

**PRINCE GEORGE'S COUNTY, MARYLAND**  
**REPORT ON SINGLE AUDIT**  
**YEAR ENDED JUNE 30, 2023**



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**PRINCE GEORGE'S COUNTY, MARYLAND  
TABLE OF CONTENTS  
YEAR ENDED JUNE 30, 2023**

<b>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</b>	<b>1</b>
<b>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</b>	<b>3</b>
<b>SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>9</b>
<b>NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>15</b>
<b>SCHEDULE OF FINDINGS AND QUESTIONED COSTS</b>	<b>17</b>



**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, Maryland

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, 2023, and the related notes to the financial statements, which collectively comprise the Prince George's County, Maryland's basic financial statements, and have issued our report thereon dated February 29, 2024. Our report includes a reference to other auditors who audited the financial statements of 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, Prince George's County Public Schools and Prince George's County Redevelopment Authority as we have issued separate reports for these entities. The financial statements of Prince George's 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 Community Television, Inc.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

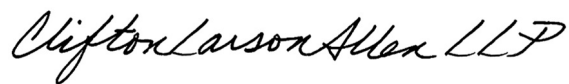
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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

As part of obtaining reasonable assurance about whether the 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Baltimore, Maryland  
April 19, 2024



**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**

***Qualified and Unmodified Opinions***

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, 2023. The County's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

***Qualified Opinion on the Community Development Block Grants/Entitlement Grants Program and Coronavirus State and Local Fiscal Recovery Funds***

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Community Development Block Grants/Entitlement Grants Program and Coronavirus State and Local Fiscal Recovery Funds for the year ended June 30, 2023.

***Unmodified Opinion on Each of the Other Major Federal Programs***

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 other 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, 2023.

***Basis for Qualified and Unmodified Opinions***

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

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

*Matters Giving Rise to Qualified Opinion on the 14.218-Community Development Block Grants/Entitlement Grants Program*

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding the Community Development Block Grants/Entitlement Grants Program as described in finding numbers 2023-001 for Reporting-FFATA.

Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

*Matters Giving Rise to Qualified Opinion on the 21.027-Coronavirus State and Local Fiscal Recovery Funds*

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding the Coronavirus State and Local Fiscal Recovery Funds Program as described in finding numbers 2023-002 for Earmarking and Reporting and 2023-003 for Subrecipient Monitoring.

Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

***Other Matters — Federal Expenditures Not Included in the Compliance Audit***

The County's basic financial statements include the operations of the Prince George's County Public Schools, Prince George's Community College, Prince George's County Memorial Library System, the Revenue Authority of Prince George's County, and the Prince George's County Housing Authority, which are not included in the County's schedule of expenditures of federal awards during the year ended June 30, 2023. Our audit, described below, did not include the operations of the Prince George's County Public Schools, Prince George's Community College, Prince George's County Memorial Library System, the Revenue Authority of Prince George's County, and the Prince George's County Housing Authority as separate audits of compliance were performed, when required.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matters***

*Government Auditing Standards* require the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant

deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

*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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as 2023-01, 2023-002 and 2022-003 to be material weaknesses.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other 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 results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

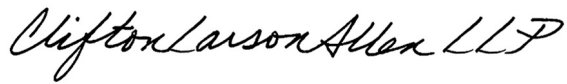
### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, 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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated February 29, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements.



Members of the County Council  
Prince George's County Government

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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Baltimore, Maryland  
April 19, 2024

**PRINCE GEORGE'S COUNTY, MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2023**

Federal Agency/Pass-Through Entity Program Name	Assistance Listing Number	Pass- Through Entity Number	Federal Expenditures by Program	Total Federal Expenditures	Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF AGRICULTURE (USDA)</b>					
<b>Pass-Through Maryland Department of Health and Mental Hygiene</b>					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557				
WIC		W1197WIC	\$ (586)		\$ -
WIC Breastfeeding Peer Counseling		WIB37BPC	(80)		-
WIC Breastfeeding Peer Counseling		WIB37BPC	161,505		-
Total WIC Special Supplemental Nutrition Program for Women, Infants, and Children				160,839	-
<b>Pass-Through Maryland Department of Human Services (MDHS)</b>					
<i>SNAP Cluster:</i>					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561				
Food Stamp Employment & Training		N00G0002	79,323	79,323	-
Total SNAP Cluster				79,323	-
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>				<b>240,162</b>	<b>-</b>
<b>U.S. DEPARTMENT OF DEFENSE (DOD)</b>					
<b>Direct</b>					
Community Economic Adjustment Assistance	12.003				
Joint Base Andrews Resilience Study		none	420,800	420,800	-
<b>TOTAL U.S. DEPARTMENT OF DEFENSE</b>				<b>420,800</b>	<b>-</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)</b>					
<b>Direct</b>					
<b>CDBG Entitlement Grants Cluster:</b>					
Community Development Block Grants/Entitlement Grants	14.218				
Community Development Block Grant		none	5,781,655		4,367,557
COVID-19 - Community Development Block Grant		none	3,492,318		3,492,318
Community Development Block Grant Balance of Outstanding Loans as of 6/30/2022		none	4,858,068		-
ARRA-NSP Balance of Outstanding Loans as of 6/30/2022		none	903,428		-
Total Community Development Block Grants/Entitlement Grants				15,035,469	7,859,875
<b>Emergency Solutions Grant Program</b>	14.231				
Hearth Act Emergency Solutions		none	1,031,437		653,364
COVID-19 - Emergency Solutions Grant		none	(191,161)		(191,161)
Total Emergency Solutions Grant Program				840,276	462,203
<b>Home Investment Partnerships Program</b>	14.239				
Home Investment Partnerships Program		none	17,036		-
Fiscal 2023 Loan Additions		none	(164,332)		-
Balance of Outstanding Loans as of 6/30/2022		none	24,774,956		385,343
Total Home Investment Partnerships Program				24,627,660	385,343
<b>Community Development Block Grants Section 108 Loan Guarantees</b>	14.248				
Section 108 CBLF		none	173,203	173,203	-
<b>Continuum of Care Program</b>	14.267				
Continuum of Care		none	887,781		-
Coordinated Entry		none	188,899		-
Homeless Management Information System		none	51,298		-
Permanent Housing Program for People with Disabilities		none	603,709		-
Substance Abuse Treatment Outcomes Program		none	(8,134)		-
Transitional Housing Program		none	586,798		36,341
Youth Homeless Demonstration Program		none	164,276		-
Total Continuum of Care Program				2,474,627	36,341
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				<b>43,151,235</b>	<b>8,743,762</b>
<b>U.S. DEPARTMENT OF INTERIOR (DOI)</b>					
<b>Pass-Through Maryland Department of Natural Resources</b>					
<b>Sportfishing and Boating Safety Act</b>	15.622				
Department Natural Resources Chesapeake and Coastal Grants Gateway II		14-22-3014 CBG 9001	11,523	11,523	-
<b>TOTAL U.S. DEPARTMENT OF INTERIOR</b>				<b>11,523</b>	<b>-</b>

