

**PRINCE GEORGE'S COUNTY, MARYLAND**  
**REPORT ON SINGLE AUDIT**  
**YEAR ENDED JUNE 30, 2020**



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**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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 22, 2021. Our report includes a reference to other auditors who audited the financial statements of Prince George's County Memorial Library System, the Revenue Authority of Prince George's County 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 Community 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) 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 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 may exist that have not been identified.

### **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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the 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  
January 22, 2021



**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, 2020. 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 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, 2020. 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, 2020.

**Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

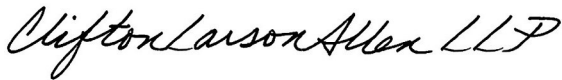
*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 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, 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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated January 22, 2021, 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, the Revenue Authority of Prince George's County 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, Revenue Authority of Prince George's County, Prince George's County Redevelopment Authority, 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  
April 30, 2021

**PRINCE GEORGE'S COUNTY, MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2020**

Federal Agency/Pass-Through Entity Program Name	Federal Catalog Number	Pass-Through Entity Number	Federal Expenditures by Program	Total Federal Expenditures	Sub-Recipient Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE (USDA)</b>					
<b>PASS-THROUGH MARYLAND</b>					
<b>DEPARTMENT OF HEALTH AND MENTAL HYGIENE (DHMH)</b>					
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)					
WIC	10.557	WI197WIC	\$ 2,089,009		
WIC Breastfeeding Peer Counseling	10.557	WIB37BPC	159,976		
WIC Vouchers	10.557	none	9,435,602	\$ 11,684,587	\$ -
<b>PASS-THROUGH MARYLAND</b>					
<b>DEPARTMENT OF HUMAN SERVICES (MDHS)</b>					
Programs of the Snap Cluster:					
Food Stamp Employment & Training	10.561	N00G0002	140,675	140,675	-
Subtotal SNAP Cluster				140,675	
<b>PASS-THROUGH MARYLAND</b>					
<b>DEPARTMENT OF EDUCATION</b>					
Child and Adult Care Food Program	10.558		44,950	44,950	-
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>				<b>11,870,212</b>	<b>-</b>
<b>U.S. DEPARTMENT OF COMMERCE</b>					
<b>Direct</b>					
Special Oceanic and Atmospheric Projects					
NOAA Marine Debris Program	11.460		1,007	1,007	-
<b>TOTAL U.S. DEPARTMENT OF COMMERCE</b>				<b>1,007</b>	<b>-</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)</b>					
<b>Direct</b>					
Programs of the CDBG - Entitlement Grants Cluster:					
Community Development Block Grant	14.218		4,833,592		
Community Development Block Grant- Loans	14.218		5,429,989		
ARRA-NSP Loans	14.218		1,136,897	11,400,478	4,164,312
Subtotal CDBG - Entitlement Grants Cluster				11,400,478	
<b>Emergency Solutions Grant Program</b>					
Hearth Act Emergency Solutions	14.231		614,946	614,946	170,840
<b>Home Investment Partnerships Program (HOME)</b>					
Home Investment Partnerships Program	14.239		1,972,742		
Home Investment Partnerships Program- Loans	14.239		21,793,945	23,766,687	1,972,742
<b>Continuum of Care Program</b>					
Continuum of Care	14.267		833,612		
Coordinated Entry	14.267		111,180		
Transitional Housing Program	14.267		635,140		
Homeless Management Information System	14.267		50,523		
Transitional Center for Men	14.267		232,300		
Permanent Housing Program for People with Disabilities	14.267		629,503	2,492,258	-
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				<b>38,274,369</b>	<b>6,307,894</b>
<b>U.S. DEPARTMENT OF JUSTICE (DOJ)</b>					
<b>Direct</b>					
<b>Asset Forfeiture</b>					
Asset Forfeiture	16.922		343,000	343,000	-
<b>Edward Byrne Memorial Justice Assistance Grant Program</b>					
Services for Trafficking Victims					
Human Trafficking Task Force	16.320		161,343	161,343	-
<b>National Institute of Justice</b>					
Special Data Collections and Statistical Studies					
JAG Local	16.738		230,530	230,530	-
<b>DNA Backlog Reduction Program</b>					
DNA Capacity Enhancement and Backlog Reduction	16.741		223,508	223,508	-
<b>Drug Court Discretionary Grant Program</b>					
Veteran's Treatment Court	16.585		11,953	11,953	-
<b>Second Chance Act Reentry Initiative</b>					
Smart Reentry	16.812		167,639	167,639	-
<b>Coronavirus Emergency Supplemental Funding Program</b>					
COVID-19 Emergency Response	16.034		354,984	354,984	-
Subtotal Direct Programs				1,492,957	-
<b>State Criminal Alien Assistance Program</b>					
SCAPP - States Alien Assistance Program	16.606		1,003,605	1,003,605	-



