# PRINCE GEORGE'S COUNTY, MARYLAND

REPORT ON SINGLE AUDIT YEAR ENDED JUNE 30, 2020



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#### PRINCE GEORGE'S COUNTY, MARYLAND TABLE OF CONTENTS YEAR ENDED JUNE 30, 2020

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	6
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	11
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	12



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#### INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Members of the County Council Prince George's County Government

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Prince George's County Government (the County) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 22, 2021. Our report includes a reference to other auditors who audited the financial statements of Prince George's County Memorial Library System, the Revenue Authority of Prince George's County and Prince George's County Community Television, Inc., discretely presented component units, as described in our report on the County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those other auditors. This report does not include the results of our testing of internal control over financial reporting or compliance and other matters for the Prince George's County Public Schools, Prince George's County Housing Authority, Prince George's Community College and Prince George's County Redevelopment Authority as we have issued separate reports for these entities. The financial statements of Prince George's County Community Television, Inc. were not audited in accordance with Government Auditing Standards and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with Prince George's County Community Television, Inc.

#### Internal Control Over Financial Reporting

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



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

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

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Clifton Larson Allen LLP

CliftonLarsonAllen LLP

Baltimore, Maryland January 22, 2021



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

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

#### Report on Compliance for Each Major Federal Program

We have audited Prince George's County, Maryland's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2020. The County's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

The County's basic financial statements also include the operations of the Prince George's Community College, Board of Education of Prince George's County, Prince George's County Memorial Library System, Prince George's Community Television, Inc., Revenue Authority of Prince George's County, Prince George's County Housing Authority and the Prince George's County Redevelopment Authority which may have received federal awards, and which are not included in the accompanying schedule of expenditures of federal awards for the year ended June 30, 2020. Our audit, described below, did not include the operations of these entities because other auditors were engaged to perform audits (when required) in accordance with the Uniform Guidance.

#### Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.



We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

#### **Opinion on Each Major Federal Program**

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2020.

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

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated January 22, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. Our report includes a reference to other auditors who audited the financial statements of Prince George's County Memorial Library System, the Revenue Authority of Prince George's County and Prince George's County Community Television, Inc., as described in our report on the County's financial statements. The federal expenditures, where applicable, for the Board of Education of Prince George's County, the Prince George's Community College, the Prince George's Housing Authority, the Prince George's Memorial Library, Revenue Authority of Prince George's County, Prince George's County Redevelopment Authority, and the Prince George's Community Television, Inc., are not included in the accompanying schedule of expenditures and federal awards. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Uniform Guidance and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Clifton Larson Allen LLP

CliftonLarsonAllen LLP

Baltimore, Maryland April 30, 2021

Federal Agency/Pass-Through Entity Program Name	Federal Catalog Number	Pass-Through Entity Number	Federal Expenditures by Program	Total Federal Expenditures	Sub-Recipient Expenditures
U.S. DEPARTMENT OF AGRICULTURE (USDA)			.,		
PASS-THROUGH MARYLAND					
DEPARTMENT OF HEALTH AND MENTAL HYGIENE (DHMH) Special Supplemental Nutrition Program for Women,					
Infants, and Children (WIC)					
WIC	10.557	WI197WIC	\$ 2,089,009		
WIC Breastfeeding Peer Counseling	10.557	WIB37BPC	159,976		
WIC Vouchers	10.557	none	9,435,602	\$ 11,684,587	\$ -
PASS-THROUGH MARYLAND					
DEPARTMENT OF HUMAN SERVICES (MDHS) Programs of the Snap Cluster:					
Food Stamp Employment & Training	10.561	N00G0002	140,675	140,675	-
Subtotal SNAP Cluster			,	140,675	
PASS-THROUGH MARYLAND					
DEPARTMENT OF EDUCATION					
Child and Adult Care Food Program	10.558		44,950	44,950	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE				11,870,212	-
U.S. DEPARTMENT OF COMMERCE Direct					
Special Oceanic and Atmospheric Projects					
NOAA Marine Debris Program	11.460		1,007	1,007	-
-					
TOTAL U.S. DEPARTMENT OF COMMERCE				1,007	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)					
Direct Programs of the CDBG - Entitlement Grants Cluster:					
Community Development Block Grant	14.218		4,833,592		
Community Development Block Grant- Community Development Block Grant- Loans	14.218		5,429,989		
ARRA-NSP Loans	14.218		1,136,897	11,400,478	4,164,312
Subtotal CDBG - Entitlement Grants Cluster				11,400,478	, . ,.
Emergency Solutions Grant Program					
Hearth Act Emergency Solutions	14.231		614,946	614,946	170,840
Home Investment Partnerships Program (HOME)					
Home Investment Partnerships Program	14.239		1,972,742		
Home Investment Partnerships Program- Loans	14.239		21,793,945	23,766,687	1,972,742
Continuum of Care Program					
Continuum of Care	14.267		833,612		
Coordinated Entry	14.267		111,180		
Transitional Housing Program	14.267		635,140		
Homeless Management Information System	14.267		50,523		
Transitional Center for Men Permanent Housing Program for People with Disabilities	14.267 14.267		232,300 629,503	2,492,258	
TOTAL U.S. DEPARTMENT OF HOUSING	14.207		629,505	2,492,236	
AND URBAN DEVELOPMENT				38,274,369	6,307,894
U.S. DEPARTMENT OF JUSTICE (DOJ)					
Direct					
Asset Forfeiture					
Asset Forfeiture	16.922		343,000	343,000	-
Edward Byrne Memorial Justice Assistance Grant Program					
Services for Trafficking Victims					
Human Trafficking Task Force	16.320		161,343	161,343	-
National Institute of Justice					
Special Data Collections and Statistical Studies					
JAG Local	16.738		230,530	230,530	-
DNA Backlog Reduction Program					
DNA Capacity Enhancement and Backlog Reduction	16.741		223,508	223,508	-
Drug Court Discretionary Grant Program	10 505		** ***		
Veteran's Treatment Court	16.585		11,953	11,953	-
Second Chance Act Reentry Initiative Smart Reentry	16.812		167,639	167,639	
Smart Reentry Coronavirus Emergency Supplemental Funding Program	10.012		107,059	101,039	-
COVID-19 Emergency Response	16.034		354,984	354,984	-
Subtotal Direct Programs			, '	1,492,957	-
State Criminal Alien Assistance Program					
SCAPP - States Alien Assistance Program	16.606		1,003,605	1,003,605	-