**PRINCE GEORGE'S COUNTY, MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2023**

Federal Agency/Pass-Through Entity Program Name	Assistance Listing Number	Pass- Through Entity Number	Federal Expenditures by Program	Total Federal Expenditures	Passed Through to Subrecipients
<b><u>U.S. DEPARTMENT OF JUSTICE (DOJ)</u></b>					
<b><u>Direct</u></b>					
Gang Resistance Education and Training	16.737				
Edward Byrne Memorial Grant		none	8,153	8,153	-
<b><u>Direct</u></b>					
Edward Byrne Memorial Justice Assistance Grant Program	16.738				
JAG Local		none	207,953		-
Public Safety Initiative		none	30,016		-
<b><u>Pass-Through Governors Office of Crime Control and Prevention</u></b>					
Employee Wellness		BJAG-2019-0016	35,397		-
Police Department BJAG Project		BJAG-2021-0018	44,190		-
Total Edward Byrne Memorial Justice Assistance Grant Program				317,556	-
<b><u>Direct</u></b>					
Prosecuting Cold Cases Using DNA	16.036				
Cold Case DNA		none	23,945	23,945	-
Drug Court Discretionary Grant Program	16.585				
Veterans Treatment Court		none	302,338	302,338	-
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590				
Improving Criminal Justice Response		none	70,964	70,964	-
Criminal Alien Assistance Program	16.606				
Criminal Alien Prisoners Program		none	1,709,545	1,709,545	-
DNA Backlog Reduction Program	16.741				
DNA Enhancement and Backlog Reduction Capacity		none	260,000	260,000	-
<b><u>Direct</u></b>					
Capital Case Litigation Initiative	16.746				
Conviction & Sentencing Integrity-Wrongful Convictions		none	23,580		-
<b><u>Pass-Through Governors Office of Crime Control and Prevention</u></b>					
Microtransit Feasibility Study		FY20 CSIU	49,536		-
Total Capital Case Litigation Initiative				73,116	-
<b><u>Direct</u></b>					
Public Safety Partnership and Community Policing Grants	16.710				
Cameras - Illegal Dumping		none	63,166	63,166	-
<b><u>Pass-Through Governors Office of Crime Control and Prevention</u></b>					
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034				
COVID-19 - Coronavirus Emergency Supplemental Funding		CESF-2020-0097	16,847		-
COVID-19 - Coronavirus Emergency Supplemental Funding		CESF-2020-0081	121,559		-
Housing Assistance for Victims of Domestic Violence		CESF-2020-0065	11,816		-
Total Coronavirus Emergency Supplemental Funding Program				150,222	-
Crime Victim Assistance	16.575				
Changing Lives, Restoring Justice		VOCA-2019-0118	76,853		-
Victim Advocacy Assistant Program		VOCA-2019-0089	445,239		-
Medical Mental Health Advocacy Services		VOCA-2020-0026	445,848		-
Victim Advocacy		VOCA-2020-0040	(244,548)		-
Changing Lives, Restoring Hope		VOCA-2020-0024	462,036		-
Child Advocacy Mental Health		VOCA-2022-0136	81,181		-
Total Crime Victim Assistance				1,266,609	-
Violence Against Women Formula Grants	16.588				
Sexual Assault & Domestic Violence Prosecution		VAWA-2021-0039	13,635		-
Violence Against Women		VAWA-2022-0028	39,381		-
Total Violence Against Women Formula Grants				53,016	-
Residential Substance Abuse Treatment for State Prisoners	16.593				
Recovery Points Residential Treatment		RSAT-2018-0002	29,153	29,153	-
Project Safe Neighborhoods	16.609				
Project Safe Neighborhoods		PSNM-2019-0001	475,191	475,191	-

