

PRINCE GEORGE'S COUNTY, MARYLAND

REPORT ON SINGLE AUDIT

JUNE 30, 2015

PRINCE GEORGE'S COUNTY, MARYLAND
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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Members of the County Council
Prince George's County Government, 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 Government, Maryland (the County) as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 29, 2016. Our report includes a reference to other auditors who audited the financial statements of Prince George's County Community College, Prince George's County Memorial Library System and Prince George's County Community Television, Inc., as described in our report on Prince George's County Government, Maryland's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The County's financial statements also include the operations of the Prince George's County Public Schools, Prince George's County Housing Authority, Prince George's County Revenue Authority, Prince George's County Industrial Development Authority and Prince George's County Redevelopment Authority for the year ended June 30, 2015. Our audit, described below, did not include the operations of the Prince George's County Housing Authority, Prince George's County Revenue Authority, Prince George's County Industrial Development Authority and Prince George's County Redevelopment Authority because these component units engaged for their own separate audits in accordance with *Government Auditing Standards*.

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) to determine the 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Responses, we identified a certain deficiency in internal control that we consider to be a material weakness.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2015-001 to be a material weakness.

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 determination of financial statement amounts. 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*.

The County's Response to Finding

The County's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 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
June 29, 2016

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR FEDERAL PROGRAM,
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS IN ACCORDANCE WITH OMB CIRCULAR A-133**

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

Report on Compliance for Each Major Federal Program

We have audited the compliance of Prince George's County, Maryland (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015. The County's major federal programs are identified in the summary of auditor's 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, the Prince George's Board of Education, the Prince George's County Memorial Library System and the Prince George's Community Television, Inc., 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, 2015. We were separately engaged to perform, and we have separately reported on the results of our audit of the Revenue Authority of Prince George's County, the Prince George's County Housing Authority, Prince George's County Industrial Development Authority and the Prince George's County Redevelopment Authority in accordance with OMB Circular A-133, where applicable.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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. Our audit does not provide a legal determination of the County's compliance with those requirements.

Basis for Qualified Opinion on Community Development Block Grant (CFDA# 14.218)

As described in the accompanying schedule of findings and questioned costs, Prince George's County did not comply with requirements regarding CFDA #14.218 Community Development Block Grant as described in finding numbers 2015-002 Special Tests and Provisions - Environmental review; and 2015-003 Special Tests and Provisions – Rehabilitation. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

Qualified Opinion on Community Development Block Grant (CFDA# 14.218)

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph (above), Prince George's County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on CFDA# 14.218 Community Development Block Grant for the year ended June 30, 2015.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, Prince George's 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, 2015.

Prince George's County's responses to the compliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. Prince George's County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2015-004 through 2015-005. Except as noted above, our opinion on each major federal program is not modified with respect to these matters.

Report on Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material

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

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 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. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2015-002 and 2015-003 to be material weaknesses.

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 findings items 2015-004 and 2015-005 to be significant deficiencies.

Prince George's County's responses to the internal control over noncompliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. Prince George's County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

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, Maryland as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 29, 2016. Our report includes a reference to other auditors who audited the financial statements of Prince George's County Community College, Prince George's County Memorial Library System and Prince George's County Community Television, Inc., as described in our report on Prince George's County Government'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 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 OMB Circular A-133 and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Baltimore, Maryland

August 31, 2016, except for the Schedule of Expenditures
of Federal Awards which is dated June 29, 2016.

PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2015

Federal Agency/Pass-through Entity Program Name	Federal Catalog Number	Pass-through Entity Number	Federal Expenditure by Program	Total Federal Expenditure
<u>U.S. DEPARTMENT OF AGRICULTURE (USDA)</u>				
<u>PASS-THROUGH MARYLAND</u>				
<u>DEPARTMENT OF EDUCATION (MSDE)</u>				
Child Nutrition Cluster:				
Summer Food Service for Children				
Summer Food Program	10.559	n/a	\$ 129,477	\$ 129,477
Subtotal Child Nutrition Cluster:				129,477
<u>PASS-THROUGH MARYLAND</u>				
<u>DEPARTMENT OF HEALTH AND MENTAL HYGIENE (DHMH)</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)				
WIC	10.557	WI197WIC	2,128,283	
WIC Breastfeeding Peer Counseling	10.557	W1B37BPC	121,204	
WIC Vouchers	10.557	n/a	<u>12,048,691</u>	14,298,178
Child and Adult Food Care Program				
Child and Adult Care Food Program	10.558	0601-1200-2011	41,426	<u>41,426</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE				<u>14,469,081</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)</u>				
<u>Direct</u>				
Community Development Block Grant				
Entitlement Grants Cluster:				
Community Development Block Grant	14.218		3,952,191	
Community Development Block Grant- loans	14.218		2,396,146	
ARRA-NSP	14.218		10,594	
ARRA-NSP Loans	14.218		<u>518,301</u>	<u>6,877,232</u>
Subtotal Community Development Block Grants Entitlement Grants Cluster:				6,877,232
Community Development Block Grant				
Entitlement Grants				
Emergency Shelter Grants Program				
Emergency Shelter	14.231		207,946	207,946
Continuum of Care Program				
Continuum of Care	14.267		43,915	
Permanent Housing Transitional Housing	14.267		455,267	
Transitional Housing Program	14.267		1,328,606	
Transitional Center	14.267		<u>80,616</u>	1,908,404
Supportive Housing Program				
Transitional Center for Men	14.235		32,015	
THP & ATOP Merge Operating	14.235		15,597	47,612
Home Investment Partnerships Program (HOME)				
Home Investment Partnerships Program	14.239		4,662,194	
Home Investment Partnerships Program				
My-Home Buyer Activities	14.239		2,206,064	
Home Investment Partnerships Program- loans	14.239		<u>5,826,641</u>	12,694,899
Shelter Plus Care				
Shelter Plus	14.238		538,659	<u>538,659</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				<u>22,274,752</u>

PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2015
(Continued)

Federal Agency/Pass-through Entity Program Name	Federal Catalog Number	Pass-through Entity Number	Federal Expenditure by Program	Total Federal Expenditure
<u>U.S. DEPARTMENT OF JUSTICE (DOJ)</u>				
<u>Direct</u>				
Asset Forfeiture				
Asset Forfeiture	16.999		\$ 372,773	\$ 372,773
State Criminal Alien Assistance Program				
SCAPP	16.606		57,312	57,312
Public Safety Partnership and Community				
Policing Grants				
ARRA-COPS Hiring	16.710		499,582	499,582
JAG Cluster:				
Edward Byrne Memorial Justice				
Assistance Grant Program				
JAG - Department of Corrections	16.738		35,919	
DNA Backlog	16.738		138,000	
Foot Patrols	16.738		93,461	
Stop Violence	16.738		25,606	
Gun Offender Registry	16.738		42,739	
Bail Reform	16.738		21,086	
Firearms Examination Equipment	16.738		100,000	
Stop the Silence	16.738		6,100	
JAG - Police Department	16.738		100,666	
JAG - FD	16.738		79,737	
JAG	16.738		10,807	
Subtotal JAG Cluster:				654,121
Paul Coverdell Forensic Sciences				
Improvement Grant Program				
Forensic Sciences	16.742		18,451	18,451
Subtotal Direct Payments:				1,602,239
<u>PASS-THROUGH GOVERNORS OFFICE OF CRIME</u>				
<u>CONTROL AND PREVENTION</u>				
Violence Against Women Formula Grants				
Violence Against Women	16.588	VAWA-2014-1259	46,984	46,984
Forensic DNA Backlog Reduction Program				
Forensic DNA Backlog Reduction Program	16.741	2012-DN-BX-0052	641,843	641,843
Crime Victim Assistance				
Victims of Crime	16.575	VOCA-2014-1529	88,137	88,137
Juvenile Justice and Delinquency Prevention Allocation				
Disproportionate Reduction	16.540	JJAC-2013-1201	75,982	75,982
Community-Based Violence Prevention				
Violence Prevention	16.123	CBVP-2013-0001	69,654	69,654
<u>PASS-THROUGH NATIONAL PREA RESOURCE CENTER</u>				
Demonstration Projects to Establish "Zero Tolerance"				
Prison Rape Elimination	16.735	2010-RP-BX-K0001	76,241	76,241
TOTAL U.S. DEPARTMENT OF JUSTICE				2,601,080

PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2015
(Continued)