Federal Agency/Pass-Through Entity	Federal Catalog	Pass-Through	Federal Expenditures	Total Federal	Sub-Recipient
Program Name	Number	Entity Number	by Program	Expenditures	Expenditures
ASS-THROUGH GOVERNORS OFFICE OF CRIME CONTROL AND PREVENTION					
Crime Victim Assistance					
Victim Advocacy SAFE	16.575	VOCA-2017-0098	152,091		
	16.575	VOCA-2017-0098	120,640		
Changing Lives, Restoring Hope Child Advecage Contacts Montal Health Services and Technology Program	16.575	VOCA-2017-0091 VOCA-2017-0084	81,655		
Child Advocacy Center's Mental Health Services and Technology Program	16.575	VOCA-2017-0084 VOCA-2018-0075	4,200		
Child Advocacy Center's Mental Health Services and Technology Program					
Victim Advocacy	16.575	2018-V2-GX-0032	629,145		
Family Justice Center "One Stop Shop" Award	16.575	G20SP40251	51,233		
Changing Lives, Restoring Hope	16.575	VOCA-2018-0047	370,853	1,409,817	-
Violence Against Women Formula Grants	16 500	VANUA 2010 0012	46 007		
Violence Against Women	16.588	VAWA-2018-0013	16,897		
Victim Assistance	16.588	VAWA-2018-0015	38,459		
Economic Justice Initiative	16.588	VAWA-2018-0044	10,300		
Violence Against Women	16.588	VAWA-2019-0009	78,896	144,552	-
Residential Substance Abuse Treatment for State Prisoners					
Recovery Points Residential Treatment	16.593	RSAT-2018-0002	44,300	44,300	-
Project Safe Neighborhoods					
Project Safe Neighborhoods	16.609	2017-GP-BX-0003	75,835		
Project Safe Neighborhoods	16.609	PSNM-2017-0002	151,840	227,675	-
Edward Byrne Memorial Justice					
Assistance Grant Program					
Overtime Initiative	16.738	BJAG-2016-0019	66,568	66,568	-
TOTAL U.S. DEPARTMENT OF JUSTICE			_	4,389,474	
S. DEPARTMENT OF LABOR (DOL)					
PASS-THROUGH SENIOR SERVICES AMERICA, INC. (SSA)					
Senior Community Service Employment Program					
Senior Community Service Employment	17.235	none	495,251	495,251	
TOTAL U.S. DEPARTMENT OF LABOR			-	495,251	
5. DEPARTMENT OF TRANSPORTATION (DOT)					
PASS-THROUGH MARYLAND DEPARTMENT OF					
TRANSPORTATION (MDOT)					
Highway Research and Development Program					
Safe Routes to Schools	20.200	none	618,503	618,503	
Programs of the Highway Planning and Construction Cluster	20.200	none	010,505	010,505	
	20.205		FACAE		
Brandywine Road Bridge	20.205	none	54,615		
Sunnyside Avenue Bridge	20.205	none	4,940,635		
Livingston Road Bridge	20.205	none	792	4,996,042	
Subtotal Highway Planning and Construction Cluster				5,614,545	
Motor Carrier Safety Assistance					
Commercial Vehicle Inspection Program	20.218	PG22STAPO2016	9,316	9,316	
Programs of the Federal Transit Cluster:					
Bus Stop Improvements CIP	20.507	PG225307C2012	169,205		
Bus Stop Improvements CIP	20.507	PG225307C2013	83,171		
Bus Stop Improvements CIP	20.507	PG22WAGC2017	400,000		
Bus Capital Grant	20.507	PG22WAGC2016	400,000		
Bus Capital Grant	20.507	PG22WAGC2018	400,000		
Bus Capital Grant	20.507	PG22WAGC2019	100,000		
Statewide Specialized Transportation Assistance Program	20.507	PG22STAPO2017	174,309		
Ridesharing	20.507	PG22CMAQ2020	145,356	1,872,041	
Subtotal Federal Transit Cluster	20.307	1 GEECIMAQ2020	143,330	1,872,041	
				1,672,041	
Formula Grants for Rural Areas	22 522		455.505		
Statewide Specialized Transportation Assistance Program (Section 5311)	20.509	none	156,506	156,506	
Programs of the State and Community Highway Safety Cluster:	25				
Traffic Safety	20.600	none	38,823	38,823	
Subtotal State and Community Highway Safety Cluster				38,823	
National Priority Safety Programs					
Traffic Safety	20.616	none	104,927	104,927	
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				7 706 159	
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	7,796,158	
JAL EMPLOYMENT OPPORTUNITY COMMISSION					
Direct					
Employment Discrimination_Title I of The Americans with Disabilities Act					
Equal Employment Opportunity Commission Work Sharing Agreement	30.011		5,057	5,057	
Equal Employment Opportunity commission work sharing Agreement	30.011		5,057	3,037	
TOTAL EQUAL EMPLOYMENT OPPORTUNITY COMMISSION			_	5,057	
5. ENVIRONMENTAL PROTECTION AGENCY PASS-THROUGH MARYLAND					
DEPARTMENT OF THE ENVIRONMENT (MDOE)					
Chesapeake Bay Program					
Urban Retrofit	66.466	none	26,126	26,126	
or burn new offic	00.400	none	20,120	20,120	
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				26,126	