**PRINCE GEORGE'S COUNTY, MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2023**

Federal Agency/Pass-Through Entity Program Name	Assistance Listing Number	Pass- Through Entity Number	Federal Expenditures by Program	Total Federal Expenditures	Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF JUSTICE (DOJ) (continued)</b>					
<b>Pass-Through Governors Office of Crime Control and Prevention (continued)</b>					
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local	16.758				
Children's Advocacy Centers					
Children's Advocacy Centers National Subgrants		15PJDP-21-GK-02759-JJVO	46,308	46,308	-
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>				<b>4,849,282</b>	<b>-</b>
<b>U.S. DEPARTMENT OF LABOR (DOL)</b>					
<b>Pass-Through Senior Services America, Inc.</b>					
Senior Community Service Employment Program	17.235				
Senior Training and Employment		92	285,902	285,902	-
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>				<b>285,902</b>	<b>-</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION (DOT)</b>					
<b>Pass-Through Maryland Department of Transportation</b>					
<b>Highway Planning and Construction</b>	20.205				
Sunnyside Avenue Bridge		none	12,417		-
Brandywine Road Bridge		none	23,701		-
Total Highway Planning and Construction				36,118	-
<b>Metropolitan Transportation Planning</b>	20.505				
Commercial Vehicle		none	6,006		-
Medical Assistance Mobility Enhancement		21-030	16,156		-
Total Metropolitan Transportation Planning				22,162	-
<b>Federal Transit Cluster:</b>					
<b>Federal Transit Formula Grants</b>	20.507				
5307 Bus Capital Grant (Federal) Washington Area Grant		PG22WAGC2021	20,722		-
5307 Bus Capital Grant (Federal) Washington Area Grant		PG22WAGC2020	825,782		-
Rideshare Assistance		PG22CMAQ2023	141,903		-
Statewide Specialized Transportation Assistance Program		PG22STAPO2020	12,934		-
Statewide Specialized Transportation Assistance Program		PG22STAPO2021	340,963		-
Coronavirus Response and Relief Supplemental Appropriations Act		PG22CRRSAA2021	3,999,733		-
5307 American Rescue Plan Act		PG22ARPA2021	4,777,974	10,120,011	-
<b>Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs</b>	20.526				
Local Bus Capital Grant		PG225339LC2019	2,779,259	2,779,259	-
Total Federal Transit Cluster				12,899,270	-
<b>Formula Grants for Rural Areas and Tribal Transit Program</b>	20.509				
Statewide Specialized Transportation Assistance Program (Section 5311)		none	156,226	156,226	-
<b>Highway Safety Cluster</b>	20.600				
Lives Shattered		GN-PGC-DPW-2023-154	9,500	9,500	-
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>				<b>13,123,276</b>	<b>-</b>
<b>U.S. DEPARTMENT OF THE TREASURY</b>					
<b>Direct</b>					
<b>COVID-19 - Coronavirus Relief Fund</b>	21.019				
Coronavirus Aid, Relief and Economic Security Act Coronavirus Relief Fund (CRF)		none	7,331,029	7,331,029	-
<b>Direct</b>					
<b>COVID-19 - Coronavirus State and Local Fiscal Recovery Funds</b>	21.027				
American Rescue Plan Act (ARPA)		none	29,944,622		6,446,949
Loss Revenue		none	18,003,682		-
<b>Pass-Through Maryland Department of Health and Mental Hygiene</b>					
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027				
Strengthening Local Health Infrastructure		ARP17SL1	24,989		-
Total Coronavirus State and Local Fiscal Recovery Funds				47,973,293	6,446,949
<b>Pass-Through Maryland Department of Housing and Development</b>					
<b>COVID-19 - Emergency Rental Assistance</b>	21.023				
Emergency Rental Assistance		none	11,752,480		-
<b>Pass-Through Maryland Department of Commerce</b>					
<b>COVID-19 - Emergency Rental Assistance</b>	21.023				
COVID-19 - Emergency Rental Assistance		ERA0386	11,546,927		-
COVID-19 - Emergency Rental Assistance		ERAE0073	12,103,356		-
Total Emergency Rental Assistance				35,402,763	-
<b>TOTAL U.S. DEPARTMENT OF THE TREASURY</b>				<b>90,707,085</b>	<b>6,446,949</b>

**PRINCE GEORGE'S COUNTY, MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2023**

Federal Agency/Pass-Through Entity Program Name	Assistance Listing Number	Pass- Through Entity Number	Federal Expenditures by Program	Total Federal Expenditures	Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS)</b>					
<b>Direct</b>					
<b>Community Health Workers for Public Health Response and Resilient</b> Community Health Integrated Service System	93.495	none	2,487,212	2,487,212	2,035,837
<b>Congressional Directives</b> Pediatric Telehealth Network	93.493	none	1,462,500	1,462,500	-
<b>Innovative State and Local Health Strategies</b> Diabetes Heart Disease and Stroke	93.435	none	2,397,402	2,397,402	1,751,630
<b>Pass-Through Maryland Department of Health and Mental Hygiene</b>					
<b>Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals</b> CARES Title VII	93.042	620520/15, 654820/15	2,957	2,957	-
<b>Public Health Emergency Preparedness</b> Cities Readiness Initiative	93.069	CH823PHP	97,856		-
Public Health Emergency Preparedness		CH823PHP	(5,164)		-
Cities Readiness Initiative		CH823PHP	14,006		-
Cities Readiness Initiative		CH823PHP	120,828		-
Public Health Emergency Preparedness		CH823PHP	329,615		-
Total Public Health Emergency Preparedness			<u>329,615</u>	<u>557,141</u>	<u>-</u>
<b>Project Grants and Cooperative Agreements for Tuberculosis Control Programs</b> Women Infants and Children	93.116	W1197WIC	2,079,851		-
Control and Prevention Services Federal		CH014TBF	(37)		-
Tuberculosis Control Federal		CH014TBF	195,082		-
Total Tuberculosis Control			<u>195,082</u>	<u>2,274,896</u>	<u>-</u>
<b>Community Programs to Improve Minority Health Grant Program</b> COVID-19 Health Literacy Enhancement	93.137	1 CPIMP211259-01-00	1,380,702	1,380,702	1,251,102
<b>Project for Assistance in Transition from Homelessness</b> PATH Program	93.150	MH566OTH	106,652	106,652	-
<b>Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children</b> Childhood Lead Poisoning Prevention - Federal	93.197	CHC86ECM	152,291	152,291	-
<b>Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program</b> Home Visiting Healthy Families	93.505	none	185,853		-
Home Visiting/Healthy Families ARP/MDH		none	120,573		-
Total Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program			<u>120,573</u>	<u>306,426</u>	<u>-</u>
<b>Children's Health Insurance Program</b> Maryland's Children Health Program Eligibility Pregnant Women Child Federal	93.767	MA186ACM	1,230,583		-
MCHP Eligibility Federal		MA186ACM	80		-
MCHP Eligibility Federal		MA186ACM	5,114		-
State Opioid Response II Mat Detention MOUD		BH259SOR	115,485		-
Childhood Lead Poisoning Prevention		CHC86ECM	194,332		-
Childhood Lead Poisoning Prevention Federal		CHC86ECM	(4,262)		-
MCHP ELIGIBILIT		MA186ACM	1,612		-
Maryland's Children Health Program Eligibility Pregnant Women Child Federal		MA186ACM	(78,542)		-
Total Children's Health Insurance Program			<u>(78,542)</u>	<u>1,464,402</u>	<u>-</u>
<b>Medicare Prescription Drug Coverage</b> STD Caseworker Federal	93.770	CH032STD	(39)	(39)	-
<b>Opioid STR</b> American Rescue Plan Act Mental Health Services	93.788	BH010MAR	395,635	395,635	-
<b>Maternal, Infant and Early Childhood Home Visiting Grant</b> Home Visiting Healthy Families	93.870	none	361,184	361,184	-
<b>HIV Care Formula Grants</b> Ryan White B	93.917	AD556RWS	963,203	963,203	-

