

PRINCE GEORGE'S COUNTY, MARYLAND
REPORT ON SINGLE AUDIT
YEAR ENDED JUNE 30, 2021



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**PRINCE GEORGE'S COUNTY, MARYLAND
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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, Maryland (the County) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated February 28, 2022. Our report includes a reference to other auditors who audited the financial statements of Prince George's County Public Schools, Prince George's Community College, Prince George's County Memorial Library System and the Revenue Authority of Prince George's County, 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 Housing Authority and Prince George's County Redevelopment Authority as we have issued separate reports for these entities.

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.

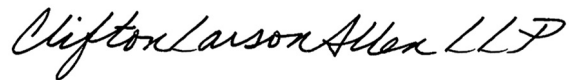
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Baltimore, Maryland
February 28, 2022



**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, 2021. 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 County Public Schools, Prince George's Community College, Prince George's County Memorial Library System, 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, 2021. 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 for the year ended June 30, 2021.

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.

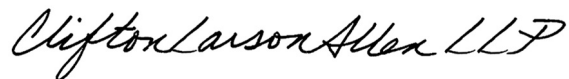
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material 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 a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2021-001, that we consider to be a significant deficiency.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated February 28, 2022, 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 Public Schools, Prince George's Community College, Prince George's County Memorial Library System and the Revenue Authority of Prince George's County, as described in our report on the County's financial statements. The federal expenditures, where applicable, for Prince George's County Public Schools, Prince George's Community College, Prince George's County Memorial Library System, Revenue Authority of Prince George's County, Prince George's County Housing Authority and the Prince George's County Redevelopment Authority 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
September 28, 2022

**PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2021**

Federal Agency/Pass-Through Entity Program Name	Assistance Listing 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	\$ 2,031,944		
WIC Breastfeeding Peer Counseling	10.557	WIB37BPC	176,631		
WIC Vouchers	10.557	none	<u>8,395,684</u>	\$ 10,604,259	\$ -
PASS-THROUGH MARYLAND					
DEPARTMENT OF HUMAN SERVICES (MDHS)					
SNAP Cluster:					
Food Stamp Employment & Training	10.561	N00G0001	111,919	<u>111,919</u>	-
Subtotal SNAP Cluster				<u>111,919</u>	-
PASS-THROUGH MARYLAND					
DEPARTMENT OF EDUCATION					
Child and Adult Care Food Program	10.558	none	27,352	<u>27,352</u>	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE				<u>10,743,530</u>	<u>-</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)					
Direct					
CDBG - Entitlement Grants Cluster:					
Community Development Block Grant	14.218	none	5,692,283		2,340,100
COVID-19 - Community Development Block Grant	14.218	none	265,163		
Community Development Block Grant- Loans	14.218	none	5,399,193		
ARRA-NSP Loans	14.218	none	<u>1,006,585</u>	<u>12,363,224</u>	<u>2,340,100</u>
Subtotal CDBG - Entitlement Grants Cluster				<u>12,363,224</u>	<u>2,340,100</u>
Emergency Solutions Grant Program					
Hearth Act Emergency Solutions	14.231	none	525,442		
COVID-19 - Hearth Act Emergency Solutions	14.231	none	691,587		
COVID-19 - Emergency Solutions Grant	14.231	none	<u>348,702</u>	1,565,731	205,534
Home Investment Partnerships Program (HOME)					
Home Investment Partnerships Program	14.239	none	(318,689)		
Home Investment Partnerships Program- Loans	14.239	none	<u>21,005,941</u>	20,687,252	831,388
Continuum of Care Program					
Continuum of Care	14.267	none	872,894		
Coordinated Entry	14.267	none	209,547		
Transitional Housing Program	14.267	none	748,059		
Homeless Management Information System	14.267	none	102,040		
Transitional Center for Men	14.267	none	141,033		
Permanent Housing Program for People with Disabilities	14.267	none	<u>634,417</u>	<u>2,707,990</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				<u>37,324,197</u>	<u>3,377,022</u>

PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
JUNE 30, 2021

Federal Agency/Pass-Through Entity Program Name	Assistance Listing Number	Pass- Through Entity Number	Federal Expenditures by Program	Total Federal Expenditures	Sub-Recipient Expenditures
<u>U.S. DEPARTMENT OF JUSTICE (DOJ)</u>					
<u>Direct</u>					
Asset Forfeiture					
Asset Forfeiture	16.922	none	\$ 403,242	\$ 403,242	-
Edward Byrne Memorial Justice Assistance Grant Program					
Services for Trafficking Victims					
Human Trafficking Task Force	16.320	none	65,239	65,239	-
National Institute of Justice					
Special Data Collections and Statistical Studies					
JAG Local	16.738	none	263,480	263,480	-
DNA Backlog Reduction Program					
DNA Capacity Enhancement and Backlog Reduction	16.741	none	87,473	87,473	-
Drug Court Discretionary Grant Program					
Veteran's Treatment Court	16.585	none	60,597	60,597	-
Second Chance Act Reentry Initiative					
Smart Reentry	16.812	none	25,542	25,542	-
COVID-19 - Coronavirus Emergency Supplemental Funding Program					
COVID-19 - Emergency Response	16.034	none	477,522	477,522	-
Subtotal Direct Programs				1,383,095	-
<u>PASS-THROUGH GOVERNORS OFFICE OF CRIME</u>					
<u>CONTROL AND PREVENTION</u>					
COVID-19 - Coronavirus Emergency Supplemental Funding Program					
COVID-19 - We See You: Giving a Virtual Voice to Silent Victims	16.034	CESF-2020-0011	4,504		
COVID-19 - Coronavirus Emergency Funds Grant	16.034	CESF-2020-0077	16,618		
COVID-19 - Deputies Assisting Youth	16.034	CESF-2020-0056	7,991		
COVID-19 - Housing Assistance for Victims of Domestic Violence	16.034	CESF-2020-0065	45,551		
COVID-19 - Emergency Supplemental Funding	16.034	CESF-2020-0097	1,925		
COVID-19 - Coronavirus Emergency Supplemental Funding	16.034	CESF-3020-0081	35,118	111,707	-
Crime Victim Assistance					
Victim Advocacy Assistance Grant	16.575	VOCA-2017-0161	\$ 12,400		
Victim Advocacy	16.575	2018-V2-GX-0032	177,689		
Child Advocacy Center's Mental Health Services and Technology Program	16.575	VOCA-2018-0075	71,017		
Changing Lives, Restoring Hope	16.575	VOCA-2018-0047	180,078		
Child Advocacy Center's Mental Health Services and Technology Program	16.575	VOCA-2019-0036	64,523		
Changing Lives, Restoring Justice	16.575	VOCA-2019-0118	334,798		
COVID-19 - Emergency Relief for Survivors	16.575	VOCA-2017-0130	28,223		
COVID-19 - Emergency Relief	16.575	VOCA-2017-0167	3,899		
Victim Advocacy	16.575	VOCA-2019-0089	337,905	\$ 1,210,532	\$ -
Violence Against Women Formula Grants					
VAWA Sexual Assault & Domestic Violence Prosecution	16.588	VAWA-2020-0019	67,474		
Economic Justice Initiative	16.588	VAWA-2020-0011	5,994		
Violence Against Women	16.588	VAWA-2019-0009	18,098	91,566	-
Residential Substance Abuse Treatment for State Prisoners					
Recovery Points Residential Treatment	16.593	RSAT-2018-0002	16,067	16,067	-
Project Safe Neighborhoods					
Project Safe Neighborhoods	16.609	PSNM-2017-0002	1,639	1,639	-
Edward Byrne Memorial Justice Assistance Grant Program					
De-Escalation Training-LETS	16.738	BJNT-2018-0001	5,000		
Warrant Apprehension	16.738	BJAG-2018-0026	15,659	20,659	-
TOTAL U.S. DEPARTMENT OF JUSTICE				2,835,265	-

PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
JUNE 30, 2021

Federal Agency/Pass-Through Entity Program Name	Assistance Listing Number	Pass- Through Entity Number	Federal Expenditures by Program	Total Federal Expenditures	Sub-Recipient Expenditures
<u>U.S. DEPARTMENT OF LABOR (DOL)</u>					
<u>PASS-THROUGH SENIOR SERVICES AMERICA, INC. (SSA)</u>					
Senior Community Service Employment Program					
Senior Community Service Employment	17.235	none	468,818	468,818	-
TOTAL U.S. DEPARTMENT OF LABOR				468,818	-
<u>U.S. DEPARTMENT OF TRANSPORTATION (DOT)</u>					
<u>PASS-THROUGH MARYLAND DEPARTMENT OF TRANSPORTATION (MDOT)</u>					
Highway Planning and Construction Cluster:					
Brandywine Road Bridge	20.205	none	87,926		
Sunnyside Avenue Bridge	20.205	none	3,325,188	3,413,114	-
Subtotal Highway Planning and Construction Cluster				3,413,114	-
Federal Transit Cluster:					
Bus Stop Improvements CIP	20.507	PG225307C2015	400,000		
Bus Stop Improvements CIP	20.507	PG225307C2014	80,000		
Statewide Specialized Transportation Assistance Program	20.507	PG22STAPO2019	266,255		
Ridesharing	20.507	none	152,056	898,311	-
Buses and Bus Facilities Formula Program					
Local Bus Capital Grant	20.526	PG225339LC2019	2,200,000	2,200,000	-
Subtotal Federal Transit Cluster				3,098,311	-
Formula Grants for Rural Areas					
Statewide Specialized Transportation Assistance Program (Section 5311)	20.509	none	150,281	150,281	-
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				6,661,706	-
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>					
<u>PASS-THROUGH MARYLAND</u>					
<u>DEPARTMENT OF THE ENVIRONMENT (MDOE)</u>					
Chesapeake Bay Program					
Urban Retrofit	66.466	none	\$ 74,582		
Arundel Road Green Street Design	66.466	none	24,564		
CBT Tinkers Creek Watershed Assistance Program	66.466	none	52,163		
CBT Public Playhouse	66.466	none	100,000	\$ 251,309	\$ -
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				251,309	-
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS)</u>					
<u>Direct</u>					
Substance Abuse and Mental Health Services- Projects of Regional and National Significance					
Project Launch	93.243	none	1,434		
System of Care Expansion & Sustainability	93.243	none	489,269	490,703	-
Subtotal Direct Programs				490,703	-

PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
JUNE 30, 2021

Federal Agency/Pass-Through Entity Program Name	Assistance Listing Number	Pass- Through Entity Number	Federal Expenditures by Program	Total Federal Expenditures	Sub-Recipient Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS) (Continued)					
PASS-THROUGH MARYLAND DEPARTMENT					
OF HEALTH AND MENTAL HYGIENE (DHMH)					
Acquired Immunodeficiency Syndrome (AIDS) Activity					
CDC Ending the HIV Epidemic	93.118	AD803ETE	117,210	117,210	-
State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes					
Oral Health Sealants	93.366	FHC19SEA	787	787	-
Children's Justice Grants to States					
Multi-Disciplinary Team Training	93.643	CJAC-2019-0012	7,540		
Multi-Disciplinary Team Training	93.643	CJAC-2020-0005	6,325	13,865	-
Public Health Emergency Preparedness					
COVID-19 - Public Health Response	93.069	CH823PHP	334,665		
Public Health Preparedness	93.069	CH823PHP	446,616		
Cities Readiness Initiatives	93.069	CH823PHP	102,711	883,992	-
Affordable Care Act					
Personal Responsibility Education	93.092	FHC31PRE	60,476	60,476	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs					
Tuberculosis Control	93.116	CHO14TBF	188,507	188,507	-
Project for Assistance in Transition from Homelessness					
Path Project	93.150	CH014TBF	106,652	106,652	62,872
Family Planning Services					
Reproductive Health	93.217	FH095FPG	(98)	(98)	-
Programs of the Maternal, Infant, and Early Childhood Home Visiting Cluster:					
Home Visiting	93.505	none	610,761	610,761	-
Subtotal Maternal, Infant, and Early Childhood Home Visiting Cluster					
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance Financed in Part by Prevention and Public Health Funds					
Immunization Action	93.539	CH352IMM	\$ (3,607)	\$ (3,607)	-
Children's Health Insurance Program					
Childhood Lead Poisoning	93.767	CHC86ECM	135,722		
MCHP Eligibility Determination	93.767	MA186ACM	182,699		
Administrative Care Coordination	93.767	MA021EPS	105,688	424,109	-
Medicaid Cluster:					
Medical Assistance Transport	93.778	MA357GTS	1,431,565		
Administrative Care Coordination Ombudsman	93.778	MA007EPS	283		
Administrative Care Coordination	93.778	MA021EPS	565,788		
COVID-19 - Connector Entity Program for Navigator Services	93.778	07-009	1,529,347		-
MCHP Eligibility Determination	93.778	MA186ACM	1,249,743	4,776,726	-
Subtotal Medicaid Cluster					
			4,776,726	4,776,726	-

PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
JUNE 30, 2021

Federal Agency/Pass-Through Entity Program Name	Assistance Listing Number	Pass- Through Entity Number	Federal Expenditures by Program	Total Federal Expenditures	Sub-Recipient Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS) (Continued)					
PASS-THROUGH MARYLAND DEPARTMENT					
OF HEALTH AND MENTAL HYGIENE (DHMH) (Continued)					
MaryLee Allen Promoting Safe and Stable Families Program					
Placement Stability and Permanency for LGBTQ Children and Youth in Foster Care	93.556	3000162	70,071		
Placement Stability and Permanency for LGBTQ Children and Youth in Foster Care	93.556	3001333	<u>165,784</u>	235,855	-
Opioid STR					
Maryland Opioid Rapid Response	93.788	BH 259 SOR	151,649		
Maryland Opioid Rapid Response	93.788	BH 212 SOR	571,447		
ACCESS Harm Reduction Federal	93.788	AD825AHR	226,839		
State Opioid Response Supplemental	93.788	BH 238 SUP	<u>171,528</u>	1,121,463	-
HIV Care Formula Grants					
Ryan White Part B	93.917	AD805SUP	1,292,394		
COVID-19 - Ryan White Part B Covid-19 Response	93.917	AD813COV	21,439		
Ryan White Part B	93.917	AD485RWS	<u>41,688</u>	1,355,521	-
Block Grants for Community Mental Health Services					
Block Grants for Community Mental Health	93.958	MH 569 OTH	1,424,839	1,424,839	1,218,827
Block Grants for Prevention and Treatment of Substance Abuse					
Prevention Services	93.959	MU530ADP	114,304		
Testing in Behavioral Health	93.959	AD725TBH	9,377		
Federal Fund Treatment Grant	93.959	AS243FED	634,252		
Integration of Sexual Health in Recovery	93.959	AD681INT	137,708		
Administrative LBHA	93.959	AS358ADM	<u>28,417</u>	924,058	209,058
Preventive Health Services -Sexually Transmitted Diseases					
STD Caseworker	93.977	CH032STD	3,190	3,190	
Maternal and Child Health Services Block Grant to the States					
High Risk Infant	93.994	FH362HRI	77,910	77,910	
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	833,687		
TITLE III AND VII	93.044	650118/15	325,391		
TITLE III AND VII	93.044	650121/15	1,670,272		
COVID-19 - Coronavirus Aid Relief and Economic Security Act Title III	93.044	none	<u>1,626,078</u>	4,455,428	82,386
Special Programs for the Aging, Title III, Part C, Nutrition Services					
Title III, Supplemental Nutrition	93.045	655121/15	189,967		
COVID-19 - Title III	93.045	652220/15 652420/15	<u>479,276</u>	<u>669,243</u>	-
Subtotal Aging Cluster				5,124,671	82,386

PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
JUNE 30, 2021

Federal Agency/Pass-Through Entity Program Name	Assistance Listing Number	Pass- Through Entity Number	Federal Expenditures by Program	Total Federal Expenditures	Sub-Recipient Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS) (Continued)</u>					
<u>PASS-THROUGH MARYLAND DEPARTMENT OF AGING (MDOA) (Continued)</u>					
Medicare Enrollment Assistance					
MIPPA	93.071	635721,653821,653921	\$ 12,250	\$ 12,250	\$ -
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)					
Enhancing Detection	93.323	ID917EDG	1,306,332	1,306,332	-
Health Insurance Assistance Program					
Senior Health Insurance	93.324	651520/15	60,578	60,578	-
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects B					
Senior Medicaid Patrol	93.048	65342019/15	6,150		
Senior Medicaid Patrol	93.048	653421/15	<u>7,020</u>	13,170	-
Medicaid Cluster:					
Medical Assistance Program					
Maryland Access Point (MAP)	93.778	none	125,285	<u>125,285</u>	-
Subtotal Medicaid Cluster				<u>125,285</u>	-
<u>PASS-THROUGH MARYLAND DEPARTMENT OF HUMAN RESOURCES (MDHR)</u>					
Child Support Enforcement					
Cooperative Reimbursement Agreement	93.563	CSEA/CRA-19-019	85,609		
Child Support Enforcement Cooperative Reimbursement Agreement (CRA)	93.563	CSA/CRA-19-018	<u>497,372</u>	582,981	-
Low-Income Home Energy Assistance					
Office of Home Energy Programs	93.568	Md. State HB	969,738	969,738	-
<u>PASS-THROUGH CENTERS FOR DISEASE CONTROL AND PREVENTION (CDC)</u>					
<u>Injury Prevention and Control Research and State and</u>					
Community Based Programs					
Overdose Data Action	93.136	AS451ODA	138,869		
Maryland Violence & Injury Prevention	93.136	FHB75VIP	<u>46,760</u>	185,629	-
Immunization Cooperative Agreements					
Hepatitis B Prevention	93.268	CH352IMM	59,722		
Immunization	93.268	CH383IMM	148,566		
FEMA Emergency Protective Measures	93.268	FE717COV	5,601,533		
COVID-19 - Immunization	93.268	IZ817COV	390,942		
COVID-19 - Mass Vaccination CARES	93.268	MV617COV	1,759,684		
Immunizations	93.268	CH352IMM, CH383IMM	<u>274</u>	7,960,721	-
HIV Prevention Activities Health Department Based					
Implement Ending the HIV Epidemic	93.940	AD827IEH	877,833		
HIV Prevention	93.940	AD396PRV	480,210		
STD Caseworker	93.940	CH032STD	<u>174,839</u>	1,532,882	-
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health					
Building Local Operational Capacity for COVID-19	93.421	6NU380OT000306-02-08	21,992	21,992	-
Innovative State and Local Health Strategies					
Preventing & Managing Diabetes, Heart Disease & Stroke	93.435	none	1,611,276		
Diabetes, Heart Disease & Stroke	93.435	none	<u>838,207</u>	<u>2,449,483</u>	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>33,158,631</u>	<u>1,573,143</u>

PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
JUNE 30, 2021

Federal Agency/Pass-Through Entity Program Name	Assistance Listing Number	Pass- Through Entity Number	Federal Expenditures by Program	Total Federal Expenditures	Sub-Recipient Expenditures
EXECUTIVE OFFICE OF THE PRESIDENT					
PASS-THROUGH UNIVERSITY OF MARYLAND					
HIDTA Project	95.001	I2018XPG	\$ (7,062)	\$ (7,062)	-
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT				(7,062)	-
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE (CNCS)					
Direct					
Retired and Senior Volunteer Program					
Community RSVP	94.002	none	84,635	84,635	-
Programs of the Foster Grandparent/Senior Companion Cluster:					
Foster Grandparents	94.011	none	352,493	352,493	-
Subtotal Foster Grandparent/Senior Companion Cluster				352,493	-
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				437,128	-
U.S. DEPARTMENT OF HOMELAND SECURITY (DHS)					
Direct					
Emergency Food and Shelter National Board Program					
Emergency Food and Shelter Program	97.024	none	178,280	178,280	-
Assistance to Firefighters					
Assistance to Firefighters	97.044	none	389,393	389,393	-
Homeland Security Biowatch					
Biowatch	97.091	none	1,890,877	1,890,877	-
Subtotal Direct Programs				2,458,550	-
PASS-THROUGH MARYLAND DEPARTMENT OF EMERGENCY MANAGEMENT					
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)					
COVID-19 - Quarantine Sheltering (Largo)	97.036	PW-138	817,458		
COVID-19 - Food Distribution	97.036	PW-137	520,000		
COVID-19 - Vaccine Management Software	97.036	PW-146	355,223		
COVID-19 - Vaccine Logistics and Marketing Support	97.036	PW-167	2,316,076	4,008,757	-
Emergency Management Performance Grants					
Emergency Management Performance Grant	97.042	20-SR8854-02	\$ 64,414		
Emergency Management Performance Grant	97.042	19-SR8854-02	121,778		
Emergency Management Performance Grant	97.042	20-SR8854-01	157,826	\$ 344,018	\$ -
State Homeland Security Program Grant					
Mass Casualty Incident Response Support	97.067	18UASI606-02	9,000		
Volunteer and Citizen Corp Program	97.067	18UASI543-02	18,547		
State Homeland Security Grant	97.067	198-SR8854-01	253,939		
Regional Preparedness	97.067	19UASI543-01	286,817		
Tactical Equipment for Law Enforcement	97.067	19UASI645-02	212,561		
Local Plan Development	97.067	18UASI543-04	114,576		
Unmanned Aerial Systems Capability	97.067	18UASI645-02	37,614		
UASI Radio System Fiber Connection	97.067	19UASI543-03	324,364		
Fire & Rescue Decon Equip	97.067	19UASI606-03	39,791		
EMS Surge Equipment	97.067	19UASI606-02	148,478		
Urban Security Initiative	97.067	EMW-2019-SS-000069	120,235		
Disaster Recovery Planning	97.067	19UASI543-04	79,425		
Logistic and Supply Chain Management	97.067	19UASI543-07	49,315		
Management Policy and Training Program	97.067	19UASI543-06	38,000		
Continuity of Government Planning	97.067	19UASI543-05	125,000		
Unmanned Aerial Systems	97.067	19UASI645-01	29,425		
Volunteer and Citizen Corp Program	97.067	19UASI543-02	166,762		
FirstWatch System Monitoring	97.067	18UASI606-01	390,000		
Rail Operations Control Center (ROCC) Liaison Program Manager	97.067	19UASI606-06	132,982		
State Homeland Security Grant	97.067	20-SR8854-03	84,052		
Regional Preparedness Grant	97.067	20UASI543-01	276,886		
UASI Volunteer and CIP	97.067	20UASI543-04	6,458	2,944,227	-
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				9,755,552	-

PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
JUNE 30, 2021

Federal Agency/Pass-Through Entity Program Name	Assistance Listing Number	Pass- Through Entity Number	Federal Expenditures by Program	Total Federal Expenditures	Sub-Recipient Expenditures
<u>U.S. DEPARTMENT OF TREASURY</u>					
<u>Direct</u>					
COVID-19 - Coronavirus Relief Fund					
Coronavirus Aid, Relief and Economic Security Act Coronavirus Relief Fund (CRF)	21.019	none	129,631,609		
Coronavirus Aid, Relief and Economic Security Act Transit (CRF)	21.019	none	<u>7,465,913</u>	137,097,522	13,047,760
COVID-19 - Emergency Rental Assistance Program					
COVID-19 - Emergency Rental Assistance Program	21.023	none	16,912,839	16,912,839	-
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds					
American Rescue Plan Act (ARPA)	21.027	none	81,628	81,628	
<u>PASS-THROUGH STATE OF MARYLAND DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT</u>					
COVID-19 - Emergency Rental Assistance Program					
State of Maryland Emergency Rental Assistance (ERA)	21.023	ERA0386	9,973	9,973	-
<u>PASS-THROUGH STATE OF MARYLAND DEPARTMENT OF COMMERCE</u>					
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds					
Online Sales and Telework (ARPA)	21.027	none	74,912		-
Restaurant Relief Fund	21.027	none	12,876,158		-
Prince George's County Hotel Relief	21.027	none	<u>11,915,592</u>	<u>24,866,662</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF TREASURY				<u>178,968,624</u>	<u>13,047,760</u>
TOTAL FEDERAL GRANT EXPENDITURES				<u>\$ 280,597,698</u>	<u>\$ 17,997,925</u>