Federal Agency/Pass-Through Entity Program Name	Federal Catalog Number	Pass-Through Entity Number	Federal Expenditures by Program	Total Federal Expenditures	Sub-Recipient Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS)					
Direct					
Substance Abuse and Mental Health Services-					
Projects of Regional and National Significance	93.243		11 122		
Offender Reentry Program System of Care Expansion & Sustainability	93.243		11,423 1,557	12,980	
SOC Implementation	55.245		1,557	12,500	
System of Care Expansion	93.104		648,935	648,935	-
Subtotal Direct Programs			-	661,915	-
PASS-THROUGH MARYLAND DEPARTMENT			-		
OF HEALTH AND MENTAL HYGIENE (DHMH)					
Hospital Preparedness Program (HPP) and Public Health Emergency					
Preparedness (PHEP) Aligned Cooperative Agreements					
Ebola Virus Disease Preparedness	93.074	PRO65PHP	4,974	7.054	
Zika Acquired Immunodoficionau Sundromo (AIDS) Activity	93.074	CH032STD	2,090	7,064	-
Acquired Immunodeficiency Syndrome (AIDS) Activity CDC Ending the HIV Epidemic	93.118	AD803ETE	49,160	49,160	49,160
State Actions to Improve Oral Health Outcomes and Partner Actions	55.116	ADBOSETE	45,100	45,100	45,100
to Improve Oral Health Outcomes					
Oral Health Sealants	93.366	FHC19SEA	2,612	2,612	-
Children's Justice Grants to States					
Multi-Disciplinary Team Training	93.643	CJAC-2019-0012	2,204	2,204	-
Public Health Emergency Preparedness					
Public Health Response - COVID19	93.069	CH823PHP	22,714		
Public Health Preparedness	93.069	CH823PHP	412,309		
Cities Readiness Initiatives	93.069	CH823PHP	98,588	533,611	-
Affordable Care Act					
Personal Responsibility Education	93.092	FHC31PRE	58,658	58,658	-
Project Grants and Cooperative Agreements					
for Tuberculosis Control Programs					
Tuberculosis Control Project for Assistance in Transition from Homelessness	93.116	CHO14TBF	154,122	154,122	-
-	00.450		105 550	105 550	405 553
Path Project	93.150	MH 566 OTH	106,652	106,652	106,652
Family Planning Services Reproductive Health	93.217	FH095FPG	1,754	1,754	
Programs of the Maternal, Infant, and Early Childhood Home Visiting Cluster:	55.217	1110551110	1,734	1,754	-
Home Visiting	93.505	PHPA-G2792	649,775	649,775	-
Subtotal Maternal, Infant, and Early Childhood Home Visiting Cluster	55.565	11111102752	010,770	649,775	-
Children's Health Insurance Program					
Childhood Lead Poisoning	93.767	CHC86ECM	192,751		
MCHP Eligibility Determination	93.767	MA186ACM	193,787		
Administrative Care Coordination	93.767	MA007EPS	521,980		
Administrative Care Coordination	93.767	MA021EPS	32	908,550	-
Programs of the Medicaid Cluster:					
PWC Eligibility	93.778	MA186ACM			
Medical Assistance Transport	93.778	MA357GTS	3,212,447		
Administrative Care Coordination Ombudsman	93.778	MA007EPS	106,912		
Administrative Care Coordination	93.778	MA021EPS	145		
MCHP Eligibility Determination Maryland Health Benefit Exchange	93.778	MA186ACM	1,310,745	4,630,249	-
Connector Entity Program for Navigator Services	93.778	none			
Connector Entity Program for Navigator Services	93.778	06-009	650		
Connector Entity Program for Navigator Services	93.778	07-009	1,542,045	1,542,695	-
Medical Assistance Program	55.770	07 005	1,542,645	1,542,655	
Maryland Access Point (MAP)	93.778	none	141,831	141,831	-
Subtotal Medicaid Cluster				6,314,775	-
Promoting Safe and Stable Families	02.556	17012204	55.000		
Placement Stability and Permanency for LGBTQ Children and Youth in Foster Care Placement Stability and Permanency for LGBTQ Children and Youth in Foster Care	93.556 93.556	1701229A 90CW1145-02	55,996 124,855	180,851	-
Opioid STR	55.550	500001145 02	124,000	100,001	
Maryland Opioid Rapid Response	93.788	BH 212 SOR	371,577	371,577	-
HIV Care Formula Grants					
Ryan White Part B	93.917	AD805SUP	747,339		
Ryan White Part B	93.917	AD485RWS	278,998	1,026,337	-
Block Grants for Community Mental Health Services					
Block Grants for Community Mental Health	93.958	MH 569 OTH	1,316,655	1,316,655	1,197,098
Block Grants for Prevention and					
Treatment of Substance Abuse					
Prevention Services	93.959	MU530ADP	499,470		
Federal Fund Treatment Grant	93.959	AS243FED	511,695		
Integration of Sexual Health in Recovery	93.959	AD681INT	178,444		
Administrative LBHA	93.959	AS358ADM	1,698,887	2,888,496	238,800
Preventive Health Services -Sexually Transmitted Diseases					
STD Caseworker	93.977	CH032STD	(1,892)	(1,892)	-
Maternal and Child Health Services					
Block Grant to the States	03.004	FUSCOUS	02 704	03 704	
High Risk Infant	93.994	FH362HRI	83,784	83,784	-

