications Network Fiber Interoperability	97.067	17UASI606-03	250,261		
UASI Tactical Equipment for Law Enforcement	97.067	17UASI645-01	155,681		
EMS Surge Capacity	97.067	18UASI543-01	216,371		
HSEMA UASI - Tactical and Ballistic	97.067	18UASI543-02	31,523		
Homeland Security	97.067	18UASI543-06	5,261		
UASI Radio Communication Encryption	97.067	18UASI606-01	314,500		
UASI 911 Center Staffing Study	97.067	18UASI645-01	80,283	3,106,328	-
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				7,467,292	-
TOTAL FEDERAL GRANT EXPENDITURES				\$ 91,631,740	\$ 9,300,945

PRINCE GEORGE'S COUNTY, MARYLAND
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The schedule of expenditures of federal awards presents the activity of all Federal award programs of Prince George's County, Maryland (the County), as defined in Note 1(a) to the County's basic financial statements. All Federal awards received directly from Federal agencies as well as Federal awards passed through other government agencies or other entities are included in the schedule.

NOTE 2 BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting. It includes all Federal awards to the County which had expenditure activity during the year ended June 30, 2019. Several programs are jointly funded by State of Maryland appropriations and Federal awards. The schedule of expenditures of federal awards reflects only that part of the grant activity funded by Federal awards.

NOTE 3 NONCASH FEDERAL AWARDS

Food Vouchers – U.S. Department of Agriculture (USDA): The Special Supplemental Food Program for Women, Infants, and Children (WIC) is a state of Maryland administered program that uses local governments to assist in screening participant eligibility and distribution of WIC vouchers. Distributed WIC vouchers are issued, controlled, collected, valued, audited, and canceled by the state of Maryland. These amounts are included in the schedule of expenditures of federal awards.

NOTE 4 LOAN PROGRAMS

The County participates in the Home Investment Partnerships (HOME) and Community Development Block Grant (CDBG) federal loan programs. The outstanding loan balances as of June 30, 2019 were \$20,967,249 and \$6,697,426, respectively.

NOTE 5 INDIRECT COSTS

The County did not elect the 10% de minimis indirect cost rate.

**PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019**

Section I – Summary of Independent Auditors' Results

Financial Statements

- | | | |
|-----------------------------------------------------------------------------------------------|---------------|---------------------------------------------------------------|
| 1. Type of auditors' report issued: | Unmodified | |
| 2. Internal control over financial reporting: | | |
| • Material weakness(es) identified? | _____ x _____ | yes no |
| • Significant deficiency(ies) identified that are not considered to be material weakness(es)? | _____ | yes x none reported |
| 3. Noncompliance material to financial statements noted? | _____ | yes x no |

Federal Awards

- | | | |
|-------------------------------------------------------------------------------------------------------|---------------|----------------------------------------------------|
| 1. Internal control over major federal programs: | | |
| • Material weakness(es) identified? | _____ | yes x no |
| • Significant deficiency(ies) identified that are not considered to be material weakness(es)? | _____ x _____ | yes none reported |
| 2. Type of auditors' report issued on compliance for major federal programs: | Unmodified | |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | _____ x _____ | yes no |

Identification of Major Federal Programs

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number(s)</u>
HUD – Community Development Block Entitlement Grant Cluster – ARRA	14.218
HUD – Home Investment Partnerships Program	14.239
HUD – Continuum of Care Program	14.267
DOJ – Asset Forfeiture	16.922

- | | | |
|--------------------------------------------------------------------------|---------------------|----------------------------------------------------|
| Dollar threshold used to distinguish between Type A and Type B programs: | \$ <u>2,748,952</u> | |
| Auditee qualified as low-risk auditee? | _____ | yes x no |

**PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019**

Section II – Financial Statement Findings

Finding 2019-001: Preparation of the Comprehensive Annual Financial Report (CAFR)

Condition

Internal controls over financial reporting were inadequate to prevent or detect misstatements during the preparation of the Comprehensive Annual Financial Report (CAFR) /financial statements and in the supporting accounting records, requiring the County to post adjustments.