**PRINCE GEORGE'S COUNTY, MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2020**

Federal Agency/Pass-Through Entity Program Name	Federal Catalog Number	Pass-Through Entity Number	Federal Expenditures by Program	Total Federal Expenditures	Sub-Recipient Expenditures
<b><u>PASS-THROUGH GOVERNORS OFFICE OF CRIME</u></b>					
<b><u>CONTROL AND PREVENTION</u></b>					
<b>Crime Victim Assistance</b>					
Victim Advocacy SAFE	16.575	VOCA-2017-0098	152,091		
Changing Lives, Restoring Hope	16.575	VOCA-2017-0091	120,640		
Child Advocacy Center's Mental Health Services and Technology Program	16.575	VOCA-2017-0084	81,655		
Child Advocacy Center's Mental Health Services and Technology Program	16.575	VOCA-2018-0075	4,200		
Victim Advocacy	16.575	2018-V2-GX-0032	629,145		
Family Justice Center "One Stop Shop" Award	16.575	G20SP40251	51,233		
Changing Lives, Restoring Hope	16.575	VOCA-2018-0047	370,853	1,409,817	-
<b>Violence Against Women Formula Grants</b>					
Violence Against Women	16.588	VAWA-2018-0013	16,897		
Victim Assistance	16.588	VAWA-2018-0015	38,459		
Economic Justice Initiative	16.588	VAWA-2018-0044	10,300		
Violence Against Women	16.588	VAWA-2019-0009	78,896	144,552	-
<b>Residential Substance Abuse Treatment for State Prisoners</b>					
Recovery Points Residential Treatment	16.593	RSAT-2018-0002	44,300	44,300	-
<b>Project Safe Neighborhoods</b>					
Project Safe Neighborhoods	16.609	2017-GP-BX-0003	75,835		
Project Safe Neighborhoods	16.609	PSNM-2017-0002	151,840	227,675	-
<b>Edward Byrne Memorial Justice Assistance Grant Program</b>					
Overtime Initiative	16.738	BJAG-2016-0019	66,568	66,568	-
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>				<b>4,389,474</b>	<b>-</b>
<b><u>U.S. DEPARTMENT OF LABOR (DOL)</u></b>					
<b><u>PASS-THROUGH SENIOR SERVICES AMERICA, INC. (SSA)</u></b>					
<b>Senior Community Service Employment Program</b>					
Senior Community Service Employment	17.235	none	495,251	495,251	-
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>				<b>495,251</b>	<b>-</b>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION (DOT)</u></b>					
<b><u>PASS-THROUGH MARYLAND DEPARTMENT OF TRANSPORTATION (MDOT)</u></b>					
<b>Highway Research and Development Program</b>					
Safe Routes to Schools	20.200	none	618,503	618,503	-
<b>Programs of the Highway Planning and Construction Cluster</b>					
Brandywine Road Bridge	20.205	none	54,615		
Sunnyside Avenue Bridge	20.205	none	4,940,635		
Livingston Road Bridge	20.205	none	792	4,996,042	-
Subtotal Highway Planning and Construction Cluster				5,614,545	-
<b>Motor Carrier Safety Assistance</b>					
Commercial Vehicle Inspection Program	20.218	PG22STAPO2016	9,316	9,316	-
<b>Programs of the Federal Transit Cluster:</b>					
Bus Stop Improvements CIP	20.507	PG22S307C2012	169,205		
Bus Stop Improvements CIP	20.507	PG22S307C2013	83,171		
Bus Stop Improvements CIP	20.507	PG22WAGC2017	400,000		
Bus Capital Grant	20.507	PG22WAGC2016	400,000		
Bus Capital Grant	20.507	PG22WAGC2018	400,000		
Bus Capital Grant	20.507	PG22WAGC2019	100,000		
Statewide Specialized Transportation Assistance Program	20.507	PG22STAPO2017	174,309		
Ridesharing	20.507	PG22CMAQ2020	145,356	1,872,041	-
Subtotal Federal Transit Cluster				1,872,041	-
<b>Formula Grants for Rural Areas</b>					
Statewide Specialized Transportation Assistance Program (Section 5311)	20.509	none	156,506	156,506	-
<b>Programs of the State and Community Highway Safety Cluster:</b>					
Traffic Safety	20.600	none	38,823	38,823	-
Subtotal State and Community Highway Safety Cluster				38,823	-
<b>National Priority Safety Programs</b>					
Traffic Safety	20.616	none	104,927	104,927	-
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>				<b>7,796,158</b>	<b>-</b>
<b><u>EQUAL EMPLOYMENT OPPORTUNITY COMMISSION</u></b>					
<b><u>Direct</u></b>					
<b>Employment Discrimination Title I of The Americans with Disabilities Act</b>					
Equal Employment Opportunity Commission Work Sharing Agreement	30.011		5,057	5,057	-
<b>TOTAL EQUAL EMPLOYMENT OPPORTUNITY COMMISSION</b>				<b>5,057</b>	<b>-</b>
<b><u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u></b>					
<b><u>PASS-THROUGH MARYLAND</u></b>					
<b><u>DEPARTMENT OF THE ENVIRONMENT (MDOE)</u></b>					
<b>Chesapeake Bay Program</b>					
Urban Retrofit	66.466	none	26,126	26,126	-
<b>TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY</b>				<b>26,126</b>	<b>-</b>