U.S. DEPARTMENT OF HAATT, HOU, HUMAD, SERVICES (HIS) PAST INFOLD HUMATING DEPARTMENT OF ADMIN (MICRA)           Depart of the services are services and Section Contents and Section Contents a	Federal Agency/Pass-Through Entity Program Name	Federal Catalog Number	Pass-Through Entity Number	Federal Expenditures by Program	Total Federal Expenditures	Sub-Recipient Expenditures
Mathematical Science Sc	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS)		•		·	·
as data of centres         30.444         Scientify and prove the centre of the section of the secti	Aging Cluster: Special Programs for the Aging-Title III,					
International matrix in the second of the second	and Senior Centers					
Social Argin Chainer         2.757.48         2.757.48         2.257.48           Medic System For Argin The Structure State Argin The Structure State Argin The S					2 767 498	55,638
Product Structure Standards         81.04         622201 (55220)15         7.40         3.43           Partial Structure A statistics Program         9.73         varius         7.33         3.53           Base Structure A statistics Program         9.34         55320(15)         1.28         5532(15)         1.28           Structure A statistics Program         9.34         5532(15)         1.288         1.208         1.2	Subtotal Aging Cluster	55.044	050110/15	2,300		55,638
March Mony Sector Stratement Additional Sector March Mark March Mark March March March March March March March March Marc		02.045	CE2220/45 CE2420/45	25.460	25.460	
MPPA Hashing Ansatz Program (1997)         9070         Writes         7.23         7.239           Metable Margines (Inter Age, 1997)         83.34         6503(915)         9.037         60.037           Secial Margines (Inter Age, 1997)         83.04         6533(920)         10.081         10.081           Secial Margines (Inter Age, 1997)         80.04         6533(920)         10.081         10.081           Secial Margines (Inter Age, 1997)         80.04         6533(920)         10.081         10.081           Secial Margines (Inter Age, 1997)         80.04         6533(920)         10.081         10.081           Secial Margines (Inter Age, 1997)         80.01         10.000         10.01         10.01           Secial Margines (Inter Age, 1997)         80.01         10.000         10.01         10.01           Secial Margines (Inter Age, 1997)         80.010         80.000         60.000         10.000           Ordis Age of Inter Age, 1997         10.0000         10.0000         10.0000         10.0000         10.0000           Ordis Age of Inter Age, 1997         10.0000         10.0000         10.0000         10.0000         10.0000           Ordis Age of Inter Age, 1990         ADD Secie Margines         10.0000         10.0000         10.0000		93.045	652220/15 652420/15	25,460	25,460	-
Since And Dimensional Control (An Unit of Checkman Projects 1)         91.24         95.257/35         91.27         91.27           Section Margine Manage Table (And Unit of Checkman Projects 1)         91.68         6554.000/01/5         2.040         00.000           Section Margine Margine Table (And Unit of Checkman Projects 1)         91.68         6554.000/01/5         2.040         00.000           Section Margine Margine Table (And Unit Checkman Projects 1)         91.68         6554.000/01/5         2.040         00.000           BEAST INFORMATION CONCURSTANCE OF COLUMNA AND COLUMNA AND CONCURSTANCE OF COLUMNA AND CONCURSTANCE OF COLUMNA AND CONCURSTANCE OF COLUMNA AND COLUMNA AND CONCURSTANCE OF COLUMNA AND COLUMNA AND CONCURSTANCE OF COLUMNA AND	MIPPA	93.071	various	7,519	7,519	-
Special Programs for the Age, TER, V., and The B, Discretisary Projects B         B.24.0         B.23.0         D.20.0           Sector Microting Programs for the Age, TER, V., and The B, Discretisary Projects B         B.24.0         D.20.0         B.20.0           Sector Microting Programs for the Age, TER, V., and The B, Discretisary Projects B         B.24.0         D.20.0         D.20.0           Sector Microting Programs for the Age, TER, V., and The B, Discretisary Projects B         B.20.0         D.20.0         D.20.0           Sector Microting Programs for the Age, TER, V., and The B, Discretisary Programs For Microting Program For Microting Program For Microting Programs For Microting Pr		93 324	651520/15	59 127	59 127	-
Serier Medical Photol         90.08         953208175         2.046           Serier Medical Photol         90.914         340022         15           Microareno Medical Photol         90.914         340022         15           PRIS Serie Medical Photol         90.914         340022         15           PRIS Serie Medical Photol         90.914         340022         15           Obtical Series Medical Photol         90.918         640.790.918         640.790.918           Obtical Series Medical Photol         91.926         CEA/CRA 39.018         640.918           Low Konce Hono Energy Analysis         0.018.918         640.918.918         640.918           Maior Presention and Chrono Hearsh and State and Community Hassel Programs         0.028         640.918.918         640.918           Maior Presention Analysis and State and Community Hassel Programs         0.028         640.919.91         640.919           Maior Presention Analysis and State and Community Hassel Programs         0.0297.97         0.0207.97         10.927.92	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects B			55,127	33,127	
Seiter Mulcical Brief Code         B1.042         B3.32000/15         L10.002         L0.008           Setter Mulcical BISTEC Code Code         89.344         10.002         115           With Improve for						
BUREAUTUR DELAILINGS           NU Resigned Where Circle         30.354         30.252         1.55          1.55					10,908	-
Network Notes Send Control National Contrel National Context Control National Control National Contrel Nati	ASS-THROUGH DISTRICT OF COLUMBIA					
Byse         Multic Circ         91.914         100022         115           2855         1000000000000000000000000000000000000	DEPARTMENT OF HEALTH (DCH)					
P1 Share White Part A         93.914         180022         5         3.03           XSX.TM200401 MMXTMOD DEFAMINITY OF MAMAR RESOLUTIONS (XMMPH Dissoper Enforcement Cooperative Reinhousement Agreement (DN)         95.56         CSA/CK0.49.09.3         94.764           Oth Sapper Enforcement Cooperative Reinhousement Agreement (DN)         95.56         CSA/CK0.49.09.3         65.560         766.594           Oth Sapper Enforcement Cooperative Reinhousement Agreement (DN)         95.56         CSA/CK0.49.09.3         65.560         766.594           Other Concept Programs         95.56         M.4. State III 8         1.225.763         1.225.763           Concept Programs         95.56         M.4. State III 8         1.225.763         1.225.763           Micro Procept Programs         95.56         M.4. State III 8         1.225.763         1.225.763           Micro Proceptive Agreements         91.208         COSISIMUM 22.226.763         322.053         32.053           Immunication Control Insects and State and Community Based Programs         92.208         COSISIMUM 22.226.773         322.053         32.053           Immunication Control Insects and State and Community Based Programs         93.40         A.055.070         1.011.07         32.05         32.05           Immunication Control Insects and State and Community Based Program         93.40         A	HIV Emergency Relief Project Grants					