Federal Agency/Pass-through Entity Program Name	Federal Catalog Number	Pass-through Entity Number	Federal Expenditure by Program	Total Federal Expenditure
<u>U.S. DEPARTMENT OF LABOR (DOL)</u>				
<u>PASS-THROUGH SENIOR SERVICES AMERICA, INC. (SSA)</u>				
Senior Community Service Employment Program				
Senior Community Service Employment	17.235	n/a	\$ 503,488	\$ 503,488
TOTAL U.S. DEPARTMENT OF LABOR				<u>503,488</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION (DOT)</u>				
<u>PASS-THROUGH MARYLAND DEPARTMENT OF</u>				
<u>TRANSPORTATION (MDOT)</u>				
Federal Transit Formula Grants				
Ridesharing	20.507	MD-95-CMAQFY15	197,048	<u>197,048</u>
Subtotal Federal Transit Cluster:				197,048
Federal Transit - Rural Areas				
Transit	20.509	n/a	123,066	123,066
Highway Planning and Construction Cluster				
Curb & Road Rehabilitation	20.205	n/a	33,600	
Bock Road Bridge	20.205	n/a	92,981	
Brandywine Road Bridge	20.205	n/a	124,028	
Sunnyside Avenue Bridge	20.205	n/a	54,046	
Commo Road Bridge	20.205	n/a	109,704	
Livingston Road Bridge	20.205	n/a	<u>5,004</u>	419,363
State and Community Highway Safety Cluster:				
Traffic Safety	20.600	14-088	119,716	<u>119,716</u>
Public Transportation Research				
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				<u>859,193</u>
<u>U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION (EEOC)</u>				
<u>Direct</u>				
Employment Discrimination-State and Local Fair				
Employment Practices Agency Contact				
U.S. Equal Opportunity Commission Worksharing	30.002		12,198	<u>12,198</u>
TOTAL U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				<u>12,198</u>
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE (CNCS)</u>				
<u>Direct</u>				
Foster Grandparent Program Cluster:				
Foster Grandparents	94.011		205,317	205,317
Retired and Senior Volunteer Program				
Community RSVP-Volunteer Expenses	94.002		39,843	
Community RSVP	94.002		<u>16,121</u>	<u>55,964</u>
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				<u>261,281</u>

PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2015
(Continued)

Federal Agency/Pass-through Entity Program Name	Federal Catalog Number	Pass-through Entity Number	Federal Expenditure by Program	Total Federal Expenditure
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS)</u>				
<u>PASS-THROUGH MARYLAND DEPARTMENT</u>				
<u>OF HEALTH AND MENTAL HYGIENE (DHMH)</u>				
Substance Abuse and Mental Health Services-				
Projects of Regional and National Significance				
Strategic Prevention Framework	93.243	MU244SPF	\$ 3,917	
MD Project Launch	93.243	MH568OTH	<u>647,340</u>	\$ 651,257
SOC Implementation				
System of Care Expansion	93.104	1U79SM061626-01	139,038	139,038
Public Health Emergency Preparedness				
Public Health Preparedness	93.069	CH823PHP	491,497	
Cities Readiness Initiatives	93.069	CH823PHP	<u>147,292</u>	638,789
Project Grants and Cooperative Agreements				
for Tuberculosis Control Programs				
Epidemiology TB CHN Grant	93.116	5U52PS300500	205	
Tuberculosis Control	93.116	CHO14TBF	<u>210,984</u>	211,189
Project for Assistance in Transition				
from Homelessness-PATH				
	93.150	MH 566 OTH	106,652	106,652
HIV Care Formula Grants				
AIDS Ryan White Title II	93.917	AD485RWS	1,019,774	
Ryan White B Flex Svcs	93.917	PHPA-IDEHA	28,334	
Case Management	93.917	AD673CMA	<u>755,539</u>	1,803,647
HIV Prevention Activities - Health Department Based				
HIV Partner	93.940	AD633HPS	26,523	
AIDS HIV Counsel Test	93.940	AD396PRV	(50)	
HIV Prevention Services	93.940	AD396PRV	815,534	
Linkage to Care	93.940	AD696LTC	<u>137,055</u>	979,062
Refugee and Entrant Assistance Discretionary Grants				
Epidemiology Migrant Refugee Health	93.576	CH422REF	465,978	465,978
Children's Health Insurance Program				
PWC Eligibility	93.767	MA186ACM	966,254	966,254
Medical Assistance Program Cluster:				
Children's Health Insurance Program				
PWC Eligibility	93.778	MA186ACM	950,156	
Medical Assistance Transportation	93.778	MA357GTS	2,303,263	
Administrative Care Coordination	93.778	MA021EPS	512,623	
MA Waiver Administration	93.778	n/a	<u>306,408</u>	4,072,450
Family Planning Services				
Maternal Child Planning	93.217	FH095FPG	170,663	170,663
Maternal and Child Health Services				
Block Grant to the States				
High Risk Infant	93.994	FH362HRI	<u>116,202</u>	116,202

PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2015
(Continued)