**PRINCE GEORGE'S COUNTY, MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2023**

Federal Agency/Pass-Through Entity Program Name	Assistance Listing Number	Pass- Through Entity Number	Federal Expenditures by Program	Total Federal Expenditures	Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS) (continued)</b>					
<b>Pass-Through Maryland Department of Health and Mental Hygiene (continued)</b>					
<b>Block Grants for Community Mental Health Services</b>	93.958				
American Rescue Plan Act Mental Health Services		BH010MAR	512,457	512,457	-
<b>Block Grants for Prevention and Treatment of Substance Abuse</b>	93.959				
Federal SUD Services		AS358ADM	(137,399)		-
Integration of Sexual Health in Recovery		AD681INT	1,496		-
Block Grants for Prevention and Treatment of Substance Abuse		MU530ADP	(1,626)		-
Integration of Sexual Health		AD681INT	120,288		-
Substance Abuse Prevention COVID-19 Supplement		MU530ADP	25,028		-
Federal Fund Substance Use		AS358ADM	808,308		-
Prevention Service		MU530ADP	371,768		-
Substance Abuse Prevention - COVID Supplement		MU636COV	97,207		-
988 State and Territory Cooperative Agreement		BH002STC	226,175		-
Total Block Grants for Prevention and Treatment of Substance Abuse				1,511,245	-
<b>Preventive Health Services-Sexually Transmitted Diseases</b>	93.977				
STD Caseworker Federal		CH032STD	586,663	586,663	-
<b>Injury Prevention and Control Research and State and Community Based Programs</b>	93.136				
Maryland Violence and Injury Prevention		FH875VIP	3,388		-
Overdose Action		AS451ODA	100,650		-
Total Injury Prevention and Control Research and State and Community Based Programs				104,038	-
<b>Immunization Cooperative Agreements</b>	93.268				
Hepatitis B Prevention		CH352IMM	(1,684)		-
Immunization		CH383IMM	429		-
Immunization Action Grant		CH383IMM	90,345		-
FEMA Emergency Protective Measures		FE717COV	568		-
Hepatitis B Prevention		CH352IMM	62,759		-
Total Immunization Cooperative Agreements				152,417	-
<b>HIV Prevention Activities Health Department Based</b>	93.940				
Ending The HIV Epidemic in STD Clinics		AD396PRV	(28,686)		-
Implement Ending the HIV Epidemic		AS827EH	(18)		-
HIV Prevention		AD396PRV	730,964		-
Ending the HIV Epidemic in STD Clinics		AD844ESC	194,865		-
Implement Ending the HIV Epidemic		AD827EH	1,237,552		-
Total HIV Prevention Activities Health Department Based				2,134,677	-
<b>Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)</b>	93.323				
<b>Community Health Worker - Early Learning Center</b>					
Project W-Linkages to Care and Support		ELC08CHW	6,333		-
Early Learning Center Enhancing Detection Expansion		ELC03WSN	29,295		-
Early Learning Center (ELC) Enhancing Detection		ID941EDE	573,615		-
Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)		ID917EDG	424,820	1,034,063	-
<b>Pass-Through Maryland Department of Aging</b>					
<i>Aging Cluster:</i>					
<b>Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers</b>	93.044				
Expanding Access to Covid 19 Vaccines to Seniors		655221/15	2,051		-
Federal American Rescue Plan of the Older American Act		655321/15, 655421/15, 65	1,018,229		-
Title III/VII Old American Act		650122/15	693,656		-
Aging TITLE III/VII		650121/15	326,363		-
Title III/VII Old American Act		650123/15	762,199		-
<b>Nutrition Services Incentive Program</b>	93.053				
Nutrition Services Incentive Program		650523/15	30,944		-
Total Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers				2,833,442	-
<b>Health Insurance Assistance Program</b>	93.324				
Health Insurance Program		651523/15	40,921	40,921	-
<b>National Family Caregiver Support, Title III</b>	93.052				
Title III E Caregiving		652023/15	117,546	117,546	-