There were several misstatements in the compilation of the financial statements which were not detected or corrected by Management during the review process and as a result, material audit adjustments were required. These adjustments related to the landfill closure liability, outstanding loan balances, and deferred outflows related to pensions.

Criteria

Statements on Auditing Standards (AU-C 200.14) requires that Management acknowledge and understand that they have responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Cause

Supervisory review over the financial statements was insufficient and as a result, did not detect the errors that were included in the financial statements.

Effect

Amounts included in the financial statements were inaccurate and as a result, material auditor-proposed adjusting journal entries were required to present the financial statements in accordance with generally accepted accounting principles.

Recommendation

We recommend that management review and strengthen its policies and procedures to ensure accurate GAAP financial reporting.

Views of responsible officials and planned corrective actions

Although timeliness improved, controls over review of the financial statements continued to be impacted by vacancies and the departure of key personnel. Steps are being taken to fill the vacancies (3) which should improve the preparation and review of the financial statements. Turnover has necessitated the need for ongoing training which is in progress.

**PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019**

Section III – Federal Award Findings and Questioned Costs

Finding Reference: 2019-002

Federal Agency: U.S. Department of Housing and Urban Development
Compliance Requirement: Special Tests and Provisions – Environmental Reviews
Type of Finding: Significant Deficiency in Internal Control, Noncompliance
Federal Program: 14.218 – Community Development Block Grant Cluster
Grant Award: B-18-UC-24-0002
Prior Year Finding Number: 2018-003

Condition/Context

The County failed to properly document the completion of an environmental review for 2 out of 60 rehabilitation projects.

Criteria

2 CFR 200.303 requires an entity to establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework,” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Uniform Guidance states that projects must have an environmental review unless they meet criteria specified in the regulations that would exempt or exclude them from environmental certification requirements (24 CFR sections 58.1, 58.22, 58.34, 58.35, 570.604).

Cause

The County did not consistently perform their established procedures.

Effect

The County may have completed projects that were not compliant with federal, state, and local environmental standards which may have a negative impact on the surrounding environment.

Questioned Costs

Based on the available information we are unable to determine if there were unallowed costs.

Recommendation

We recommend that the County consistently perform established procedures to ensure that all approved projects meet the environmental review requirement. The review and results are documented prior to the approval and commencement of the CDBG-funded project.

Views of responsible officials and planned corrective actions:

See Corrective Action Plan

**PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019**

Section III – Federal Award Findings and Questioned Costs (Continued)

Finding Reference: 2019-003

Federal Agency: U.S. Department of Housing and Urban Development
Compliance Requirement: Special Tests and Provisions – Rehabilitation
Type of Finding: Significant Deficiency in Internal Control, Non-Compliance
Federal Program: 14.218 - Community Development Block Grant Cluster
Grant Award: B-18-UC-24-0002
Prior Year Finding Number: N/A

Condition/Context

The County failed to document their inspection verifying rehabilitation projects were performed in compliance with applicable laws, codes, and other requirements for 4 out of 60 rehabilitation loans selected for testing.

Criteria

2 CFR 200.303 requires an entity to establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework,” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

24 CFR 570.506 requires that when CDBG funds are used for rehabilitation, the grantee must ensure the work is properly completed.

Cause

The County did not have appropriate controls in place to ensure that inspection of rehabilitation projects were performed in compliance with applicable laws, codes, and other requirement.

Effect

The County may have erroneously funded rehabilitation projects that were not completed properly.

Questioned Costs

Undetermined based on the information provided.

Recommendation

We recommend that the County implement procedures to ensure that each rehabilitation project is inspected in a timely manner to ensure proper completion.

Views of responsible officials and planned corrective actions:

See Corrective Action Plan

Prince George's County Government
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
JUNE 30, 2019

Prince George's County, Maryland respectfully submits the following summary schedule of prior audit findings for the year ended June 30, 2019.

Audit period: June 30, 2019

The findings from the prior audit's schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the prior year.

2018-003

Federal Agency: U.S. Department of Housing and Urban Development
Federal Program Title and CFDA Number: 14.218 – Community Development Block Grant

Compliance Requirement: Special Tests and Provisions – Environmental Reviews

Condition: The County failed to properly document the completion of the environmental review for 3 out of 60 rehabilitation projects.