Ast Transport         Or Mark Missources (Mont)           Or Mid Support Inforcement Cooperative Bencharaneent (KM)         9.568         CSA/CA-19-019         9.4,764           Out Id Support Inforcement Cooperative Bencharaeneent (KM)         9.568         CSA/CA-19-019         9.4,764           Died Support Inforcement Cooperative Bencharaeneent (KM)         9.568         Mid. State: 18         1.225,763         1.225,763           Died Support Inforcement Cooperative Bencharaeneent Agreement (KM)         9.568         Mid. State: 18         1.225,763         1.225,763           Died Support Inforcement Cooperative Agreements         Mid. State: 18         1.225,763         1.225,763         1.225,763           Mid Prevention and Control Asia         Base Medical Exerct And State and Community Based Program:         9.328         0.0221MM         2.528         2.2005           Mid Prevention and Control Research and State and Community Based Program:         9.328         0.0221MM         2.528         2.2005           Mid Prevention Activities Health Departments Based         9.328         0.0221MM         2.238         0.2021MM         2.230         7.4,111           Information Cooperative Agreements         9.336         0.0127,329         1.077,329         1.077,329         1.077,329           Virtual Cooperative Agreements         9.340         0.3250	Ryan White Care	93.914	16Z022	115		
University of the intervention of the interventenventin of the intervention of the intervention of the interven	FHS Ryan White Part A	93.914	18B022	5	120	-
Did Support Enforcement Cooperative Remitsurement Agreement (CA)         92.521         CS24/CR4.19-1018         655.320           Did Support Enforcement Cooperative Remitsurement Agreement (CA)         93.533         CS4/CR4.19-1018         655.320           Did Stapport Enforcement Cooperative Remitsurement Agreement (CA)         93.548         Md. State HB         1.223,763         1.223,763           Other of Informet Remitsurement Agreement (CA)         93.548         Md. State HB         1.223,763         1.223,763           Diversion Enter State and Community Based Programs         0.2268         CMS20MM, CH830MM, 258,788         232,788         232,788           Prefixed Tool Action         92.268         CH520MM, CH830MM, 258,788         232,788         232,788           Immunitation Cooperative Agreements         93.940         AD35967V         C0.320         742,111           Prefixed Tool Action         93.940         AD35967V         C0.320         742,111           Immunitation Cooperative Active Based Activ	OF HUMAN RESOURCES (MDHR)					
Outs Support Enformation Concention Relationship Resentent (CRA)         91569         CAVCRA 19 0.013         655.00         746.34           Office of House Energy Assister (Cranical House Energy Assister Control LAND)         93568         M.S. Sate HB         1,225,763						
Low-score Hore Carery Angama         93.58         Md. State HB         1,225,763         1,223,763           Visco 1 Hore Carery Angama         93.58         Md. State HB         1,225,763         1,223,763           Particulary Procession and Control Associate and State and Community Based Programs         93.268         Chillips Procession Adjusted Adjusted Adjusted Programs         93.268         Chillips Procession Adjusted Adjusted Programs         93.268         Chillips Procession Adjusted Program         93.268         Chillips Procession Adjus Processio						
Office of Home Energy Programs         93.588         M.G. State HB         1,225,763         1,225,763           PBS/TRUDUC (COID ( Pipu) Preventing Source and State and Community Based Programs         91.156         ASS10DA         44,489         46,489           Immunitation Cooperative Agreements         93.268         CHISTIMM (COI ( State HB)         53.787         322,655           Immunitation Cooperative Agreements         93.268         CHISTIMM (2018)         333           Immunitation Cooperative Agreements         93.490         AD319FC         333           International Control Research and State and Community Based Programs         20.483         CHISTIMM (2018)         322,655           International Control Research and State and Community Based Programs         93.480         CHISTIMM (2018)         322,655           International Control Research and State and Community Based Programs         93.480         CHISTIMM (2018)         322,655           International Control Research and State and Community Based Programs         93.480         CHISTIMM (2018)         322,655           State Cont Inspreserver         93.480         CHISTIMM (2018)         1,007,329         1,007,329           State Cont Inspreserver         2,348         1,021,020,020,3345         2,378         2,778           State Cont Inspreserver         2,358		93.563	CSA/CRA-19-018	665,830	760,594	-
Hash-Induction Control Aurol         Prevention         Value		93,568	Md. State HB	1,225,763	1,225,763	-
PERSUITION LOCG         Injury Prevention and Control Research and State and Community Based Programs         93.36         A 55100A         48.49         48.493           Immanutation and Control Research and State and Community Based Programs         93.268         C 445320MM         62.8777           Immanutation Consolution Advices Heads And State and Community Based Programs         93.268         C 445320MM         62.8777           Immanutation Consolution Advices Heads And State and Control Research and State and Load Headth Stategies         104.126         724.111           Preventing & Managing Diabetes, Head Descent & Stocke         93.480         AD056PRPV         620.200           Stoc Leaseworker         93.480         AD056PRPV         620.200         724.111           Introduced States and Load Headth Strategies         93.480         AD056PRPV         620.200           Totak U.S. DEPARTMENT OF MARYLAND         93.485         none         1,077.329         1,077.329           State Court Improvement         Educational Advices Priot of This Courted State and Load Headth Advices Priot P		55,500	ind. State HB	1,223,703	1,223,703	
Overdoze Data Action9.13A.48,200A48,48948,489Humanization Copersities Agreements91.268CH352IMM, CH383IMM, 25,787322,055Humanization Copersities Agreements91.268CH352IMM, CH383IMM, CH383IMM, 25,787322,055Partneship for Care93,940A.0715FFC(335)Huf Prevention93,940A.0715FFC(335)Sito Caseworker93,940A.0355FPC(332)Innovated state and Local Health Strategies104,126724,111Preventing & Managing Diabetes, Heart Disease & Stroke93,345none107,7329Sito Court Inprovement93,345none107,73291,077,329Educational Advaces, Mich Pagram93,3451526000233M52,3782,278TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES2,2781,0721,072State Court Inprovement95,00112018KPG7,0627,062HUT Prepice95,00112018KPG7,0627,062TOTAL EXECUTIVE OF FIGE OF THE PRESIDENT94,00255,60455,604OPDENELCommunit R9*94,00255,60455,604Retified and Senior Volunter Program94,00255,604255,904Communit R9*94,00255,60455,604Program of the forter Grandsprent/Senior Companion Clutter: TOTAL EXECUTIVE OFFICE OF THE PRESIDENT203,591203,591State Coler Volunter Program94,00255,60455,604Communit R9*94,00255,60455,604Communit R9*94,002						
Introducts dynemical to coperative	Injury Prevention and Control Research and State and Community Based Programs					
Hepstlis Brownition         93.268         CH320MM         67.787           HW Prevention Activities Health Department Based	Overdose Data Action	93.136	AS4510DA	48,489	48,489	-
Immunitations         92.288         CH3S2IMM, CH383IMM         258.268         322.055           HV Prevention Advite Health Department Based         93.440         AD715FFC         (335)           HV Prevention         93.940         AD250FRV         620.320         774.111           Innovative State and Local Health Strategies         93.440         CH325TD         100.126         774.111           Preventing & Manging Diabetes, Hear Disease & Stroke         93.450         none         1.077.329         1.077.329           State Court Improvement         Educational Advices, Prior Program         93.586         1.22602033M5         2.378	Immunization Cooperative Agreements					