**PRINCE GEORGE'S COUNTY, MARYLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2020**

Federal Agency/Pass-Through Entity Program Name	Federal Catalog Number	Pass-Through Entity Number	Federal Expenditures by Program	Total Federal Expenditures	Sub-Recipient Expenditures
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS)</b>					
<b>Direct</b>					
<b>Substance Abuse and Mental Health Services- Projects of Regional and National Significance</b>					
Offender Reentry Program	93.243		11,423		
System of Care Expansion & Sustainability	93.243		1,557	12,980	-
<b>SOC Implementation</b>					
System of Care Expansion	93.104		648,935	<u>648,935</u>	-
Subtotal Direct Programs				<u>661,915</u>	-
<b>PASS-THROUGH MARYLAND DEPARTMENT OF HEALTH AND MENTAL HYGIENE (DHMH)</b>					
<b>Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements</b>					
Ebola Virus Disease Preparedness	93.074	PRO65PHP	4,974		
Zika	93.074	CH032STD	<u>2,090</u>	7,064	-
<b>Acquired Immunodeficiency Syndrome (AIDS) Activity</b>					
CDC Ending the HIV Epidemic	93.118	AD803ETE	49,160	49,160	49,160
<b>State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes</b>					
Oral Health Sealants	93.366	FHC195EA	2,612	2,612	-
<b>Children's Justice Grants to States</b>					
Multi-Disciplinary Team Training	93.643	CIAC-2019-0012	2,204	2,204	-
<b>Public Health Emergency Preparedness</b>					
Public Health Response - COVID19	93.069	CH823PHP	22,714		
Public Health Preparedness	93.069	CH823PHP	412,309		
Cities Readiness Initiatives	93.069	CH823PHP	<u>98,588</u>	533,611	-
<b>Affordable Care Act</b>					
Personal Responsibility Education	93.092	FHC31PRE	58,658	58,658	-
<b>Project Grants and Cooperative Agreements for Tuberculosis Control Programs</b>					
Tuberculosis Control	93.116	CHO14TBF	154,122	154,122	-
<b>Project for Assistance in Transition from Homelessness</b>					
Path Project	93.150	MH 566 OTH	106,652	106,652	106,652
<b>Family Planning Services</b>					
Reproductive Health	93.217	FH095FPG	1,754	1,754	-
<b>Programs of the Maternal, Infant, and Early Childhood Home Visiting Cluster:</b>					
Home Visiting	93.505	PHPA-G2792	<u>649,775</u>	<u>649,775</u>	-
Subtotal Maternal, Infant, and Early Childhood Home Visiting Cluster				<u>649,775</u>	-
<b>Children's Health Insurance Program</b>					
Childhood Lead Poisoning	93.767	CHC86ECM	192,751		
MCHP Eligibility Determination	93.767	MA186ACM	193,787		
Administrative Care Coordination	93.767	MA007EPS	521,980		
Administrative Care Coordination	93.767	MA021EPS	<u>32</u>	908,550	-
<b>Programs of the Medicaid Cluster:</b>					
PWC Eligibility	93.778	MA186ACM			
Medical Assistance Transport	93.778	MA357GTS	3,212,447		
Administrative Care Coordination Ombudsman	93.778	MA007EPS	106,912		
Administrative Care Coordination	93.778	MA021EPS	145		
MCHP Eligibility Determination	93.778	MA186ACM	<u>1,310,745</u>	<u>4,630,249</u>	-
<b>Maryland Health Benefit Exchange</b>					
Connector Entity Program for Navigator Services	93.778	none			
Connector Entity Program for Navigator Services	93.778	06-009	650		
Connector Entity Program for Navigator Services	93.778	07-009	<u>1,542,045</u>	1,542,695	-
<b>Medical Assistance Program</b>					
Maryland Access Point (MAP)	93.778	none	141,831	<u>141,831</u>	-
Subtotal Medicaid Cluster				<u>6,314,775</u>	-
<b>Promoting Safe and Stable Families</b>					
Placement Stability and Permanency for LGBTQ Children and Youth in Foster Care	93.556	1701229A	55,996		
Placement Stability and Permanency for LGBTQ Children and Youth in Foster Care	93.556	90CW1145-02	<u>124,855</u>	180,851	-
<b>Opioid STR</b>					
Maryland Opioid Rapid Response	93.788	BH 212 SOR	371,577	371,577	-
<b>HIV Care Formula Grants</b>					
Ryan White Part B	93.917	AD805SUP	747,339		
Ryan White Part B	93.917	AD485RWS	<u>278,998</u>	1,026,337	-
<b>Block Grants for Community Mental Health Services</b>					
Block Grants for Community Mental Health	93.958	MH 569 OTH	1,316,655	1,316,655	1,197,098
<b>Block Grants for Prevention and Treatment of Substance Abuse</b>					
Prevention Services	93.959	MU530ADP	499,470		
Federal Fund Treatment Grant	93.959	AS243FED	511,695		
Integration of Sexual Health in Recovery	93.959	AD681INT	178,444		
Administrative LBHA	93.959	AS358ADM	<u>1,698,887</u>	2,888,496	238,800
<b>Preventive Health Services -Sexually Transmitted Diseases</b>					
STD Caseworker	93.977	CH032STD	<u>(1,892)</u>	(1,892)	-
<b>Maternal and Child Health Services</b>					
<b>Block Grant to the States</b>					
High Risk Infant	93.994	FH362HRI	83,784	83,784	-