PRINCE GEORGE'S COUNTY, MARYLAND
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2021

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 ALN 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, 2021. 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, 2021 were \$21,005,941 and \$6,405,778, 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, 2021**

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? _____ 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? 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>Assistance Listing Number(s)</u>
Federal Transit Cluster	20.507, 20.526
COVID 19 Coronavirus Relief Fund	21.019
COVID 19 Emergency Rental Assistance	21.023
COVID 19 Coronavirus State & Local Fiscal Recovery Fund	21.027
Aging Cluster	93.044, 93.045
Immunization Cooperative Agreements	93.268
COVID 19 Disaster Grants – Public Assistance (Presidentially Declared)	97.036

- 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 (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Section II – Financial Statement Findings

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

Section III – Federal Award Findings and Questioned Costs

Reference Number: 2021-001

Prior Year Finding: N/A

Federal Agency: U.S. Department of Homeland Security, Federal Emergency Management Agency (FEMA)

Pass-Through Entity: State of Maryland, Department of Emergency Management

Federal Program: COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)

Assistance Listing Number: 97.036

Award Number and Year: DR4491 – PW146, PW167 (2021)

Compliance Requirement: Reporting – Schedule of Expenditures of Federal Awards (SEFA)

Type of Finding Significant Deficiency in Internal Control Over Compliance

Criteria or specific requirement:

Compliance: Per 2 CFR 200 Section 510(b), the auditee must prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with Section 200.502. Further, Nonfederal entities must record expenditures on the schedule of expenditures of federal awards (SEFA) when (1) FEMA has approved the nonfederal entity's PW, and (2) the nonfederal entity has incurred the eligible expenditures. Federal awards expended in years subsequent to the fiscal year in which the PW is approved are to be recorded on the nonfederal entity's SEFA in those subsequent years.

Control: Per 2 CFR section 200.303(a), a nonfederal entity must: Establish and maintain effective internal control over the federal award that provides reasonable assurance that the nonfederal 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 comply 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).

Condition/Context:

The County did not accurately report expenditures for assistance listing number (ALN) 97.036 – COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) on their initial

PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2021

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

SEFA. The County reported expenditures for approved projects; however, erroneously included expenditures that related to FY22. For PW146 and PW167, the County included \$844,777 and \$504,214 of expenditures, respectively, that were not incurred until FY22.

Questioned costs:

None noted. The SEFA was subsequently corrected.

Cause:

The County's procedures and controls were not sufficient to ensure that it accurately reported expenditures for the program on their initial SEFA.

Effect:

The County overstated expenditures for the program. The SEFA required revisions to the federal expenditures of ALN 97.036.

Recommendation:

We recommend that the County review its policies and procedures to ensure that it reports expenditures on the SEFA when (1) FEMA has approved the nonfederal entity's PW, and (2) it has incurred the eligible expenditures. Federal awards expended in years subsequent to the fiscal year in which the PW is approved are to be recorded on the nonfederal entity's SEFA in those subsequent years.

Views of responsible officials:

The office of finance and agencies will collaborate to establish a process that supports accurately tracking and reporting expenditures for FEMA grants. The Office of Finance will review federal reporting guidelines for significant new grant awards to ensure awareness of reporting requirements as they relate to the SEFA.