Federal Agency/Pass-through Entity Program Name	Federal Catalog Number	Pass-through Entity Number	Federal Expenditure by Program	Total Federal Expenditure
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS)</u>				
<u>PASS-THROUGH MARYLAND DEPARTMENT</u>				
<u>OF HEALTH AND MENTAL HYGIENE (DHMH) (Cont.)</u>				
Block Grants for Community Mental Health Services				
Block Grants for Community Mental Health	93.958	MH 569 OTH	\$ 1,319,832	\$ 1,319,832
Block Grants for Prevention and Treatment of Substance Abuse				
Federal Fund Treatment	93.959	n/a	23,045	
Addiction Treatment	93.959	AS243FED	1,660,433	
Substance Abuse Prevention	93.959	MU530ADP	446,578	
Tobacco Enforcement Initiative	93.959	FHE04TSC	45,919	
Integration Sexual Health	93.959	AD681INT	<u>202,916</u>	2,378,891
Region II Prevention	94.186	n/a	(23,549)	(23,549)
Centers for Disease Control and Prevention-				
Investigations and Technical Assistance				
Breast and Cervical Cancer Program	93.744	n/a	5,288	5,288
Cancer Prevention and Control				
Breast and Cervical Cancer Program	93.752	FH439CBC	149,793	149,793
Preventive Health Services -Sexually Transmitted Diseases				
Epidemiology STD Caseworker Grant	93.977	CH032STD	501,186	501,186
Grants to States to Support Oral Health Workforce Activities				
Oral Health HRSA Funding	93.236	n/a	1,748	1,748
Affordable Care Act				
Personal Responsibility Education	93.092	FHC31PRE	53,547	
FHA Abstinence Education	93.235	FH802ABS	<u>114,059</u>	167,606
<u>PASS-THROUGH MARYLAND DEPARTMENT OF AGING (MDOA)</u>				
Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services				
Title IIID	93.043	AAA-3-24-015	8,932	8,932
Aging Cluster:				
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers				
Title IIIB - Subgrantee	93.044	AAA-3-24-015	16,312	
Title IIIB - Admin	93.044	AAA-3-24-015	63,553	
Title IIIB - Elder Abuse	93.044	AAA-3-24-015	16,452	
Title IIIB - Guardianship	93.044	AAA-3-24-015	25,826	
Title IIIB - Ombudsman	93.044	AAA-3-24-015	15,819	
Title IIIB - Info & Ref	93.044	AAA-3-24-015	64,905	
Title III/VII	93.044	AAA-3-24-015	<u>1,462,349</u>	1,665,216
Special Programs for the Aging-Title III, Part C-Nutrition Services				
Title IIIC2	93.045	AAA-3-24-015/2214	158,493	
Title IIIC1	93.045	AAA-3-24-015/2214	<u>213,330</u>	371,823
Subtotal Aging Cluster:				2,037,039

PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2015
(Continued)

Federal Agency/Pass-through Entity Program Name	Federal Catalog Number	Pass-through Entity Number	Federal Expenditure by Program	Total Federal Expenditure
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS)</u>				
<u>PASS-THROUGH MARYLAND DEPARTMENT OF AGING (MDOA) (cont.)</u>				
Title IIIE-Caregiving Centers for Medicare and Medicaid Services- Research, Demonstrations and Evaluations	93.052	AAA-3-24-015	\$ 62,873	\$ 62,873
Sr Health Insurance-Admin	93.779	ST-2515-015	43,827	43,827
<u>PASS-THROUGH DISTRICT OF COLUMBIA</u>				
<u>DEPARTMENT OF HEALTH (DCH)</u>				
<u>HIV Emergency Relief Project Grants</u>				
Ryan White CARE	93.914	12V022	6,986,227	
Office of AIDS Ryan White II	93.914	n/a	497,498	
Ryan White HIV/AIDS Treatment	93.914	14X022	<u>27,326</u>	7,511,051
<u>PASS-THROUGH MARYLAND DEPARTMENT OF HUMAN RESOURCES (MDHR)</u>				
<u>Child Support Enforcement</u>				
Child Support-Sheriff	93.563	CSEA/CRA-14-018	848,729	
Child Support Title IV-Domestic Relations	93.563	CSEA/CRA-15-019	<u>319,207</u>	1,167,936
<u>Low-Income Home Energy Assistance</u>				
Low Income Home Energy Assistance Program	93.568	PGCDSS/CSD/15-007	922,021	922,021
<u>PASS-THROUGH CENTERS FOR DISEASE CONTROL AND PREVENTION (CDC)</u>				
<u>Community Transformation</u>				
Community Transform	93.737	1H75DP004618-0	409,970	409,970
<u>Immunization Cluster</u>				
Epidemiology Hepatitis B Immunization	93.268	CH352IMM	71,744	
Immunization Action Program	93.268	CH383IMM	<u>246,455</u>	<u>318,199</u>
Subtotal Immunization Cluster:				318,199
<u>PASS-THROUGH NATIONAL ASSOCIATION FOR COUNTY AND CITY HEALTH OFFICIALS</u>				
<u>Food and Drug Administration</u>				
NACCHO Mentorship	93.103	0509-0916-2014	1,078	<u>1,078</u>
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>27,304,902</u>
<u>U.S. DEPARTMENT OF EDUCATION (USDE)</u>				
<u>PASS-THROUGH MARYLAND</u>				
<u>STATE DEPARTMENT OF EDUCATION (MSDE)</u>				
<u>Special Education- Grants for Infants and Families:</u>				
Infant and Toddlers-Part C	84.181	154416	660,494	660,494
<u>ITP MA Reimbursement</u>				
ITP MA Reimbursement	84.000	n/a	608,992	608,992
<u>Special Education Cluster:</u>				
ITP Part B	84.027	154416	826,125	
Part B 619	84.173	154416	<u>9,000</u>	<u>835,125</u>
Subtotal Special Education Cluster:				<u>835,125</u>
TOTAL DEPARTMENT OF EDUCATION				<u>2,104,611</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY (DHS)</u>				
<u>Direct</u>				
<u>Assistance to Firefighters</u>				
Staffing Adequate Fire/Emergency Response	97.083		765,902	765,902
<u>PASS-THROUGH MARYLAND EMERGENCY MANAGEMENT AGENCY (MEMA)</u>				
Emergency Management Performance Grant	97.042	14-SR8854-01	152,269	152,269

PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2015
(Continued)

Federal Agency/Pass-through Entity Program Name	Federal Catalog Number	Pass-through Entity Number	Federal Expenditure by Program	Total Federal Expenditure
<u>U.S. DEPARTMENT OF HOMELAND SECURITY (DHS)</u>				
<u>PASS-THROUGH DISTRICT OF COLUMBIA HOMELAND SECURITY</u>				
<u>AND EMERGENCY MANAGEMENT AGENCY (Cont.)</u>				
Homeland Security Grant Program Cluster:				
		13-GA8854-04, 14-		
State Homeland Security Program	97.067	GA8854-04	\$ 439,040	
UASI NCR Regional Planning	97.067	13UASI543-04	155,947	
EOC/ECC Connection Main	97.067	11UASI543-04	101,091	
UASI NIMS COMP	97.067	13UASI543-02	59,142	
Exercise and Training Officer	97.067	14UASI543-01	90,075	
USAI-Volunteer and CCP	97.067	13UASI543-03	142,966	
MEIMSS/Patient Track	97.067	13UASI606-02	15,000	
UASI CBRNE Investig	97.067	13USASI606-01	100,617	
USAI CBRNE Special Events	97.067	13UASI606-03	32,200	
USAI Radio Encryption	97.067	13UASI543-06	388,862	
NIMS Compliance Officer	97.067	14UASI543-02	56,625	
NCR Regional Planning	97.067	14UASI543-04	134,814	
EOC/ECC Integration	97.067	13UASI543-08	29,002	
Radio Communication	97.067	13UASI543-05	399,319	
		13UASI606-06,		
Mobile Evac	97.067	14UASI606-04	624,000	
Emergency Response System	97.067	13UASI606-07	227,986	
		13UASI606-05,		
Training Equipment	97.067	13UASI645-01	663,995	
Radio System Fiber Connection	97.067	14UASI543-06	24,389	
Radio Portable Devices	97.067	14UASI543-07	39,814	
UASI Mass Evacuation	97.067	12UASI543-05	147,131	
GIS Data Exchange	97.067	13UASI543-07	485,245	
HSGP - Citizen Corp	97.067	14UASI543-03	138,812	\$ 4,496,072
TOTAL DEPARTMENT OF HOMELAND SECURITY				5,414,243
TOTAL FEDERAL GRANT EXPENDITURES				\$ 75,804,829

The accompanying notes are an integral part of this schedule.

PRINCE GEORGE'S COUNTY, MARYLAND
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2015

NOTE 1 SCOPE OF AUDIT PURSUANT TO OMB CIRCULAR A-133

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. It includes all Federal awards to the County which had expenditure activity during the year ended June 30, 2015. 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. State representatives confirmed that the value of WIC vouchers redeemed by Maryland residents living in Prince George's County, Maryland totaled \$12,048,691 for fiscal year 2015. These amounts are included in the Schedule of Expenditures of Federal Awards.

NOTE 4 LOAN PROGRAMS

The County participates in the Home Investment Partnership and Community Development Block Grant federal loan program. The balance of loans from previous years and current year loan activity, as required under OMB Circular A-133, are presented in the Schedule of Expenditures of Federal Awards.

PRINCE GEORGE'S COUNTY, MARYLAND
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2015

NOTE 5 SUBRECIPIENTS

Of the federal expenditures presented in the Schedule of Expenditures of Federal Awards, the County provided federal awards to subrecipients as follows:

<u>CFDA#</u>	<u>Grant Program</u>	<u>Amounts Provided to Subrecipients</u>
14.218	HUD - Community Development Block Grant Program	\$ 2,663,363
14.231	HUD - Emergency Shelter Grant Program	144,791
14.239	HUD - HOME Investment Partnerships Program	732,134
84.173	DOE - Special Education Grants to States Part B 619	9,000
84.181	DOE - Special Education: Grants for Infants and Families with Disabilities	99,779
93.044	HHS - Title III, Part B - Grants for Supportive Services and Senior Centers	93,944
93.150	HHS- Projects for Assistance in Transition from Homelessness (PATH)	106,652
93.914	HHS - HIV Emergency Relief Project Grants	5,768,866
93.958	HHS - Block Grants for Community Mental Health Services	1,279,135
93.959	HHS- Substance Abuse Prevention and Treatment Block Grant	<u>876,609</u>
	Total	<u>\$ 11,774,273</u>

This information is an integral part of the accompanying schedule.

PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2015

I. Summary of Independent Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	<u> X </u>	Yes	<u> </u>	No
Significant deficiency(ies) identified that are not considered to be material weakness.	<u> </u>	Yes	<u> X </u>	None reported
Noncompliance material to financial statements noted?	<u> </u>	Yes	<u> X </u>	No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?	<u> X </u>	Yes	<u> </u>	No
Significant deficiency(ies) identified that are not considered to be material weakness.	<u> X </u>	Yes	<u> </u>	None reported

Type of auditor's report issued on compliance for major programs:

Identification of Major Programs

Name of Federal Program or Cluster:	CFDA Number(s)	
HUD - Community Development Block Entitlement Grant Cluster-ARRA	14.218	Qualified
USDA - Special Supplemental Food Program for Women, Infants and Children	10.557	Unmodified
HHS - Medical Assistance Cluster	93.778	Unmodified
HHS - HIV Emergency Relief Grants	93.914	Unmodified
HHS - Ryan White	93.917	Unmodified
HHS - Aging Cluster	93.044/93.045	Unmodified
HHS - Substance Abuse Prevention and Treatment	93.959	Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?

<u> X </u>	Yes	<u> </u>	No
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Dollar threshold used to distinguish between type A and type B programs: \$2,274,145

Auditee qualified as low-risk auditee?	<u> </u>	Yes	<u> X </u>	No
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PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2015

II. Financial Statement Findings

Material Weakness in Internal Control Over Financial Reporting:

Finding 2015-001: Financial Reporting

Condition

The County was not able to complete the preparation of their financial statements in accordance with the State of Maryland time constraints, resulting in the need to obtain extensions. Additionally, documentation and support for certain account balances were unable to be provided on a timely basis. Finally, the County did not meet its Municipal Securities Continuing Disclosure requirements.

Criteria

COSO/Internal Control Framework defines control activities as "policies and procedures that help ensure management's directive are carried out." This would include preparation of financial statements in a timely manner.

Cause

This is a result of the limited resources of the County and internal administrative and personnel issues, including unplanned staff turnover and vacancies in key positions. Additionally, 2015 was the first full year in which financial statements were produced using the County's new accounting system.

Effect

Significant delays were experienced in obtaining the financial statements for the period under audit. The results were delays in producing closing entries, trial balances, schedules, reconciliations, account analyses, and other financial reports needed by management and the auditors.

Recommendation

We believe that the year-end closing could proceed more quickly by adhering to a closing schedule and maintaining timely account reconciliations. The closing schedules should include a list indicating who is responsible to perform each procedure and when completion of each procedure is due and accomplished. The timing of specific procedures should be coordinated with the timing of the need for the information. Progress should be monitored by management to determine that due dates are being met. We recommend that management review current staffing to determine the sufficiency of resources to adequately close the books at year-end and prepare the financial statements in a timely manner in accordance with State requirements.

Views of responsible officials and corrective action plans

At least one vacant position will be filled. Staff will be able to build on the knowledge obtained during the first reporting period of the new system. Additional meetings will be held with staff and other County agencies to more closely monitor progress and to adhere to the year-end closing calendar.

Responsible party: Charles M. Curtis, Associate Director, (301) 952-5025

Planned completion date for corrective action plan: July 1, 2016

PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2015

III. Federal Award Findings and Questioned Costs

Finding Reference: 2015-002

Federal Agency: U.S. Department of Housing and Urban Development
Compliance Requirement: Special Tests and Provisions (Environmental Reviews)
Type of Finding: Qualified-Material Weakness in Internal Control, Material Noncompliance, Repeat Finding, 2014-005, 2013-014, 2012-14
Federal Program: 14.218 – Community Development Block Grant Cluster (CDBG)
Grant Award: B-14-UC-24-0002

Condition/Context

The County failed to properly document the completion of the environmental review for 10 out of 20 rehabilitation projects.

Criteria

OMB Circular A-133 states that projects must have an environmental review unless they meet criteria specified in the regulations that would exempt or exclude them from environmental certification requirements (24 CFR sections 58.1, 58.22, 58.34, 58.35, 570.604).

Cause

The County does not consistently perform the processes and controls implemented by the new policy and procedure manual.