**PRINCE GEORGE'S COUNTY, MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2020**

Federal Agency/Pass-Through Entity Program Name	Federal Catalog Number	Pass-Through Entity Number	Federal Expenditures by Program	Total Federal Expenditures	Sub-Recipient Expenditures
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS)</b>					
<b>PASS-THROUGH MARYLAND DEPARTMENT OF AGING (MDOA)</b>					
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	2,765,198		
TITLE III AND VII	93.044	650118/15	2,300	2,767,498	55,638
Subtotal Aging Cluster				2,767,498	55,638
Special Programs for the Aging, Title III, Part C, Nutrition Services					
Families First Coronavirus Response Act	93.045	652220/15 652420/15	25,460	25,460	-
Medicare Enrollment Assistance					
MIPPA	93.071	various	7,519	7,519	-
Health Insurance Assistance Program					
Senior Health Insurance	93.324	651520/15	59,127	59,127	-
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects B					
Senior Medicaid Patrol	93.048	653418/15	(2,086)		
Senior Medicaid Patrol	93.048	65342019/15	2,086		
Senior Medicaid Patrol	93.048	65342020/15	10,908	10,908	-
<b>PASS-THROUGH DISTRICT OF COLUMBIA</b>					
<b>DEPARTMENT OF HEALTH (DCH)</b>					
HIV Emergency Relief Project Grants					
Ryan White Care	93.914	162022	115		
FHS Ryan White Part A	93.914	188022	5	120	-
<b>PASS-THROUGH MARYLAND DEPARTMENT OF HUMAN RESOURCES (MDHR)</b>					
Child Support Enforcement					
Child Support Enforcement Cooperative Reimbursement Agreement (CRA)	93.563	CSEA/CRA-19-019	94,764		
Child Support Enforcement Cooperative Reimbursement Agreement (CRA)	93.563	CSA/CRA-19-018	665,830	760,594	-
Low-Income Home Energy Assistance					
Office of Home Energy Programs	93.568	Md. State HB	1,225,763	1,225,763	-
<b>PASS-THROUGH CENTERS FOR DISEASE CONTROL AND PREVENTION (CDC)</b>					
Injury Prevention and Control Research and State and Community Based Programs					
Overdose Data Action	93.136	AS4510DA	48,489	48,489	-
Immunization Cooperative Agreements					
Hepatitis B Prevention	93.268	CH352IMM	63,787		
Immunizations	93.268	CH352IMM, CH383IMM	258,268	322,055	-
HIV Prevention Activities Health Department Based					
Partnership for Care	93.940	AD715PFC	(335)		
HIV Prevention	93.940	AD396PRV	620,320		
STD Caseworker	93.940	CH032STD	104,126	724,111	-
Innovative State and Local Health Strategies					
Preventing & Managing Diabetes, Heart Disease & Stroke	93.435	none	1,077,329	1,077,329	-
<b>PASS-THROUGH JUDICIAL INSTITUTE OF MARYLAND</b>					
<b>ADMINISTRATIVE OFFICE OF THE COURTS</b>					
State Court Improvement					
Educational Advocacy Pilot Program	93.586	1526002033M5	2,378	2,378	-
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				<b>22,348,011</b>	<b>1,647,348</b>
<b>EXECUTIVE OFFICE OF THE PRESIDENT</b>					
<b>PASS-THROUGH UNIVERSITY OF MARYLAND</b>					
HIDTA Project	95.001	I2018XPG	7,062	7,062	-
<b>TOTAL EXECUTIVE OFFICE OF THE PRESIDENT</b>				<b>7,062</b>	<b>-</b>
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE (CNCS)</b>					
<b>Direct</b>					
Retired and Senior Volunteer Program					
Community RSVP	94.002		55,604	55,604	-
Programs of the Foster Grandparent/Senior Companion Cluster:					
Foster Grandparents	94.011		203,591	203,591	-