**PRINCE GEORGE'S COUNTY, MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2023**

Federal Agency/Pass-Through Entity Program Name	Assistance Listing Number	Pass- Through Entity Number	Federal Expenditures by Program	Total Federal Expenditures	Passed Through to Subrecipients
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS) (continued)</u></b>					
<b><u>Pass-Through Maryland DC Office Department Mayor for Publ. Safty &amp; Just</u></b>					
Alzheimer's Disease Program Initiative (ADPI)	93.470				
Public Health Emergency Preparedness		90ADPI0084-01-00	34,287	34,287	-
<b><u>Pass-Through DC Department of Health</u></b>					
<b><u>Substance Abuse and Mental Health Services Projects of Regional and National Significance</u></b>					
System of Care Expansion & Sustainability of Compare Comm Mental Hlth Svc	93.104	1H79SM0822707-01	935,174	935,174	-
<b><u>Maternal and Child Health Services Block Grant to the States</u></b>					
HRSA Ending the Epidemic	93.994	FH362HRI	675,127		-
<b><u>Pass-Through Maryland Department of Health and Mental Hygiene</u></b>					
<b><u>Asthma Initiative</u></b>					
Total Maternal and Child Health Services Block Grant to the States		FH326HRI	83,499		-
<b><u>Public Health Emergency Response</u></b>					
COVID 19 Public Health Workforce Supplemental Funding	93.354	PH017CRW	274,699		-
COVID-19 Public Health Workforce Supplemental Funding		PH017CRW	787,699		-
Total Public Health Emergency Response				1,062,398	-
<b><u>Pass-Through Maryland Department of Human Services</u></b>					
<b><u>Temporary Assistance for Needy Families</u></b>					
Welform Reform Work Opportunities Block Grant TANF	93.558	None	3,825,889		-
Inter-Agency Family Preservation		none	997,162		-
Inter-Agency Family Preservation		GC920	376,489		-
Welfare Reform Work Opportunities		none	138,215		-
Interagency Family Preservation		GC920	(482)		-
Total Temporary Assistance for Needy Families				5,337,273	-
<b><u>Child Support Enforcement</u></b>					
Cooperative Reimbursement Agreement CSEA/CRA	93.563	CSEA/CRA-22-019	88,253		-
Child Support Enforcement (Cooperative Reimbursement Agreement)		CSA/CRA/22-018	426,046		-
CSEA/CRA		CSEA/CRA-23-019	337,224		-
Total Child Support Enforcement				851,523	-
<b><u>Low-Income Home Energy Assistance</u></b>					
Office of Home Energy Programs	93.568	none	27,121		-
Office of Home Energy Programs (MEAP and EUSP)		none	(122)		-
Office of Home Energy Program		none	1,201,918		-
Total Low-Income Home Energy Assistance				1,228,917	-
<b><u>Pass-Through Maryland Health Benefit Exchange</u></b>					
<b><u>Medicaid Cluster:</u></b>					
Affordable Care Act Connector	93.778	none	872		-
Affordable Care Act Connector		none	1,812,447		-
<b><u>Pass-Through Maryland Department of Health and Mental Hygiene</u></b>					
Administrative Care Coordination		MA021EPS	(182,706)		-
General Medical Assistance Transportation - Federal		MA357GTS	(16,007)		-
Maryland's Children Health Program Eligibility Pregnant Women Children		MA186ACM	(7,467)		-
General Medical Assistance Transportation - Federal		MA186ACM	1,533,461		1,054,685
Administrative Care Coordination Grant - Expansion - Federal		MA186ACM	628,439		-
Federal Financial Participant (FFP) and Maryland Access Point (MAP)		none	92,599		-
General Medical Assistance Transportation		MA357GTS	(18,922)		-
Administrative Care Coordination Grant - Expansion - Federal		MA021EPS	156,920		-
Total Medicaid Cluster				3,999,636	1,054,685
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				<b>37,547,867</b>	<b>6,093,254</b>
<b><u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u></b>					
<b><u>Direct</u></b>					
<b><u>Retired and Senior Volunteer Program</u></b>					
Retired and Senior Volunteer Program	94.002	21SRBMD007	97,071		-
Retired Senior Volunteers Program		21SRBMD007	4,218		-
Total Retired and Senior Volunteer Program				101,289	-
<b><u>Foster Grandparent/Senior Companion Cluster:</u></b>					
Foster Grandparents Program (FGP)	94.011	21SFBD001	240,620	240,620	-
Total Foster Grandparent/Senior Companion Cluster				240,620	-
<b>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>				<b>341,909</b>	<b>-</b>