Effect

As a result of the finding, the County may have approved projects that could potentially include rehabilitation detrimental to the environment and/or not in compliance with HUD regulations.

Questioned Costs

Undetermined, based on the available information we are unable to determine if there were unallowed costs.

Recommendation

We recommend that the County implement procedures to ensure that all applicable projects have an environmental review performed and documented prior to approval and commencement of a CDBG-funded project.

Views of responsible officials and planned corrective actions

The Department of Housing and Community Development (DHCD) adopted a new policies and procedures manual in August 2014. The manual outlines the environmental procedures consistent with 24 CFR Part 58. In FY 2015, the Department recruited and hired an experienced professional to serve as the Senior Environmental Officer. The staff's duties include ensuring that all applicable funded project commences in accorded with grantor's requirements. The DHCD staff will provide administrative oversight to ensure adherence with this requirement.

Responsible party: Estella Alexander, Deputy Director 301-883-5531

Planned completion date for corrective action plan: December 31, 2016

PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2015

Finding Reference: 2015-003

Federal Agency: U.S. Department of Housing and Urban Development
Compliance Requirement: Special Tests and Provisions (Rehabilitation)
Type of Finding: Qualified-Material Weakness in Internal Control, Material Noncompliance, Repeat Finding, 2014-006, 2013-016
Federal Program: 14.218 – Community Development Block Grant (CDBG)
Grant Award: B-14-UC-24-0002

Condition/Context

The County failed to properly document certification of completion for 3 out of 20 rehabilitation projects.

Criteria

24 CFR Section 570.506 states that the grantee must ensure that the work is properly completed whenever CDBG or CDBG-R funds are used for rehabilitation.

Cause

The County did not have appropriate controls in place to ensure that all rehabilitation certifications were performed once projects were completed.

Effect

As a result of the finding, the County may have funded projects that did not meet State/local regulations as well as federal requirements related to rehabilitation work funded with CDBG/CDBG-R funds.

Questioned Costs

Undetermined: based on the available information we are unable to determine if there were unallowed costs.

Recommendation

We recommend that the County implement procedures to ensure that all applicable projects have a rehabilitation certification performed upon completion of a CDBG-funded project.

Views of responsible officials and planned corrective actions

The Department of Housing and Community Development (DHCD) adopted a new policies and procedures manual in August 2014. The DHCD staff will provide administrative oversight to ensure adherence with this requirement.

Responsible party: Estella Alexander, Deputy Director 301-883-5531

Planned completion date for corrective action plan: December 31, 2016

PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2015

Finding Reference: 2015-004

Federal Agency: U.S. Department of Health and Human Services (HHS)
Compliance Requirement: Eligibility and Program Income
Type of Finding: Significant Deficiency in Internal Control, non-compliance
Federal Program: 93.917 – Ryan White
Grant Award: Fiscal 2015

Condition/Context

The County failed to maintain documentation supporting client's income eligibility and program income determination for 2 out of 40 clients selected for testing.

Criteria

42 USC 300ff-26(b) states that individuals must have a medical diagnosis of HIV/AIDS and be a low-income individual, be a resident of the State and also be uninsured or underinsured to receive assistance under the program.

42 USC 300ff-27(c) states that providers may impose charges for the provision of services based on a sliding scale determined by the federal grantor agency.

Cause

The County did not have appropriate controls in place to ensure that all documentation required to determine eligibility or program income was properly maintained.

Effect

The County may have served individuals who did not meet the income eligibility requirement; and failed to collect program income in accordance with program requirements.

Questioned Costs

Undetermined based on the information provided.

Recommendation

We recommend that the County implement additional supervisory review procedures to ensure that all required client information is included in the County's system.

Views of responsible officials and planned corrective actions

The financial eligibility of all clients is determined and documented at intake then reviewed every 6-months for continued eligibility. There was an influx of new case managers added to the department and an unexpected turnover in FY 15 that most likely contributed to forms not being consistently placed in client's files in an accessible manner. By September 30, 2016, all staff will be retrained on proper documentation and file maintenance. Additionally, the Program Chief and Program Manager will be responsible for ensuring that a Team Leader/Supervisor reviews all intake forms and eligibility documentation at intake and every 6 months thereafter to confirm financial eligibility.

Responsible party: Diane Young (301) 883-7859

Planned completion date for corrective action plan: September 30, 2016

PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2015

Finding Reference: 2015-005

Federal Agency: All

Compliance Requirement: Reporting

Type of Finding: Significant Deficiency in Internal Control, Non-compliance

Federal Program: All major and non-major programs

Condition

The single audit report was not submitted to the Office of Budget and Management in accordance with the reporting requirement.

Criteria

COSO/Internal Control Framework defines control activities as "policies and procedures that help ensure management's directive are carried out." This would include preparation of the Schedule of Expenditures of Federal Awards in a timely manner.