Subtotal Foster Grandparent/Senior Companion Cluster				203,591	-
<b>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>				<b>259,195</b>	<b>-</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY (DHS)</b>					
<b>Direct</b>					
Emergency Food and Shelter National Board Program					
Emergency Food and Shelter Program	97.024		357,267	357,267	-
Assistance to Firefighters					
Assistance to Firefighters	97.044		54,902	54,902	-
Hazard Mitigation Grant					
Staffing Adequate Fire/Emergency Response	97.083		1,016,812	1,016,812	-
Homeland Security Biowatch					
Biowatch	97.091		1,777,655	1,777,655	-
Subtotal Direct Programs				3,206,636	-

**PRINCE GEORGE'S COUNTY, MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2020**

Federal Agency/Pass-Through Entity Program Name	Federal Catalog Number	Pass-Through Entity Number	Federal Expenditures by Program	Total Federal Expenditures	Sub-Recipient Expenditures
<b><u>PASS-THROUGH MARYLAND EMERGENCY</u></b>					
<b><u>MANAGEMENT AGENCY (MEMA)</u></b>					
<b>Emergency Management Performance Grants</b>					
Emergency Management Performance Grant	97.042	18-SR8854-01	11,677		
Emergency Management Performance Grant	97.042	19-SR8854-02	180,201		
Emergency Management Performance Grant	97.042	20-SR8854-01	<u>500</u>	192,378	-
<b><u>PASS-THROUGH DISTRICT OF COLUMBIA HOMELAND SECURITY AND EMERGENCY MANAGEMENT AGENCY</u></b>					
<b>Port Security Grant Program</b>					
Port Security Grant Program	97.056	EMW-2018-PU-00358	58,639	58,639	-
<b>State Homeland Security Program Grant</b>					
Medical Resource Officers	97.067	MW-2018-55-000051/189U	100,000		
Incident Command System Capability	97.067	17UASI606-03	4,982		
State Homeland Security Grant Program	97.067	18-SR8854-02	262,395		
UASI Volunteer and Citizen Corp Program	97.067	17UASI543-03	(1,543)		
Mass Casualty Incident	97.067	17UASI606-02	9,000		
Regional Preparedness Grant	97.067	18UASI543-01	395,838		
Incident Command Support	97.067	18UASI606-03	123,004		
Mass Casualty Incident Response Support	97.067	18UASI606-02	37,999		
Volunteer and Citizen Corp Program	97.067	18UASI543-02	144,749		
EOC Enhancement Award	97.067	18UASI543-06	30,183		
Functional Exercise	97.067	18UASI543-05	124,601		
State Homeland Security Grant	97.067	198-SR8854-01	128,309		
Regional Preparedness	97.067	19UASI543-01	180,470		
Emergency Response Vehicle	97.067	18UASI543-07	59,865		
Tactical Equipment for Law Enforcement	97.067	19UASI645-02	154,725		
Radio Communications Interoperability	97.067	18UASI543-03	499,979		
Tactical Equipment for Law Enforcement	97.067	18UASI645-01	<u>83,989</u>	<u>2,338,545</u>	-
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>				<u><b>5,796,198</b></u>	<u><b>-</b></u>
<b><u>U.S. DEPARTMENT OF TREASURY</u></b>					
<b><u>Direct</u></b>					
<b>Coronavirus Relief Fund</b>					
COVID-19 Coronavirus Aid, Relief and Economic Security Act Coronavirus Relief Fund	21.019		21,760,154		
COVID-19 Coronavirus Aid, Relief and Economic Security Act Transit	21.019		<u>5,900,447</u>	<u>27,660,601</u>	-
<b>TOTAL U.S. DEPARTMENT OF TREASURY</b>				<u><b>27,660,601</b></u>	<u><b>-</b></u>
<b>TOTAL FEDERAL GRANT EXPENDITURES</b>				<u><b>\$ 118,928,721</b></u>	<u><b>\$ 7,955,242</b></u>