**PRINCE GEORGE'S COUNTY, MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2023**

Federal Agency/Pass-Through Entity Program Name	Assistance Listing Number	Pass- Through Entity Number	Federal Expenditures by Program	Total Federal Expenditures	Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF HOMELAND SECURITY (DHS)</b>					
<b>Direct</b>					
<b>Emergency Food and Shelter National Board Program</b>	97.024				
Emergency Food and Shelter National Board		none	1,274,669	1,274,669	350,000
<b>Assistance to Firefighters</b>					
Assistance Firefighter Grant (AFG) Training	97.044	none	174,291		-
Assistance Firefighter Grant (AFG) COVID-19 Supplemental		none	563		-
Total Assistance to Firefighters				174,854	-
<b>Direct</b>					
<b>State Homeland Security</b>	97.067				
Mass Casualty Incident Report-UASI		none	263,789		-
<b>Pass-Through Maryland Department of Emergency Management</b>					
UASI- Regional Preparedness		22UASI543-01	257,376		-
<b>Pass-Through Homeland Security and Emergency Management</b>					
Homeland Security Grant		20-SR8854-03	267,495		-
Volunteer CCP		20UASI543-04	69,967		-
UASI- Response and Recovery- Planning		20UASI543-02	28,571		-
UASI-Response and Recovery- Training		20UASI543-03	100,000		-
Small Unmanned Aerial Arms Systems		21UASI645-01	69,133		-
Command Competency Lab Enhancement		21UASI606-02	19,842		-
UASI- Response and Recovery- Training		21UASI543-04	73,327		-
UASI- Response and Recovery- Training		21UASI543-03	78,500		-
UASI - Volunteer and Donations Management		22UASI543-02	20,908		-
UASI- Tactical Equipment		20UASI645-02	523,767		-
Volunteer and Citizen Corp		21-UASI538-01	76,938		-
UASI Regional Preparedness		21UASI543-01	201,280		-
UASI - Special Events Response Cache		20UASI645-01	194,206		-
Citizen Corp		21UASI543-02	171,623		-
Tactical Equipment/Vehicle Enhancement		21UASI645-02	166,292		-
Total Homeland Security Grant Program				2,583,014	-
<b>Direct</b>					
<b>Staffing for Adequate Fire and Emergency Response (SAFER)</b>	97.083				
AFC Workforce		none	5,000	5,000	-
<b>Homeland Security Biowatch</b>					
Biowatch DHS Grant to monitor biological threats	97.091	none	2,267,806	2,267,806	-
<b>Pass-Through Maryland Department of Health and Mental Hygiene</b>					
<b>Disaster Grants - Public Assistance (Presidentially Declared Disasters)</b>	97.036				
Federal Emergency Management Agency Emergency Protective Measures		FE17COV	22,365	22,365	-
<b>Pass-Through Maryland Department of Emergency Management</b>					
<b>Emergency Management Performance Grants</b>	97.042				
Emergency Management Performance Grant		20-SR8854-02	113,781		-
Emergency Management Performance Grant		21-SR8854-01	111,477		-
Total Emergency Management Performance Grants				225,258	-
<b>Presidential Declared Disaster Assistance - Disaster Housing Operations for Individuals and Households</b>					
BRIC/Hazard Mitigation	97.049	EMP-2020-BR-005-0023	48,827	48,827	-
<b>Intercity Bus Security Grants</b>					
Homeland Security Grant	97.057	21-SR-8854-04	340,881	340,881	-
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>				<b>6,942,674</b>	<b>350,000</b>
<b>TOTAL FEDERAL GRANT EXPENDITURES</b>				<b>\$ 197,621,715</b>	<b>\$ 21,633,965</b>



**PRINCE GEORGE'S COUNTY, MARYLAND**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2023**

**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, 2023. 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) (ALN #10.557) 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) (ALN #14.239) and Community Development Block Grant (CDBG) (ALN #14.218) federal loan programs. The outstanding loan balances as of June 30, 2023 were \$24,774,956 and \$5,761,496, respectively.

**NOTE 5 INDIRECT COSTS**

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

**PRINCE GEORGE'S COUNTY, MARYLAND**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2023**

**NOTE 6 PERSONAL PROTECTIVE EQUIPMENT (PPE) INVENTORY**

The CARES Act was signed into law on March 27, 2020. The County received a payment from Treasury in the amount of approximately \$158.7 million. Funds received by the County were used for expenses incurred in response to the public health emergency declared in response to COVID-19. Approximately \$10.2 million was used to purchase PPE in previous periods. As of June 30, 2023, a total of \$10.2 million has been reported as expenditures on the SEFA.

**PRINCE GEORGE'S COUNTY, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2023**

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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?   x   yes      \_\_\_\_\_ no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes        x   none reported
2. Type of auditors' report issued on compliance for major federal programs: See below
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</u>	<u>Opinion</u>
Community Development Block Grants/Entitlement Grants	14.218	Qualified
COVID 19 - Emergency Rental Assistance	21.023	Unmodified
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	Qualified
Temporary Assistance for Needy Families	93.558	Unmodified
Medicaid Cluster	93.778	Unmodified

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, 2023

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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*.

**PRINCE GEORGE'S COUNTY, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2023**

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

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**Reference Number:** 2023-001  
**Prior Year Finding:** 2022-002  
**Federal Agency:** U.S. Department of Housing and Urban Development  
**Federal Program:** Community Development Block Grants/Entitlement Grants  
**Assistance Listing Number:** 14.218  
**Award Number and Year:** B-19-UC-24-0002 (7/31/2019 – 9/1/2027), B-20-UC-24-0002 (8/17/2020 – 9/1/2028), B-21-UC-24-0002 (10/27/2021 – 9/1/2029), B-22-UC-24-002 (7/1/2022 – 9/1/2029)  
**Compliance Requirement:** Reporting – Federal Funding Accountability and Transparency Act (FFATA)  
**Type of Finding:** Material Weakness in Internal Control Over Compliance, Material Noncompliance (Modified Opinion)

**Criteria or specific requirement:**

*Compliance:* Per the Federal Funding Accountability and Transparency Act (FFATA), prime (direct) recipients of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Reports must be filed in FSRS by the end of the month following the month in which the prime recipient awards any sub-grant greater than or equal to \$30,000. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award will be subject to the reporting requirements as of the date the award exceeds \$30,000. If the initial award equals or exceeds \$30,000 but funding is subsequently de-obligated such that the total award amount falls below \$30,000, the award continues to be subject to FFATA reporting requirements.

