

PRINCE GEORGE'S COUNTY, MARYLAND
REPORT ON SINGLE AUDIT
YEAR ENDED JUNE 30, 2024



CPAs | CONSULTANTS | WEALTH ADVISORS

CLAconnect.com

**PRINCE GEORGE'S COUNTY, MARYLAND
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2024**

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	1
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE	3
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	8
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	15
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	17



**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
Upper Marlboro, 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, 2024, 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 December 31, 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, Prince George's Community Television, Inc. 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. and Prince George's Community College, 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. or Prince George's Community College.

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
December 31, 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
Upper Marlboro, 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, 2024. 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 Aging Cluster

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 Aging Cluster for the year ended June 30, 2024.

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, 2024.

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 qualified and unmodified opinions 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 Aging Cluster

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding the Aging Cluster as described in finding number 2024-001 for Reporting.

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, 2024. 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 deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as 2024-001 to be a material weakness.

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 the internal control over compliance finding 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.

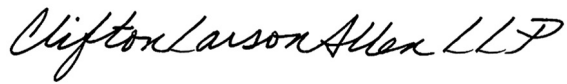
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated December 31, 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, Maryland

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
March 24, 2025

PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2024

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
<u>U.S. DEPARTMENT OF AGRICULTURE (USDA)</u>					
<u>Pass-Through Maryland Department of Health and Mental Hygiene</u>					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557				
WIC Breastfeeding Peer Counseling		WIB37BPC	\$ 201,640	\$ -	\$ -
WIC		WI197WIC	2,360,096	-	-
Total WIC Special Supplemental Nutrition Program for Women, Infants, and Children				2,561,736	-
<u>Pass-Through Maryland Department of Human Services (MDHS)</u>					
<u>SNAP Cluster:</u>					
State Administrative Matching Grants for the Supplemental Nutrition Assistance	10.561				
Program Food Stamp Employment & Training		N00G0002	75,243	75,243	-
Total SNAP Cluster				75,243	-
Composting and Food Waste Reduction (CFWR) Pilot Programs	10.917	none	22,751	22,751	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE				2,659,730	-
<u>U.S. DEPARTMENT OF DEFENSE (DOD)</u>					
<u>Direct</u>					
Community Economic Adjustment Assistance	12.003				
Joint Base Andrews Resilience Study		none	292,000	292,000	-
TOTAL U.S. DEPARTMENT OF DEFENSE				292,000	-
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)</u>					
<u>Direct</u>					
<u>CDBG Entitlement Grants Cluster:</u>					
Community Development Block Grants/Entitlement Grants	14.218				
Community Development Block Grant		none	6,833,306		4,916,522
COVID-19 - Community Development Block Grant		none	2,316,265		830,436
Community Development Block Grant Balance of Outstanding Loans as of 6/30/2023		none	4,907,403		-
ARRA-NSP Balance of Outstanding Loans as of 6/30/2023		none	856,432		-
Total Community Development Block Grants/Entitlement Grants				14,913,406	5,746,958
Community Development Block Grants/Entitlement Grants	14.228				
CDBG-CV 2 Emergency Rental Assistance		none	373,351	373,351	-
Emergency Solutions Grant Program	14.231				
Hearth Act Emergency Solutions		none	363,566	363,566	234,474
Home Investment Partnerships Program	14.239				
Home Investment Partnerships Program		none	2,556,355		-
Balance of Outstanding Loans as of 6/30/23		none	24,610,524		-
HOME PY26		none	(297,093)		-
Total Home Investment Partnerships Program				26,869,786	-
Community Development Block Grants Section 108 Loan Guarantees	14.248				
Section 108 CBLF		none	171,955	171,955	-
Economic Development Initiative, Community Project Funding	14.251				
HUD EDI Roll Off Dumpsters and Trucks - Congressional Earmark		none	244,231	244,231	-
Continuum of Care Program	14.267				
Youth Homeless Demonstration Program		none	31,068		-
Coordinated Entry		none	181,295		-
Homeless Management Information System		none	85,000		-
Continuum of Care Planning		none	3,444		-
Transitional Housing Program		none	18,594		-
Continuum of Care		none	690,979		-
Coordinated Entry		none	165,075		-
Permanent Housing for People with Disabilities		none	615,716		-
Transitional Housing Program		none	544,006		-
Continuum of Care Planning		none	178,471		-
Homeless Youth Demonstration Program		none	59,077		-
Total Continuum of Care Program				2,572,725	-
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				45,509,020	5,981,432

PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2024

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
<u>U.S. DEPARTMENT OF JUSTICE (DOJ)</u>					
<u>Direct</u>					
Edward Byrne Memorial Justice Assistance Grant Program	16.738				
Public Safety Initiative		none	\$ 48,026		\$ -
Edward Byrne Memorial Grant		none	94,030		-
Edward Byrne Memorial Justice Assistance Grant		none	36,412		-
<u>Pass-Through Governors Office of Crime Control and Prevention</u>					
Gun Violence Reduction Program II		BJAG-2021-0019	60,784		-
Youth Diversion Program		BJAG-2021-0038	22,001		-
Edward Byrne Memorial Justice Assistance Grant		BJAG-2021-0018	53,827		-
Total Edward Byrne Memorial Justice Assistance Grant Program				\$ 315,080	-
<u>Direct</u>					
Prosecuting Cold Cases Using DNA	16.036				
Cold Case DNA		none	20,538	20,538	-
Drug Court Discretionary Grant Program	16.585				
BJA Adult Drug Court and Veterans Court Treatment		none	126,896		-
Veterans Treatment Court		none	43,012		-
Total Drug Court Discretionary Grant Program				169,908	-
Grants to Encourage Arrest Policies and Enforcement of Protection					
Orders Program	16.590				
Improving Criminal Justice Response		none	148,141	148,141	-
Criminal Alien Assistance Program	16.606				
Urban Areas Security Initiative - Tactical Equipment		none	85,088		-
State Criminal Alien Prisoners Program (SCAPP)		none	1,156,839		-
Total Criminal Alien Assistance Program				1,241,927	-
DNA Backlog Reduction Program	16.741				
DNA Enhancement and Backlog Reduction Capacity		none	285,368	285,368	-
Capital Case Litigation Initiative	16.746				
Conviction & Sentencing Integrity-Wrongful Convictions		none	99	99	-
Congressionally Recommended Awards	16.753				
Police Athletic League Partnership & Program Expansion		none	9,049	9,049	-
Public Safety Partnership and Community Policing Grants	16.710				
Cameras - Illegal Dumping		none	303,200		-
Technology and Equipment Program-Congressionally Directed Spending		none	834,000		-
Total Public Safety Partnership and Community Policing Grants				1,137,200	-
<u>Pass-Through Governors Office of Crime Control and Prevention</u>					
Crime Victim Assistance	16.575				
Victim Advocacy Assistant Program		VOCA_2022-0104	318,236		-
Child Advocacy Mental Health		VOCA-2022-0136	39,309		-
FJC VOCA Saving Lives, Restoring Hope		VOCA-2022-0087	264,469		-
FJC VOCA Changing Lives, Restoring Hope - Federal		VOCA-2022-0005	258,034		-
Total Crime Victim Assistance				880,048	-
Violence Against Women Formula Grants	16.588				
Economic Justice Initiative III: Empowerment After Abuse		VAWA-2022-0027	18,500		-
Violence Against Women		VAWA-2022-0028	13,499		-
Stop the Violence against Women		VAWA-2023-0046	38,362		-
Total Violence Against Women Formula Grants				70,361	-
Workforce Solutions	16.605				
IAFC Workforce Solutions - Camp Embers		EMW-2019-FF-0	4,432	4,432	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742				
Coverdell Forensic Science Improvement		CFSI-2022-0007	18,814	18,814	-
Project Safe Neighborhoods	16.609				
Project Safe Neighborhoods		PSNM-2019-0001	7,135		-
Project Safe Neighborhoods		PSNM-2020-0002	92,422		-
Total Project Safe Neighborhoods				99,557	-

PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2024

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
<u>U.S. DEPARTMENT OF JUSTICE (DOJ) (continued)</u>					
<u>Pass-Through Governors Office of Crime Control and Prevention (Continued)</u>					
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-02761-JJVO	\$ 46,928		\$ -
National Children's Alliance National Military Installations		LAND-MD-MIL24	19,482		-
Total Children's Advocacy Centers				\$ 66,410	
TOTAL U.S. DEPARTMENT OF JUSTICE				4,466,932	-
<u>U.S. DEPARTMENT OF LABOR (DOL)</u>					
<u>Pass-Through Senior Services America, Inc.</u>					
Senior Community Service Employment Program	17.235				
Senior Training and Employment		92	424,041	424,041	-
Registered Apprenticeship	17.289				
Youth@Work SYEP - Congressional Earmark		23A60CP000107-01-01	317,084	317,084	-
TOTAL U.S. DEPARTMENT OF LABOR				741,125	-
<u>U.S. DEPARTMENT OF TRANSPORTATION (DOT)</u>					
<u>Pass-Through Maryland Department of Transportation</u>					
<u>Highway Planning and Construction</u>	20.205				
Sunnyside Avenue Bridge		none	31,360		-
Brandywine Road Bridge		none	44,986		-
Molly Berry Rd Bridge		none	3,058,071		-
Total Highway Planning and Construction				3,134,417	-
Federal Transit Cluster:					
Federal Transit Formula Grants	20.507				
5307 American Rescue Plan Act		PG22ARPA2021	5,171,277		-
Coronavirus Response and Relief Supplemental Appropriations Act		PG22CRRSAA2021	5,126,254		-
Rideshare Assistance		PG22CMAQ2024	173,265	10,470,796	-
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526				
Local Bus Capital Grant		PG225339LC2022	134,000	134,000	-
Total Federal Transit Cluster				10,604,796	-
Formula Grants for Rural Areas and Tribal Transit Program	20.509				
Statewide Specialized Transportation Assistance Program (Section 5311)		none	150,281		-
MDOT MTA CARES 5311 Operating Rural		none	219,314		-
Total Formula Grants for Rural Areas Program				369,595	
Highway Safety Cluster	20.600				
Lives Shattered		GN-PGC-DPW-2023-154	12,250	12,250	-
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				14,121,058	-
<u>U.S. DEPARTMENT OF THE TREASURY</u>					
<u>Direct</u>					
Assistance and Tribal Consistency Fund	21.032				
Local Assistance and Tribal Consistency Fund		none	100,000	100,000	-
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027				
<u>Direct</u>					
COVID-19 - American Rescue Plan Act (ARPA)		none	47,865,142		460,789
<u>Pass-Through Maryland Department of Health and Mental Hygiene</u>					
COVID-19 - Strengthening Local Health Infrastructure		ARP17SL1	264,415		-
Total Coronavirus State and Local Fiscal Recovery Funds				48,129,557	460,789
COVID-19 - Emergency Rental Assistance	21.023				
<u>Direct</u>					
COVID-19 - Emergency Rental Assistance		none	1,332,770		-
<u>Pass-Through Maryland Dept of Housing and Development</u>					
COVID-19 - Emergency Rental Assistance		ERAE0073	7,260,438		57,731
Total Emergency Rental Assistance				8,593,208	-
TOTAL U.S. DEPARTMENT OF THE TREASURY				56,822,765	518,520
<u>U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION</u>					
<u>Direct</u>					
Employment Discrimination Title VII of the Civil Rights Act of 1964	30.001				
Equal Employment Opportunity Commission Work Sharing Agreement		none	17,539		-
EEOC Work-sharing Agreement		45310018C0057	46,013		-
TOTAL U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				63,552	-

PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2024

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
<u>U.S. DEPARTMENT OF EDUCATION</u>					
<u>Pass-Through Maryland Dept of Human Services</u>					
Interagency Family Preservation	84.411	none	\$ 8,930	\$ 8,930	\$ -
TOTAL U.S. DEPARTMENT OF EDUCATION				8,930	-
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS)</u>					
<u>Direct</u>					
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104				
System of Care		none	269,057	269,057	-
Community Health Workers for Public Health Response and Resilient	93.495				
Community Health Integrated Service System		none	2,692,760	2,692,760	-
Congressional Directives	93.493				
Pediatric Telehealth Network		none	2,287,500	2,287,500	-
Innovative State and Local Health Strategies	93.435				
Diabetes Heart Disease and Stroke		none	974,007	974,007	-
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.988				
Prevention Link 2 - Health Equity for Priority Populations with Diabetes		none	640,675	640,675	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243				
<u>Direct</u>					
Adult Reentry Program		none	10,168		-
Transition Age Youth and Young Adults Program		none	226,470		-
<u>Pass-Through Maryland Department of Health and Mental Hygiene</u>					
988 State and Territory Cooperative Agreement		BH002STC	226,175		-
988 State and Territory Cooperative Agreement Supplemental		BH016STS	75,868		-
<u>Pass-Through DC Department of Health</u>					
System of Care Expansion & Sustainability of Compre Comm Mental Hlth Svc		1H79SM0822707-01	257,785		-
Total Substance Abuse and Mental Health Services Projects of Regional and National Significance				796,466	-
<u>Pass-Through Maryland Department of Aging</u>					
<i>Aging Cluster:</i>					
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	93.044				
Expanding Access to Covid 19 Vaccines to Seniors		650122/15	3,969		-
Federal American Rescue Plan of the Older American Act		655321/15, 655421/15, 65	519,745		-
Title III/VII Old American Act		650123/15	1,901,385		-
Older Americans Act Title IIIB Supportive Services		650124/15	381,764		-
Total Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers				2,806,863	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045				
Title IIIC1 Congregate Meals		650223/15	1,974		-
Older Americans Act Title IIIC1 Nutrition for the Elderly Congregate Meals		650224/15	436,606		-
Older Americans Act Nutrition for the Elderly Home Delivered Meals		650324/15	188,863		-
Total Special Programs for the Aging, Title III, Part C, Nutrition Services				627,443	-
Total Aging Cluster				3,434,306	-
National Family Caregiver Support, Title III, Part E	93.052				
Older Americans Act Title IIIE Caregiver		652024/15	137,381	137,381	-
<u>Pass-Through Maryland Department of Health and Mental Hygiene</u>					
Public Health Emergency Preparedness	93.069				
Cities Readiness Initiative		CH823PHP	435,972		-
Public Health Emergency Preparedness		CH823PHP	201,662		-
Cities Readiness Initiative		MA357GTS	2,031,634		-
Total Public Health Emergency Preparedness				2,669,268	-
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092				
Personal Responsibility Education Program (PREP)		none	68,454		-
Personal Responsibility Education Program (PREP)		none	7,661		-
Total Affordable Care Act (ACA) Personal Responsibility Education Program				76,115	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116				
Tuberculosis Control Federal		CH014TBF	199,995	199,995	-
Community Programs to Improve Minority Health Grant Program	93.136				
Maryland Violence and Injury Prevention		FH875VIP	541		-
Maryland Violence and Injury Prevention		none	19,225		-
Total Community Programs to Improve Minority Health Grant Program				19,766	-

PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2024

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
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS) (continued)					
Pass-Through Maryland Department of Health and Mental Hygiene (continued)					
Community Programs to Improve Minority Health Grant Program COVID-19 Health Literacy Enhancement	93.137	1 CPIMP211259-01-00	\$ 467,511	\$ 467,511	\$ -
Project for Assistance in Transition from Homelessness PATH Program	93.150	MH566OTH	108,871	108,871	-
Immunization Cooperative Agreements FEMA Emergency Protective Measures COVID Mass Vaccination CARES Immunization Hepatitis B Prevention Total Immunization Cooperative Agreements	93.268	FE717COV MV617COV CH 383IMM CH352IMM	232,904 14,209 302,247 62,945	 612,305	 - - - -
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Early Learning Center Enhancing Detection Expansion	93.323	ID941EDE	79,577	79,577	-
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response COVID 19 Public Health Workforce Supplemental Funding	93.354	PH017CRW	635,078	635,078	-
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises Local Health Disparities	93.391	CDC17HRU	645,046	645,046	-
Alzheimer's Disease Program Initiative (ADPI) Public Health Emergency Preparedness	93.470	90ADPI0084-01-00	88,360	88,360	-
Child Support Enforcement Cooperative Reimbursement Agreement CSEA/CRA Cooperative Reimbursement Agreement CSEA/CRA Total Child Support Enforcement	93.563	CSEA/CRA-23-019 CSEA/CRA-24-019	91,849 543,026	 634,875	 - -
Low-Income Home Energy Assistance Office of Home Energy Programs Office of Home Energy Program Total Low-Income Home Energy Assistance	93.568	none none	15,076 1,457,596	 1,472,672	 - -
Children's Health Insurance Program Maryland's Children Health Program Eligibility Pregnant Women Child Federal Childhood Lead Poisoning Prevention Federal Total Children's Health Insurance Program	93.767	MA186ACM CHC86ECM	21,848 308,629	 330,477	 - -
Opioid STR State Opioid Response III Detention MOUD	93.788	BH012SOR	670,852	670,852	-
Maternal, Infant and Early Childhood Home Visiting Grant Home Visiting Healthy Families	93.870	none	271,437	271,437	-
Specially Selected Health Projects STD Caseworker - Federal	93.888	CH032STD	98,158	98,158	-
HIV Care Formula Grants Ryan White B HIV Expansion - Ryan White Part B Supplemental Total HIV Care Formula Grants	93.917	AD485RWS AD805SUP	8,532 44,486	 53,018	 - -
HIV Prevention Activities Health Department Based Ending The HIV Epidemic in STD Clinics Implement Ending the HIV Epidemic Ending the HIV Epidemic in STD Clinics Total HIV Prevention Activities Health Department Based	93.940	AD396PRV AD827IEH AD844ESC	748,565 1,781,225 423,854	 2,953,644	 - - -
Block Grants for Community Mental Health Services Federal Block Grant American Rescue Plan Act Mental Health Services Total Block Grants for Community Mental Health Services	93.958	MH 569 OTH BH010MAR	1,578,077 683,837	 2,261,914	 - -

PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2024

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
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS) (continued)</u>					
Block Grants for Prevention and Treatment of Substance Abuse	93.959				
Federal SUD Services		AS358ADM	\$ 2,183		\$ -
Integration of Sexual Health in Recovery		AD681INT	(361)		-
Block Grants for Prevention and Treatment of Substance Abuse		MU530ADP	5,550		-
Integration of Sexual Health		AD681INT	747,685		-
Prevention Service		MU530ADP	379,941		-
Federal Fund Substance Use		AS358ADM	59,973		-
Total Block Grants for Prevention and Treatment of Substance Abuse				\$ 1,194,971	-
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967				
STD Caseworker Federal		none	708	708	-
Preventive Health Services-Sexually Transmitted Diseases	93.977				
STD Caseworker Federal		CH032STD	517,219	517,219	-
Maternal and Child Health Services Block Grant to the States	93.994				
HRSA Ending the Epidemic		FH362HRI	87,568		-
Ending the Epidemic HRSA		HAHSTA2020-000021	825,254		-
Total Block Grants for Prevention and Treatment of Substance Abuse				912,822	-
<u>Pass-Through Maryland Crime Control and Prevention</u>					
Children's Justice Grants to States	93.643				
Multidisciplinary Team Facilitator Program		CJAC-2023-0004	19,482	19,482	-
<u>Pass-Through DC Department of Health</u>					
Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B	93.686				
Ending the Epidemic HRSA		24H080	22,727	22,727	-
<u>Pass-Through Maryland Department of Natural Resources</u>					
Health Professions Preparatory Scholarship Program for Indians	93.971				
Department Natural Resources Chesapeake and Coastal Grants Gateway II			55,000	55,000	-
<u>Pass-Through Maryland Department of Human Services</u>					
Temporary Assistance for Needy Families	93.558				
Temporary Assistance for Needy Families			35,452		
Temporary Assistance for Needy Families			3,730,377		
Total Temporary Assistance for Needy Families				3,765,829	
<i>Medicaid Cluster:</i>					
Medical Assistance Program	93.778				
<u>Pass-Through Maryland Health Benefit Exchange</u>					
Affordable Care Act Connector		none	1,567,074		-
<u>Pass-Through Maryland Office on Aging</u>					
FFP (Federal Financial Participant)		none	108,861		-
<u>Pass-Through Maryland Department of Health and Mental Hygiene</u>					
General Medical Assistance Transportation - Federal		MA186ACM	299,368		-
Administrative Care Coordination Grant - Expansion - Federal		MA021EPS	604,960		-
MCHP Eligibility Determination-PWC Federal		MA186ACM	1,477,918		-
Total Medical Assistance Program				4,058,181	-
Total Medicaid Cluster				4,058,181	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				36,128,030	-
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>					
<u>Direct</u>					
Retired and Senior Volunteer Program	94.002				
Retired and Senior Volunteer Program		21SRBMD007	23,854	23,854	-
<i>Foster Grandparent/Senior Companion Cluster:</i>					
Foster Grandparents Program (FGP)	94.011				
Total Foster Grandparent/Senior Companion Cluster		21SFBMD001	233,417	233,417	-
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				257,271	-

PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2024

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
<u>U.S. DEPARTMENT OF HOMELAND SECURITY (DHS)</u>					
<u>Direct</u>					
Emergency Food and Shelter National Board Program	97.024				
Emergency Food and Shelter National Board		none	\$ 121,500		\$ -
EFSP PHASE 40		none	327,000		-
Total Emergency Food and Shelter National Board Program				\$ 448,500	
Assistance to Firefighters	97.044				
Assistance Firefighter Grant (AFG) Training		none	27,509	27,509	-
<u>Pass-Through Maryland Emergency Management Agency</u>					
Homeland Security Grant Program	97.067				
UASI- Regional Preparedness		22UASI543-01	(5,536)		-
Homeland Security Grant		20-SR8854-03	149,628		-
Volunteer CCP		20UASI543-04	99,000		-
UASI- Response and Recovery- Planning		20UASI543-02	145,850		-
UASI-Response and Recovery- Training		20UASI543-03	205,011		-
UASI- Tactical Equipment		20UASI645-02	102,863		-
UASI Regional Preparedness		21UASI543-01	13,968		-
UASI - Special Events Response Cache		20UASI645-01	50,000		-
Citizen Corp		21UASI543-02	99,976		-
Volunteer and Citizen Corp		21-UASI538-01	79,630		-
Command Competency Lab Enhancement		21UASI606-02	84,424		-
UASI- Response and Recovery- Training		21UASI543-04	205,325		-
UASI-Damage Assessment Software		21UASI543-03	19,989		-
Urban Areas Security Initiative Volunteer and Donations Management		21UASI606-03	8,018		-
Small Unmanned Aerial Arms Systems		21UASI645-01	404,057		-
Total Homeland Security Grant Program				1,662,203	-
Homeland Security Biowatch	97.091				
Biowatch DHS Grant to monitor biological threats		none	2,294,528	2,294,528	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036				
Federal Emergency Management Agency Emergency Protective Measures		FE17COV	10,996,331	10,996,331	-
Emergency Management Performance Grants	97.042				
Emergency Management Performance Grant		20-SR8854-02	154,925	154,925	-
Presidential Declared Disaster Assistance - Disaster Housing Operations for Individuals and Households	97.049				
BRIC/Hazard Mitigation		EMP-2021-BR-053-0010	22,547		-
BRIC/Hazard Mitigation		EMP-2020-BR-005-0023	1,985		-
Total Disaster Housing Operations for Individuals and Households				24,532	
Intercity Bus Security Grants	97.057				
Homeland Security Grant		21-SR-8854-04	204,990		-
Homeland Security Grant		22-SR-8854-02	244,876		-
Total Homeland Security Grants				449,866	
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				16,058,394	-
TOTAL FEDERAL GRANT EXPENDITURES				177,128,807	\$ 6,499,952

PRINCE GEORGE'S COUNTY, MARYLAND
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2024

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.

However, 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 discretely presented component units, elect to have their own single audits (when required) and their expenditures of federal awards are therefore excluded from the County's 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, 2024. 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, 2024 were \$24,610,524 and \$5,763,815, respectively.