Circular OMB A-133 Audits of States, local Governments, and Non-Profit Organization section.320 (a) states that the audit shall be completed and the data collection form shall be submitted within the earlier of 30 days after the receipt of the auditor's report, or nine months after the end of the audit period.

Cause

The delay is a result of the limited resources of the County and internal administrative and personnel issues, including unplanned staff turnover and vacancies in key positions. Additionally, 2015 was the first full year in which the County utilized a new ERP accounting system.

Effect

Significant delays were experienced in obtaining the financial statements for the period under audit affected other financial reports needed by management to complete the Schedule of Expenditures of Federal Awards.

Questioned Costs

None noted. The finding did not result in questioned costs.

Recommendation

We believe that the year-end closing could proceed more quickly by adhering to a closing schedule and maintaining timely account reconciliations. Progress should be monitored by management to determine that due dates are being met and required reports are submitted to regulatory agencies within the compliance time frame.

Views of responsible officials and corrective action plans

At least one vacant position will be filled. Staff will be able to build on the knowledge obtained during the first reporting period of the new system. Additional meetings will be held with staff and other County agencies to more closely monitor progress and to adhere to the year-end closing calendar.

Responsible party: Charles M. Curtis, Associate Director, (301) 952-5025

Planned completion date for corrective action plan: July 1, 2016

PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF PRIOR YEAR FINDINGS
JUNE 30, 2015

Finding Reference: 2014-004

Federal Agency: U.S. Department of Housing and Urban Development
Compliance Requirement: Sub-Recipient Monitoring
Type of Finding: Qualified-Material Weakness in Internal Control, Material Noncompliance, Repeat Finding, 2013-012, 2012-15, 2011-05, 2010-05, 2009-7
Federal Program: 14.218 – Community Development Block Grant Cluster (CDBG)

Condition/Context

The County failed to demonstrate their compliance with sub-recipient monitoring based on the following:

1. The County failed to conduct periodic site visits and/or implement procedures to ensure that all sub-recipients are visited on a periodic basis. We noted the noncompliance for 9 out of 9 CDBG sub-recipients selected for testing.
2. We noted that for 9 out of 9 sub-recipients selected for testing from CDBG (all who were subject to the Federal Funding Accountability and Transparency Act (FFATA) reporting requirements), the County did not ensure that the sub-recipients registered the awards in Funding Accountability and Transparency Subaward Reporting System (FSRS).

Views of responsible officials and planned corrective actions

The Department of Housing and Community Development (DHCD) adopted a new policies and procedures manual in August 2014, monitoring of subgrantees is addressed in the manual.

The DHCD will send letters to each subgrantee regarding this matter, starting with all open program subgrantees. The DHCD management staff will provide administrative oversight to ensure compliance with this requirement.

Current Year Status: Corrected: the program was selected as major and the sub-recipient monitoring requirement was tested as part of the current year audit without exception.

PRINCE GEORGE'S COUNTY, MARYLAND
SCHEDULE OF PRIOR YEAR FINDINGS
JUNE 30, 2015

Finding Reference: 2014-005

Federal Agency: U.S. Department of Housing and Urban Development
Compliance Requirement: Special Tests and Provisions (Environmental Reviews)
Type of Finding: Qualified-Material Weakness in Internal Control, Material Noncompliance, Repeat Finding, 2013-014, 2012-14
Federal Program: 14.218 – Community Development Block Grant Cluster (CDBG)

Condition/Context

The County failed to properly document that environmental reviews for 9 out of 23 rehabilitation projects selected for testing were performed prior to commencing the projects.

Views of responsible officials and planned corrective actions

The Department of Housing and Community Development (DHCD) adopted a new policies and procedures manual in August 2014. It outlines the environmental procedures consistent with 24 C.F.R. Part 58. The DHCD staff will provide administrative oversight to ensure adherence with this requirement.

Current Year Status: Not corrected: Repeated as finding 2015-002.

Finding Reference: 2014-006

Federal Agency: U.S. Department of Housing and Urban Development
Compliance Requirement: Special Tests and Provisions (Rehabilitation)
Type of Finding: Qualified-Material Weakness in Internal Control, Material Noncompliance, Repeat Finding, 2013-016
Federal Program: 14.218 – Community Development Block Grant (CDBG)

Condition/Context

The County failed to properly document that certification of the completion of rehabilitation for 8 out of 23 rehabilitation projects selected for testing were performed.

Views of responsible officials and planned corrective actions

The Department of Housing and Community Development (DHCD) adopted a new policies and Procedures manual in August 2014. The DHCD staff will provide administrative oversight to ensure adherence with this requirement.

Current Year Status: Not corrected: Repeated as finding 2015-003.