The following key data elements must be reported: Subawardee Name and Data Universal Numbering System (DUNS) number; Amount of Subaward (inclusive of modifications); Subaward Obligation/Action Date; Date of Report Submission; Subaward Number; Project Description; and Names and Compensation of Highly Compensated Officers. (Names and Compensation of Highly Compensated Officers must only be reported when the entity in the preceding fiscal year received 80 percent or more of its annual gross revenues in Federal awards; and \$30,000,000 or more in annual gross revenues from Federal awards; and the public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986.)

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: 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 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:**

Prince George’s County (the County) did not report required subaward information to FSRS for first-tier subawards of \$30,000 or more.

**PRINCE GEORGE'S COUNTY, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2023**

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

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**Context:**

Zero of eight subawards selected for testing were reported to FSRS. Total subawards tested were \$890,051, and \$0 was reported as required by FFATA requirements.

<b>Transactions Tested</b>	<b>Subaward not reported</b>	<b>Report not timely</b>	<b>Subaward amount incorrect</b>	<b>Subaward missing key elements</b>
8	8	0	0	0
<b>Dollar Amount of Tested Transactions</b>	<b>Subaward not reported</b>	<b>Report not timely</b>	<b>Subaward amount incorrect</b>	<b>Subaward missing key elements</b>
\$890,051	\$890,051	\$0	\$0	\$0

**Cause:**

The County's policies and procedures were not sufficient to ensure that required subaward information was reported to FSRS. Internal controls did not prevent or detect the errors.

**Effect:**

Subawards were not reported to FSRS in accordance with FFATA requirements.

**Questioned costs:**

None noted.

**Recommendation:**

We recommend that the County develop internal controls and procedures to ensure that FFATA reporting requirements are met. We further recommend the County develop controls and procedures to ensure that all required subawards are reported accurately and timely to FSRS.

**Views of responsible officials:**

**PRINCE GEORGE'S COUNTY, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2023**

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

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**Reference Number:** 2023-002  
**Prior Year Finding:** No  
**Federal Agency:** U.S. Department of Treasury  
**Federal Program:** COVID-19 – Coronavirus State and Local Fiscal Recovery Funds  
**Assistance Listing Number:** 21.027  
**Award Number and Year:** ARP17SL1 (5/23/2021 - 12/31/2026)  
**Compliance Requirement:** Earmarking and Reporting  
**Type of Finding:** Material Weakness in Internal Control Over Compliance, Material Noncompliance (Modified Opinion)

**Criteria or specific requirement:**

**Compliance:** Earmarking – Under Treasury’s Final Rule that became effective on April 1, 2022, recipients can calculate lost revenue for the years 2020, 2021, 2022, and 2023 based on the formula provided in the Final Rule to determine the amount of State and Local Fiscal Recovery Funds (SLFRF) that can be used for the “provision of government services.” To calculate revenue loss at each of these dates, recipients must follow a four-step process which includes: a. Calculate revenues collected in the most recent full fiscal year prior to the public health emergency (i.e., last full fiscal year before January 27, 2020), called the base year revenue. b. Estimate counterfactual revenue, which is equal to the following formula, where n is the number of months elapsed since the end of the base year to the calculation date: base year revenue x (1 + growth adjustment) n/12. The growth adjustment is the greater of either a standard growth rate—5.2 percent—or the recipient’s average annual revenue growth in the last full three fiscal years prior to the COVID-19 public health emergency. c. Identify actual revenue, which equals revenues collected over the twelve months immediately preceding the calculation date. d. Revenue loss for the calculation date is equal to counterfactual revenue minus actual revenue (adjusted for tax changes) for the twelve-month period. Further, the Final Rule defines the term general revenue to include revenues collected by a recipient and generated from its underlying economy and would capture a range of different types of tax revenues, as well as other types of revenue that are available to support government services. In calculating revenue, recipients should sum across all revenue streams covered as general revenue.

Reporting – Per 2 CFR 200.328 and 31 CFR section 35.4(c), States, territories, metropolitan cities, counties, and Tribal governments were required to submit one interim report and quarterly Project and Expenditure reports thereafter. A Key Line Item containing critical information, as defined by Treasury, in these reports is the Revenue Replacement section.

**Control:** Per 2 CFR section 200.303(a), a non-Federal entity must: 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 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).

**PRINCE GEORGE'S COUNTY, MARYLAND**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2023**

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

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**Condition:**

Prince George's County (the County) did not calculate their revenue loss in accordance with the Final Rule. As a result, amounts reported under the Revenue Replacement section of the Project and Expenditure reports were inaccurate for all quarters within the fiscal year ended June 30, 2023

**Context:**

The County used incorrect base year revenues in their revenue loss calculation. Only general fund revenue was used in the calculation instead of summing across all revenue streams as defined by the Final Rule. Further, the County used an incorrect growth rate of 4.0% instead of 5.2% as required by the Final Rule. The Revenue Replacement section of the Project and Expenditure reports were inaccurate due to these errors.

**Cause:**

The County's policies and procedures were not sufficient to ensure that their revenue loss calculation was in accordance with the Final Rule and that accurate information was reported in their Project and Expenditure reports under the Revenue Replacement section.

**Effect:**

The County was not in compliance with federal requirements, and failure to comply with those requirements could jeopardize future funding.

**Questioned costs:**

Undetermined.

**Recommendation:**

We recommend that the County revise the revenue loss calculation to be in accordance with the U.S. Treasury's guidance as outlined by the Final Rule and submit a revised Project and Expenditure report to the U.S. Treasury's SLFRF portal.

**Views of responsible officials:**

At the time that the Office of Management and Budget (OMB) calculated the revenue loss it was unclear whether it applied to only general funds or all funds. Guidance from the U.S. Treasury Department was updated frequently following enactment of the American Rescue Plan Act of 2021. Based on the finding of the audit that revenue loss calculation is not in accord with the Final Rule, OMB staff re-calculated the data using all funds.