Status: See Findings 2019-002.

2018-004

Federal Agency: U.S. Department of Housing and Urban Development
Federal Program Title and CFDA Number: 14.239 – Home Investment Partnerships Program (HOME)


Compliance Requirement: Special Tests and Provisions – Maximum Per-Unit Subsidy

Condition: The County failed to document their review of the maximum per-unit Subsidy for multi-family home loans for 1 out of 5 loans selected for testing.

Status: Corrected.

MEMORANDUM

TO: Stephen J. McGibbon, Director
Office of Finance

FROM: Estella Alexander, Director 
Department of Housing and Community Development

DATE: March 11, 2020

SUBJECT: Corrective Action Plan – Single Audit Finding

The provisions of the OMB Uniform Guidance require the auditee to develop a corrective action plan for each audit finding and submit it upon issuance of the audit report to the Federal Single Audit Clearinghouse. Below is the corrective action plan for the finding.

Finding Number: 2019-003

Program: 14.218 – Community Development Block Grant Cluster

Compliance Requirement: Special Tests and Provisions - Rehabilitation

Type of Finding: Significant Deficiency in Internal Control, Noncompliance

Condition: The County failed to document their inspection verifying completion for 4 out of 60 rehabilitation loans selected for testing.

Cause: The County did not have appropriate controls in place to ensure that inspection of rehabilitation projects was properly completed.

Resolution: In 2014, DHCD partnered with the Redevelopment Authority (RDA) and Housing Initiative Partnership (HIP) to administer the Housing Rehabilitation Assistance Program. To ensure that the partners are following the guidelines mandated by HUD, DHCD has established a Rehabilitation Certification Form as part of the close-out checklist to ensure projects are completed properly.

The four files selected were established prior to the RDA and HIP's partnership with the Department.



Responsible Party: Estella Alexander, Director, DHCD

Anticipated corrective action plan completion date:

As a part of the close-out checklist, the Department will continue to complete the Rehabilitation Certification form for each project in order to ensure that every project is completed properly.


Any questions concerning the findings or corrective action plan can be directed to Estella Alexander, Director, DHCD at 301-883-5535.

Thank you.

cc: Adedamola George, Senior Compliance Manager
Edren Lewis, Budget Management Analyst V
Pamela Wilson, Housing Development Program Manager

MEMORANDUM

TO: Stephen J. McGibbon, Director
Office of Finance

FROM: Estella Alexander, Director
Department of Housing and Community Development 

DATE: **March 11, 2020**

SUBJECT: Corrective Action Plan – Single Audit Finding

The provisions of the OMB Uniform Guidance require the auditee to develop a corrective action plan for each audit finding and submit it upon issuance of the audit report to the Federal Single Audit Clearinghouse. Below is the corrective action plan for the finding.

Finding Number: 2019-002 (Repeat Finding, 2018-003)

Program: 14.218 – Community Development Block Grant Cluster

Compliance Requirement: Special Tests and Provisions – Environmental Reviews

Type of Finding: Significant Deficiency in Internal Control, Noncompliance

Condition: The County failed to properly document the completion of the environmental review for 2 out of 60 rehabilitation projects.

Cause: The County did not consistently perform their established procedures.

Resolution: DHCD established Policies and Procedures governing all entitlement programs, including the Community Development Block Grant Program. Environmental review procedures apply as of August 2014, the adoption of the Policies & Procedures Manual.

The two files selected were established in 2008, prior to the adoption of the current Policies and Procedures

Responsible Party: Estella Alexander, Director, DHCD



Anticipated corrective action plan completion date:

The Department will continue to follow the established procedures going forward to ensure that all approved projects meet the environmental review requirement which must be conducted prior to the approval and commencement of the CDBG funded project.

Any questions concerning the findings or corrective action plan can be directed to Estella Alexander, Director, DHCD at 301-883- 5535.

Thank you.

cc: Adedamola George, Senior Compliance Manager
Edren Lewis, Budget Management Analyst V
Pamela Wilson, Housing Development Program Manager