HV Prevention Activities Health Department Based						
Partnership for Care         93.940         AD715PFC         (83)           HV Prevention         93.940         AD395PW         620.320           STD C.sevention*         93.940         CH025TD         104,126         724,111           Innotative State and Load Health Strategies         7         77,329         724,111           Preventing & Managing Diabeters, Stocke         93.840         none         1,077,329         1,077,329           2855         THO LOIGAL INSTITUTE OF MARYLAND         7         2,278         2,278         2,278           ADMINISTRATUE OFFIC OF THE COURTS         State Court Inprovement         2,278         2,278         2,278         1,60           State Court Inprovement         1007A 10.5 DEPARTMENT OF HEALTH AND HUMAN SERVICES         2,080         2,0762         7,062         1,60           SEXENTINE OFFICE OF THE RESIDENT         95.001         12018NPG         7,062         7,062         1,60           COMPORATION FOR MARINAND         95.001         12018NPG         7,062         7,062         1,00           COMPORATION FOR MATIONAL AND COMMUNITY SERVICE (CNCS)         94.002         55,664         55,604         203,591         203,591         203,591         203,591         203,591         203,591         203,591         203,591 </td <td></td> <td>93.268</td> <td>CH352IMM, CH383IMM</td> <td>258,268</td> <td>322,055</td> <td>-</td>		93.268	CH352IMM, CH383IMM	258,268	322,055	-
HV Prevention 93.940 AD396PFV 620,320 STD Caseworker 93.940 CH032STD 104,126 724,111 Innovative State and Local Health Strategies Preventing & Managing Diabetes, Heart Disease & Stroke 93.435 none 1,077,329 1,077,329 ASS-THROUGH JUDICIAL INSTITUTE OF MARYLAND ADMINISTRATUCE OF THE COURTS State Court Improvement Educational Advoccacy Philor Program 93.586 IS26002033M5 2,378 2,378 2,278 Educational Advoccacy Philor Program 93.586 IS26002033M5 2,378 2,378 2,278 Educational Advoccacy Philor Program 93.586 IS26002033M5 2,378 2,378 1,077,329 HID A robust State Court Improvement Federation ADD HUMAN SERVICES 7062 7,062				()		
STD Conversion       93.940       CH032STD       104.126       724,111         Innovative State and Local Habith Strategies       93.435       none       1,077,329       1,077,329         ASS-THROUGH JUDICIAL INSTITUTE OF MARYLAND       State Court Improvement       2,378       2,378       2,238         State Court Improvement       93.586       1526002033M5       2,378       2,238						
Investing & Managing Diabetes, Heart Disease & Stroke       93.435       none       1,077,329       1,077,329         XSS-THROUGH JUDICAL INSTITUTE OF MARYLAND.       XSS-TROUGH JUDICAL INSTITUTE OF MARYLAND.       XSS-TROUGH JUDICAL INSTITUTE OF MARYLAND.       XSS-TROUGH JUDICAL INSTITUTE OF MARYLAND.         State Court Improvement       93.586       1526002033M5       2,378       2,278         Educational Advocacy Pilot Program       93.586       1526002033M5       2,378       2,278         COURD SCHWENT OF HEALTH AND HUMAN SERVICES       22,384.011       1,6         XSS-TIROUGH UNIVERSITY OF MARYLAND       95.001       12018XPG       7,062       -         HID1A Project       7,062       - <td< td=""><td></td><td></td><td></td><td></td><td>724 111</td><td></td></td<>					724 111	
Preventing & Managing Diabetes, Heart Disease & Stroke       93.435       none       1,077,329       1,077,329         ADS: THROUGH JUDICIAL INSTITUTE OF MARYLAND.		55.540	61052510	104,120	, 24,111	
AdMINISTRATUYE OFFICE OF THE COURTS State Court improvement Educational Advocacy Pilot Program TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES 22,348,011 1,6 22,348,011 1,6 22,348,011 1,6 22,348,011 1,6 22,348,011 1,6 22,348,011 1,6 22,348,011 1,6 22,348,011 1,6 22,348,011 1,6 22,348,011 1,6 22,348,011 1,6 22,348,011 1,6 22,348,011 1,6 22,348,011 1,6 22,348,011 1,6 2,062 2,0		93.435	none	1,077,329	1,077,329	-
State Court Improvement       93.586       1526002033M5       2,378       2,378         Educational Advoicacy Pilot Program       93.586       1526002033M5       2,378       2,378         TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES       22,348.011       1,6         VECUTIVE OFFICE OF THE PRESIDENT       55.001       12018RPG       7,062       7,062         MIDTA Project       7,062       7,062       7,062       1         DIRECT       Fourier Grandparent/Senior Companion Cluster:       7,062       203,591       203,591         Programs of the Foster Grandparent/Senior Companion Cluster:       94.002       55,604       55,604       255,995         Foster Grandparent/Senior Companion Cluster:       203,591       203,591       203,591       203,591         Subteal Foster Grandparent/Senior Companion Cluster:       50.001       203,591       203,591       203,591         Subteal Foster Grandparent/Senior Companion Cluster:       50.001       203,591       203,591       203,591         Subteal Foster Grandparent/Senior Companion Cluster       203,591       203,591       203,591       203,591         Subteal Foster Grandparent/Senior Companion Cluster       203,591       203,591       203,591       203,591       203,591       203,591       203,591       203,	ASS-THROUGH JUDICIAL INSTITUTE OF MARYLAND					
Educational Advocacy Pilot Program       93.586       1526002033M5       2,378       2,378         TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES       22,348,011       1,6         XECUTIVE OFFICE OF THE PRESIDENT       95.001       12018XPG       7,062       7,062         MIDTA Project       7,062       7,062       7,062       7,062         ORPORATION FOR NATIONAL AND COMMUNITY SERVICE (CNCS)       94.002       55,604       55,604         Direct       Retired and Senior Volunteer Program       94.002       55,604       55,604         Programs of the Foster Grandparent/Senior Companion Cluster: Foster Grandparent/Senior Companion Cluster: Foster Grandparent/Senior Companion Cluster: TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE       94.001       203,591       203,591         S.DEPARTMENT OF HORILAND SECURITY (DHS)       259,195       203,591       203,591         Direct Foster Grandparent/Senior Companion Cluster       97.024       357,267       357,267         S.S. DEPARTMENT OF HORILAND SECURITY (DHS)       203,591       203,591       203,591         Direct Foster Grandparent/Senior Companion Cluster       97.024       357,267       357,267         Assistance to Firefighters       97.024       357,267       357,267         Assistance to Firefighters       97.024       54,902       54,902 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES       22,348,01       1,6         SEXECUTIVE OFFICE OF THE PRESIDENT       95.001       12018XPG       7,062       7,062         TOTAL EXECUTIVE OFFICE OF THE PRESIDENT       95.001       12018XPG       7,062       7,062       7,062         Direct       Betted and Senior Volunteer Program       7,062       7,0		02.506	4536002022045	2 270	2 270	
XEXCUTIVE OFFICE OF THE PRESIDENT         YASS-THROUGH UNIVERSITY OF MARYLAND         HIDTA Project       95.001       12018XPG       7,062         TOTAL EXECUTIVE OFFICE OF THE PRESIDENT       7,062		93.586	15260020331015	2,378		-
ASS-THROUGH UNIVERSITY OF MARYLAND       P1074 Project       95.001       12018XPG       7,062	TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			-	22,348,011	1,647,34