**PRINCE GEORGE'S COUNTY, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2023**

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

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**Reference Number:** 2023-003  
**Prior Year Finding:** No  
**Federal Agency:** U.S. Department of Treasury  
**Federal Program:** COVID-19 – Coronavirus State and Local Fiscal Recovery Funds  
**Assistance Listing Number:** 21.027  
**Award Number and Year:** ARP17SL1 (5/23/2021 - 12/31/2026)  
**Compliance Requirement:** Subrecipient Monitoring  
**Type of Finding:** Material Weakness in Internal Control Over Compliance, Material Noncompliance (Modified Opinion)

**Criteria or specific requirement:**

*Compliance:* 2 CFR §200.332 - Requirements for Pass-Through Entities states, in part, that all pass-through entities must:

- (a) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward.

Required information includes:

- i. Subrecipient name (which must match the name associated with its unique entity identifier);
- ii. Subrecipient's unique entity identifier;
- iii. Federal Award Identification Number (FAIN);
- iv. Federal Award Date (see the definition of Federal award date in § 200.1 of this part) of award to the recipient by the Federal agency;
- v. Subaward Period of Performance Start and End Date;
- vi. Subaward Budget Period Start and End Date;
- vii. Amount of Federal Funds Obligated by this action by the pass-through entity to the subrecipient;
- viii. Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity including the current financial obligation;
- ix. Total Amount of the Federal Award committed to the subrecipient by the pass-through entity;
- x. Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA);
- xi. Name of Federal awarding agency, pass-through entity, and contact information for awarding official of the Pass-through entity;
- xii. Assistance Listings number and Title; the pass-through entity must identify the dollar amount made available under each Federal award and the Assistance Listings Number at time of disbursement;
- xiii. Identification of whether the award is R&D; and
- xiv. Indirect cost rate for the Federal award (including if the de minimis rate is charged) per section 200.414.

**PRINCE GEORGE'S COUNTY, MARYLAND**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2023**

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

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- (b) Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section, which may include consideration of such factors as:
  - (1) The subrecipient's prior experience with the same or similar subawards;
  - (2) The results of previous audits including whether or not the subrecipient receives a Single Audit in accordance with Subpart F - Audit Requirements of this part, and the extent to which the same or similar subaward has been audited as a major program;
  - (3) Whether the subrecipient has new personnel or new or substantially changed systems;
  - (4) The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).
- (d) Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include:
  - (1) Reviewing financial and performance reports required by the pass-through entity.
  - (2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means.
  - (3) Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the pass-through entity as required by § 200.521 Management decision.
- (e) Depending upon the pass-through entity's assessment of risk posed by the subrecipient (as described in paragraph (b) of this section), the following monitoring tools may be useful for the pass-through entity to ensure proper accountability and compliance with program requirements and achievement of performance goals:
  - (1) Providing subrecipients with training and technical assistance on program-related matters.
  - (2) Performing on-site reviews of the subrecipient's program operations.
  - (3) Arranging for agreed-upon-procedures engagements as described in § 200.425 Audit services.
- (f) Verify that every subrecipient is audited as required by Subpart F of this part when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in § 200.501.

*Control:* Per 2 CFR Section 200.303(a), a non-Federal entity must: 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 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).

**PRINCE GEORGE'S COUNTY, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2023**

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

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**Condition:**

Prince George's County (the County) was unable to provide support that subawards it issued contained all required federal information nor that it properly monitored its subrecipients.

**Context:**

Five subrecipients were selected for testing, and the following exceptions were noted:

- For one of five subrecipients, the County did not have a subaward agreement in place with the subrecipient. As such, all required information was not furnished to the subrecipient.
- Five of five subaward agreements were missing the following required information:
  - Federal Award Identification Number (FAIN)
- For two of five subrecipients, the County was unable to provide support that it conducted during the award monitoring.
- For one of five subrecipients, the County was unable to provide support that it had verified that the subrecipients were audited as required by Subpart F.

**Questioned costs:**

Undetermined.

**Cause:**

The County did not establish effective internal controls and procedures over subrecipient monitoring.

**Effect:**

Excluding the required federal grant award information at the time of the subaward may cause subrecipients and their auditors to be uninformed about specific program and other regulations that apply to the funds they receive. There is also the potential for subrecipients to have incomplete Schedules of Expenditures of Federal Awards (SEFA) in their Single Audit reports, and federal funds may not be properly audited at the subrecipient level in accordance with the Uniform Guidance.

Not conducting during the award monitoring may result in a failure of the Division to detect that its subrecipients used subawards for unauthorized purposes, managed them in violation of the terms and conditions of the subawards, or that subaward performance goals were not achieved.

Without ensuring subrecipients have obtained audits as required by Subpart F, there is an increased risk that subrecipients could be inappropriately spending and/or inaccurately tracking and reporting federal funds over multiple year periods, and these discrepancies may not be properly monitored, detected, and corrected by Division personnel on a timely basis.

**Recommendation:**

The County should review and enhance internal controls and procedures to ensure that all required information is included in all subawards, that proper subrecipient monitoring is conducted, and that evaluation of independent audits is performed.

**Views of responsible officials:**

The Office of Community Relations (OCR) is reviewing and working to enhance internal controls and procedures to ensure all required information is included in the subaward, that proper subrecipient monitoring is conducted, and the evaluation of independent audits are performed. OCR is working with the subrecipient to gather payroll receipts and proof of the disbursement of

PRINCE GEORGE'S COUNTY, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2023

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

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funds to grantees selected through the RFPs managed by the subrecipient.



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