**PRINCE GEORGE'S COUNTY, MARYLAND**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2020**

**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. Such expenditures are recognized following the cost principles contained in the Uniform Guidance for all awards with the exception of CFDA 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. It includes all Federal awards to the County which had expenditure activity during the year ended June 30, 2020. 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, 2020 were \$21,793,945 and \$6,566,886, 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, 2020**

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**Section I – Summary of Independent Auditors' Results**

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***Financial Statements***

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified? \_\_\_\_\_ 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? \_\_\_\_\_ yes        x   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)? \_\_\_\_\_ yes        x   no

***Identification of Major Federal Programs***

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number(s)</u>
USDA – Special Supplemental Nutrition Program For Women, Infants, and Children	10.557
DOT – Highway Planning and Construction Cluster	20.205
HHS – Medical Assistance Program	93.778
USDT – Coronavirus Relief Fund	21.019

- Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000
- Auditee qualified as low-risk auditee? \_\_\_\_\_ yes        x   no

**PRINCE GEORGE'S COUNTY, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2020**

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**Section II – Financial Statement Findings**

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Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

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**Section III – Federal Award Findings and Questioned Costs**

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Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).



# PRINCE GEORGE'S COUNTY GOVERNMENT

## Office of Finance

### Accounting Division

Angela D. Alsobrooks  
County Executive

Stephen J. McGibbon  
Director of Finance

Linda V. Allen  
Deputy Director

**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.

**Status:**

Several vacant positions were filled during fiscal year 2020. One vacant position has been frozen due to a hiring freeze amid the coronavirus pandemic. Ongoing training is still in progress, preparation and review of the financial statements was in accordance with GAAP.


**Name of the contact person responsible for corrective action:**

Tracey S. Clayton, Financial Operations Manager, [tsclayton@co.pg.md.us](mailto:tsclayton@co.pg.md.us).



## MEMORANDUM

**TO:** Stephen J. McGibbon, Director  
Office of Finance

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

**DATE:** August 24, 2020

**SUBJECT:** Corrective Action Plan – Single Audit Finding (**Status**)

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.

**Status:** **The County updated the Policies and Procedures for Environmental Reviews governing all entitlement programs on September 21, 2018. The Department will continue to follow the established procedures going forward to ensure that all approved projects meet the environmental review requirement which shall be conducted prior to the approval and commencement of all entitlement programs including the CDBG program.**

**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 and determined to be not in compliance 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 shall 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, Acting Director, DHCD at (301) 883-3467.

Thank you.

cc: Adedamola George, Senior Compliance Manager  
Edren Lewis, Budget Management Analyst V  
Patricia Isaac, Program Manager Community Development Block Grant  
Sheila Roberts, Entitlement Fund Accountant IV

## MEMORANDUM

**TO:** Stephen J. McGibbon, Director  
Office of Finance

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

**DATE:** August 24, 2020

**SUBJECT:** Corrective Action Plan – Single Audit Finding (**Status**)

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.

**Status:** **DHCD maintains a partnership 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.**

**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

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, Acting Director, DHCD at (301) 883-5535.

Thank you.

cc: Adedamola George, Senior Compliance Manager  
Edren Lewis, Budget Management Analyst V  
Patricia Isaac, Program Manager Community Development Block Grant  
Sheila Roberts, Entitlement Fund Accountant IV