HIDTA Project95.00112018XPG7,062TOTAL EXECUTIVE OFFICE OF THE PRESIDENT7,062CORPORATION FOR NATIONAL AND COMMUNITY SERVICE (CNCS)DirectRetired and Senior Volunteer Program Community RSVP94.00255,60455,604Programs of the Foster Grandparent/Senior Companion Cluster: Foster Grandparent/Senior Companion Cluster: Subtotal Foster Grandparent/Senior Companion Cluster: COMMUNITY SERVICE94.011203,591203,591Direct Community RSVP94.011203,591203,591203,591Subtotal Foster Grandparent/Senior Companion Cluster COMMUNITY SERVICE94.011203,591203,591Direct Emergency Food and Shelter National Board Program Emergency Food and Shelter Program97.024357,267357,267Assistance to Firefighters Assistance to Firefighters Assistance to Firefighters Assistance to Firefighters Assistance to Firefighters Assistance to Firefighters Assistance to Firefighters97.024357,267357,267Mazard Mitigation Grant Brand Mitigation Grant Brand Mitigation Grant Brand Mitigation Grant97.024357,267357,267Mazard Mitigation Grant Brand Mitigation Grant Brand Mitigation Grant97.024357,86234,902Brand Mitigation Grant Brand Mitigation Grant97.024357,867357,267Assistance to Firefighters Brand Mitigation Grant Brand Mitigation Grant97.024357,86234,902Brand Mitigation Grant Brand Mitigation Grant97.024357,862357,862357,862Brand Mitigation Grant Bran						
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT       7,062         ORPORATION FOR NATIONAL AND COMMUNITY SERVICE (CNCS)         Direct       84 tired and Senior Volunteer Program         Community RXVP       94.002       55,604         Programs of the Foster Grandparent/Senior Companion Cluster:       203,591       203,591         Foster Grandparent/Senior Companion Cluster:       203,591       203,591         Subtotal Foster Grandparent/Senior Companion Cluster:       203,591       203,591         TOTAL CORPORATION FOR NATIONAL AND       203,591       203,591         COMMUNITY SERVICE       259,195       203,591         Subtotal Foster Grandparent/Senior Companion Cluster:       259,195       203,591         TOTAL CORPORATION FOR NATIONAL AND       203,591       203,591         COMMUNITY SERVICE       259,195       203,591         Staffic Abelian Steleter National Board Program       5       5         Emergency Food and Shelter Program       97.024       357,267         Assistance to Firefighters       7       7         Assistance to Firefighters       7       7         Assistance to Firefighters       54,902       54,902         Hazard Mitigation Grant       54,902       54,902         Hazard Mitigation Grant       54,902 </td <td></td> <td>05 001</td> <td>12019200</td> <td>7.063</td> <td>7.063</td> <td></td>		05 001	12019200	7.063	7.063	
Direct         Retired and Senior Volunteer Program         Community RSVP       94.002       55,604         Programs of the Foster Grandparent/Senior Companion Cluster:       203,591       203,591         Foster Grandparents       94.011       203,591       203,591         Subtoal Foster Grandparent/Senior Companion Cluster       203,591       203,591         TOTAL CORPORATION FOR NATIONAL AND       200       259,195         COMMUNITY SERVICE       259,195       203         LS. DEPARTMENT OF HOMELAND SECURITY (DHS)       259,195       203         Direct       Emergency Food and Shelter National Board Program       57,267         Assistance to Firefighters       357,267       357,267         Assistance to Firefighters       97,024       357,267         Assistance to Firefighters       54,902       54,902         Staffing Adequate Fire/Emergency Response       97,083       1,016,812         Staffing Adequate Fire/Emergency Response       97,083       1,016,812		95.001	12016720	7,082		-
Retired and Senior Volunteer Program       94.002       55,604       55,604         Programs of the Foster Grandparent/Senior Companion Cluster:       94.011       203,591       203,591         Foster Grandparent/Senior Companion Cluster       203,591       203,591       203,591         Subtotal Foster Grandparent/Senior Companion Cluster       203,591       203,591       203,591         TOTAL CORPORATION FOR NATIONAL AND       203,591       203,5	ORPORATION FOR NATIONAL AND COMMUNITY SERVICE (CNCS)					
Community RSVP94.00255,60455,604Programs of the Foster Grandparent/Senior Companion Cluster: Subtotal Foster Grandparent/Senior Companion Cluster TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE94.011203,591203,591U.S. DEPARTMENT OF HOMELAND SECURITY (DHS)259,195259,195259,195U.S. DEPARTMENT OF HOMELAND SECURITY (DHS)357,267357,267Emergency Food and Shelter Parogram Emergency Food and Shelter Program97.024357,267Assistance to Firefighters Assistance to Firefighters357,267357,267Mazard Mitigation Grant Stafing Adequate Fire/Emergency Response97.0831,016,812Homeland Security Biowatch357,267357,267						
Foster Grandparents       94.011       203,591       203,591         Subtotal Foster Grandparent/Senior Companion Cluster       203,591       203,591         TOTAL CORPORATION FOR NATIONAL AND       259,195       203,591         COMMUNITY SERVICE       259,195       203,591         J.S. DEPARTMENT OF HOMELAND SECURITY (DHS)         Direct       5000000000000000000000000000000000000		94.002		55,604	55,604	-
Subtotal Foster Grandparent/Senior Companion Cluster     203,591       TOTAL CORPORATION FOR NATIONAL AND     259,195       COMMUNITY SERVICE     259,195         Direct     5000000000000000000000000000000000000						
Direct     259,195       Direct     259,200       Emergency Food and Shelter National Board Program     97,024       Emergency Food and Shelter Program     97,024       Assistance to Firefighters     97,024       Assistance to Firefighters     97,024       Staffing Adequate Fire/Emergency Response     97,033       1,016,812     1,016,812		94.011		203,591		-
JJ.S. DEPARTMENT OF HOMELAND SECURITY (DHS)         Direct         Emergency Food and Shelter National Board Program         Emergency Food and Shelter Program         Staffage Content of Firefighters         Assistance to Firefighters         Hazard Mitigation Grant         Staffing Adequate Fire/Emergency Response         Browland Security Biowatch	TOTAL CORPORATION FOR NATIONAL AND			-		-
Emergency Food and Shelter National Board Program       97,024       357,267         Emergency Food and Shelter Program       97,024       357,267         Assistance to Firefighters       7,044       54,902         Assistance to Firefighters       97,024       54,902         Hazerd Mitigation Grant       357,267       1,016,812         Staffing Adequate Fire/Emergency Response       97,083       1,016,812       1,016,812	J.S. DEPARTMENT OF HOMELAND SECURITY (DHS)			-		
Emergency Food and Shelter Program97.024357,267357,267Assistance to Firefighters97.04454,90254,902Assistance to Firefighters97.04454,90254,902Hazard Mitigation Grant31,016,8121,016,8121,016,812Staffing Adequate Fire/Emergency Response97.0831,016,8121,016,812Homeland Security Biowatch1111						
Assistance to Firefighters     97.044     54,902     54,902       Hazard Mitigation Grant     54,902     54,902     54,902       Staffing Adequate Fire/Emergency Response     97.083     1,016,812     1,016,812       Homeland Security Biowatch     1     1,016,812     1,016,812		97.024		357,267	357,267	-
Hazard Mitigation Grant     Staffing Adequate Fire/Emergency Response     97.083     1,016,812     1,016,812       Homeland Security Biowatch     Homeland Security Biowatch     1,016,812     1,016,812	Assistance to Firefighters					
Staffing Adequate Fire/Emergency Response     97.083     1,016,812     1,016,812       Homeland Security Biowatch     1     1     1	Assistance to Firefighters	97.044		54,902	54,902	-
Homeland Security Biowatch	Hazard Mitigation Grant					
		97.083		1,016,812	1,016,812	-
Biowatch 97.091 1,777,655 1,777,655						
Subtotal Direct Programs 3,206,636		97.091		1,777,655		-