PRINCE GEORGE'S COUNTY, MARYLAND
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2024

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, 2024**

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? 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	Unmodified
COVID 19 - Emergency Rental Assistance	21.023	Unmodified
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	Unmodified
Highway Planning and Construction	20.205	Unmodified
Disaster Grants – Public Assistance	97.036	Unmodified
Aging Cluster	93.044, 93.045	Qualified

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, 2024**

Section II – Financial Statement Findings

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, 2024**

Section III – Federal Award Findings and Questioned Costs

Reference Number: 2024-001
Prior Year Finding: N/A
Federal Agency: U.S. Department of Health and Human Services
Pass-Through Agency: Maryland Department of Aging
Federal Program Name: Aging Cluster
Assistance Listing Number: 93.044, 93.045
Award Number and Year: 650122/15, 650222/15 (10/1/2021-9/30/2023); 650123/15, 650223/15 (10/1/2022-9/30/2024); 650124/15, 650224/15 (10/1/2023-9/30/2025)
Compliance Requirement: Reporting
Type of Finding: Material Weakness in Internal Control Over Compliance, Material Noncompliance (Modified Opinion)

Criteria or specific requirement:

Compliance: Per Maryland Department of Aging guidance, the County is required to submit quarterly financials forms outlining grant spending progress, matching requirements, budget categories, and any other revenue sources for all open grants.

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 submit required quarterly reports to the Maryland Department of Aging during the fiscal year.

Context:

For seven of seven quarterly reports selected for testing, the County was unable to provide documentation that the report had been submitted during the fiscal year.

Cause:

The County's policies and procedures were not sufficient to ensure that required reports were submitted to the Maryland Department of Aging as required. Internal controls did not prevent or detect the errors.

Effect:

The County is not in compliance with reporting requirements.

Questioned costs:

None noted.

**PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

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

Recommendation:

We recommend that the County develop internal controls and procedures to ensure that quarterly reporting requirements are met. We further recommend the County develop controls and procedures to ensure that all required reports are submitted timely to the Maryland Department of Aging.

Views of responsible officials:

There is no disagreement with the audit finding.



THE PRINCE GEORGE'S COUNTY GOVERNMENT

Department of Family Services

Tara H. Jackson
Acting County Executive

March 20, 2025

Shannon Weiss, CPA
Director
CliftonLarsonAllen LLP

Reference Number: 2024-001
Prior Year Finding: N/A
Federal Agency: U.S. Department of Health and Human Services
Pass-Through Agency: Maryland Department of Aging
Federal Program: Aging Cluster
Assistance Listing Number: 93.044, 93.045
Award Number and Year: 650122/15, 650222/15 (10/1/2021-9/30/2023); 650123/15, 650223/15 (10/1/2022-9/30/2024); 650124/15, 650224/15 (10/1/2023-9/30/2025)
Compliance Requirement: Reporting
Type of Finding: Material Weakness in Internal Control Over Compliance, Material Noncompliance

Recommendation:

We recommend that the County develop internal controls and procedures to ensure that quarterly reporting requirements are met. We further recommend the County develop controls and procedures to ensure that all required reports are submitted timely to the Maryland Department of Aging.

Explanation of disagreement with audit finding:

There is no disagreement with the audit finding.

Action taken in response to finding:

- The Department has revised its internal policy and procedures to include timelines and a tracking mechanism to ensure the timely submission of fiscal reports and documents.

Name(s) of the contact person(s) responsible for corrective action:

- Anthony Walker, Associate Director of the Management Services Division
- Anissa Curtis, Budget Analyst III for Aging and Disabilities Services Division

Planned completion date for corrective action plan:

- Items previously cited for submission have been updated and at this time the Department is in compliance with all fiscal reports.
- Revisions to the internal Policy and Procedures have been corrected and disseminated to appropriate staff.

Sincerely,

Elana Belon-Butler

Elana Belon-Butler
Director



MEMORANDUM

March 13, 2025

TO: Stephen J. McGibbon, Director
Office of Finance

FROM: Aspasia Xypolia, Director *A X*
Department of Housing and Community Development

RE: Current Year Status of Prior Year Findings – 2023-001

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

Condition:

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

Current Year Status:

Corrective action was taken.





Tara H. Jackson
Acting County Executive

THE PRINCE GEORGE'S COUNTY GOVERNMENT
OFFICE OF MANAGEMENT AND BUDGET



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

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.

Current Year Status:

Corrective action was taken.



Tara H. Jackson
Acting County Executive

THE PRINCE GEORGE'S COUNTY GOVERNMENT
OFFICE OF MANAGEMENT AND BUDGET



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

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.

Current Year Status:

Corrective action was taken.