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

#### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### NOTE 2 BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance for all awards with the exception of CFDA 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. It includes all Federal awards to the County which had expenditure activity during the year ended June 30, 2020. Several programs are jointly funded by State of Maryland appropriations and Federal awards. The schedule of expenditures of federal awards reflects only that part of the grant activity funded by Federal awards.

#### NOTE 3 NONCASH FEDERAL AWARDS

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

#### NOTE 4 LOAN PROGRAMS

The County participates in the Home Investment Partnerships (HOME) and Community Development Block Grant (CDBG) federal loan programs. The outstanding loan balances as of June 30, 2020 were \$21,793,945 and \$6,566,886, respectively.

#### NOTE 5 INDIRECT COSTS

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

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

	Section I – Summary of Inde	ependent Auditors' Res	ults	
Finan	cial Statements	•		
1.	Type of auditors' report issued:	Unmodified		
2.	Internal control over financial reporting:			
	<ul> <li>Material weakness(es) identified?</li> </ul>	yes	х	no
	Significant deficiency(ies) identified?	yes	x	none reported
3.	Noncompliance material to financial statements noted?	yes	x	no
Feder	al Awards			
1.	Internal control over major federal programs:			
	<ul> <li>Material weakness(es) identified?</li> </ul>	yes	х	no
	Significant deficiency(ies) identified?	yes	х	none reported
2.	Type of auditors' report issued on compliance for major federal programs:	Unmodified		
3.	Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	yes	х	no
Identi	fication of Major Federal Programs			
	Name of Federal Program or Cluster	<u>CFDA Number(s)</u>		
DOT - HHS -	<ul> <li>Special Supplemental Nutrition Program</li> <li>For Women, Infants, and Children</li> <li>Highway Planning and Construction Cluster</li> <li>Medical Assistance Program</li> <li>Coronavirus Relief Fund</li> </ul>	10.557 20.205 93.778 21.019		
	threshold used to distinguish between A and Type B programs:	\$ <u>3,000,000</u>		
Audite	e qualified as low-risk auditee?	yes	Х	no

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

#### Section II – Financial Statement Findings

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

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

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



Office of Finance

Accounting Division

COUNTY

Angela D. Alsobrooks County Executive Stephen J. McGibbon Director of Finance

> Linda V. Allen Deputy Director

# Finding: <u>2019-001</u>: Preparation of the Comprehensive Annual Financial Report (CAFR)

#### Condition

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

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

#### Status:

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

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

Tracey S. Clayton, Financial Operations Manager, tsclayton@co.pg.md.us.



Department of Housing & COMMUNITY DEVELOPMENT Estella Alexander Director



### **MEMORANDUM**

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

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

- **DATE:** August 24, 2020
- **SUBJECT:** Corrective Action Plan Single Audit Finding (Status)

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

Status:	The County updated the Policies and Procedures for Environmental Reviews governing all entitlement programs on September 21, 2018. The Department will continue to follow the established procedures going forward to ensure that all approved projects meet the environmental review requirement which shall be conducted prior to the approval and commencement of all entitlement programs including the CDBG program.			
Finding Number:	2019-002 (Repeat Finding, 2018-003)			
Program:	14.218 - Community Development Block Grant Cluster			
Compliance Requirement:	Special Tests and Provisions- Environmental Reviews			
Type of Finding:	Significant Deficiency in Internal Control, Noncompliance			
Condition:	The County failed to properly document the completion of the environmental review for 2 out of 60 rehabilitation projects.			
Cause:	The County did not consistently perform their established procedures.			

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

> The two files selected and determined to be not in compliance were established in 2008, prior to the adoption of the current Policies and Procedures.

Responsible Party: Estella Alexander, Director, DHCD

Anticipated corrective action plan completion date:

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

Any questions concerning the findings or corrective action plan can be directed to Estella Alexander, Acting Director, DHCD at (301) 883-3467.

Thank you.

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





#### Estella Alexander Director

## **MEMORANDUM**

TO:	Stephen J. McGibbon,	Director
	Office of Finance	0

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

DATE: August 24, 2020

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

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

Status:	DHCD maintains a partnership with the Redevelopment Authority (RDA) and Housing Initiative Partnership (HIP) to administer the Housing Rehabilitation Assistance Program. To ensure that the partners are following the guidelines mandated by HUD, DHCD has established a Rehabilitation Certification Form as part of the close-out checklist to ensure projects are completed properly.
Finding Number:	2019-003
Program:	14.218 – Community Development Block Grant Cluster
Compliance Requirement:	Special Tests and Provisions- Rehabilitation
Type of Finding:	Significant Deficiency in Internal Control, Noncompliance
Condition:	The County failed to document their inspection verifying completion for 4 out of 60 rehabilitation loans selected for testing.
Cause:	The County did not have appropriate controls in place to ensure that inspection of rehabilitation projects was properly completed.
Resolution:	In 2014, DHCD partnered with the Redevelopment Authority (RDA) and Housing Initiative Partnership (HIP) to administer the

partners are following the guidelines mandated by HUD, DHCD has established a Rehabilitation Certification Form as part of the closeout checklist to ensure projects are completed properly.

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

Responsible Party: Estella Alexander, Director, DHCD

Anticipated corrective action plan completion date:

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

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

Thank you.

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