

COMMISSIONERS OF CHARLES COUNTY, MARYLAND
REPORT ON SINGLE AUDIT
YEAR ENDED JUNE 30, 2022



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**COMMISSIONERS OF CHARLES 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***

Commissioners of Charles County, Maryland
La Plata, 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 the County Commissioners of Charles County, Maryland (the County) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated February 17, 2023. Our report includes a reference to other auditors who audited the financial statements of the Board of Library Trustees for Charles County, a discretely presented component unit, 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 also does not include the results of our testing of internal control over financial reporting or compliance and other matters for the Board of Education of Charles County, Maryland, a discretely presented component unit, as we have issued a separate report for this entity.

Report on Internal Control Over Financial Reporting

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

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

Commissioners of
Charles County, Maryland


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.

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the 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.



CliftonLarsonAllen LLP

Baltimore, Maryland
February 17, 2023



**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**

Commissioners of Charles County, Maryland
La Plata, Maryland

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County Commissioners of Charles County, Maryland's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Single Audit's major federal programs for the year ended June 30, 2022. 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 Board of Library Trustees for Charles County and the Board of Education of Charles County, Maryland as discretely presented component units, 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, 2022. 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.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated February 17, 2023, 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 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 the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Baltimore, Maryland
March 16, 2023

**COUNTY COMMISSIONERS OF CHARLES COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

| Federal Grantor/Pass through Grantor/Program or Cluster Title | Assistance Listing Number | Grantor's Number | Grant Period | Passed Through to Subrecipients | Federal Expenditures |
|---|---------------------------------|--|---------------------|---------------------------------------|-------------------------|
| U.S. Department of Agriculture | | | | | |
| Direct | | | | | |
| Rural Housing Preservation Grant | 10.433 | USDA-RD-HCFP-HPG-2020 | 10/01/20-09/30/21 | \$ - | \$ 38,904 |
| Rural Housing Preservation Grant | 10.433 | USDA-RD-HCFP-HPG-2021 | 10/01/21-09/30/22 | - | 34,586 |
| Total U.S. Department of Agriculture | | | | - | 73,490 |
| U.S. Department of Defense | | | | | |
| Direct | | | | | |
| Community Economic Adjustment Assistance for Responding to Threats to the Resilience of a Military Installation | 12.003 | HQ00052110013 (MIR1229-21-01) | 03/01/21 - 08/31/22 | 278,656 | 279,984 |
| Total U.S. Department of Defense | | | | 278,656 | 279,984 |
| U.S. Department of Housing & Urban Development: | | | | | |
| Direct | | | | | |
| Section 8 Housing Choice Voucher Program | 14.871 | MD024VO0169,VO0170,VO0171,VO0172,VO0173,VO0174,VO0175,VO0176,VO0177,VO0178,VO0179,VO0181, VO0182 | 07/01/21-06/30/22 | - | 8,753,600 |
| Section 8 Housing Choice Voucher Program | 14.871 | MD024AF0135,AF0136,AF0137,AF0138,AF0139,AF0140,AF0141,AF0142, MD024AF0143 | 07/01/21-06/30/22 | - | 868,625 |
| Housing Voucher Cluster Total | | | | - | 9,622,225 |
| Pass through MD Dept. of Housing & Community Development | | | | | |
| COVID-19 Community Development Block Grant / State's Program CARES Act | 14.228 | CV-2-8 | 10/22/20-08/31/2023 | 668,265 | 693,265 |
| COVID-19 Community Development Block Grant / State's Program CARES Act | 14.228 | CV-1-5 | 07/01/20-06/30/23 | 63,178 | 63,178 |
| Community Development Block Grant / State's Program | 14.228 | MD-20-HI-3 | 10/01/19-10/31/21 | 23,164 | 23,164 |
| Community Development Block Grant Total | | | | 754,607 | 779,607 |
| Total U.S. Department of Housing & Urban Development | | | | 754,607 | 10,401,832 |
| U.S. Department of the Interior | | | | | |
| Direct | | | | | |
| Payments in Lieu of Taxes(PILT) | 15.226 | None | 07/01/20-06/30/21 | - | 9,603 |
| Pass through MD Dept. of Planning, MDHistoricalTrust | | | | | |
| Historic Preservation Fund Grants-In-Aid, Certified Local Governments | 15.904 | P21AF11023-00 | 10/01/21-06/30/22 | - | 19,559 |
| Total U.S. Department of the Interior | | | | - | 29,162 |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY COMMISSIONERS OF CHARLES COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

| Federal Grantor/Pass through Grantor/Program or Cluster Title | Assistance Listing Number | Grantor's Number | Grant Period | Passed Through to Subrecipients | Federal Expenditures |
|--|---------------------------------|-------------------------------------|---|---------------------------------------|-------------------------|
| U.S. Department of Justice: | | | | | |
| Direct | | | | | |
| Coronavirus Emergency Supplemental Funding Program CARES Act | 16.034 | 2020-VD-BX-0990 | 01/20/20-01/31/22 | \$ - | \$ 57,280 |
| Joint Law Enforcement Operations (JLEO) | 16.111 | AFF-B-OPJLEOTFS625205(JLEO-22-0069) | 10/12/21-09/30/22 | - | 12,005 |
| Joint Law Enforcement Operations (JLEO) | 16.111 | AFF-B-OPJLEOTFS625302(JLEO-21-0069) | 10/07/20-09/30/21 | - | 4,236 |
| Organized Crime Drug Enforcement Task Forces (OCDETF) | 16.111 | MA-WVS-0121 | 05/01/21 - 05/01/22 | - | 16,000 |
| | | | | - | 32,241 |
| State Criminal Alien Assistance Program | 16.606 | 2019-AP-BX-1218 | Information Period 7/1/2016 - 6/30/2017 | - | 7,148 |
| | | | | - | 7,148 |
| Public Safety Partnership and Community Policing Grants | 16.710 | 2020-UL-WX-0066 | 07/01/20 - 06/30/23 | - | 58,237 |
| | | | | - | 58,237 |
| The Edward J. Byrne Memorial Justice Assistance Grant: Officer Safety, Equipment Upgrade and Drug | 16.738 | 2018-DJ-BX-0219 | 10/01/17 - 09/30/21 | - | 3,766 |
| The Edward J. Byrne Memorial Justice Assistance Grant: Officer Safety, Equipment Upgrade and Drug | 16.738 | 2020-DJ-BX-0350 | 10/01/19 - 09/30/23 | - | 12,643 |
| The Edward J. Byrne Memorial Justice Assistance Grant: Officer Safety and Drug Court Support Program | 16.738 | 15PBJA-21-GG-01560-JAGX | 10/01/20 - 09/30/2024 | - | 20,306 |
| | | | | - | 36,715 |
| Washington Division Office Task Force | 16.Unknown | Drug Diversion Group #13 | 10/01/21 - 09/30/22 | - | 8,134 |
| Washington Division Office Task Force | 16.Unknown | Drug Diversion Group #13 | 10/01/20 - 09/30/21 | - | 4,845 |
| Washington Division Office Task Force | 16.Unknown | HIDTA Task Force Group 4 (43) | 10/01/21 - 09/30/22 | - | 12,215 |
| Washington Division Office Task Force | 16.Unknown | HIDTA Task Force Group 4 (43) | 10/01/20 - 09/30/21 | - | 5,612 |
| | | | | - | 30,806 |
| Pass through the U. S. Postal Inspection Service | | | | | |
| USPIS C12 Task Force | 16.Unknown | USPIS MD/DC C12 Task Force | 10/01/21-09/30/22 | - | 895 |
| | | | | - | 895 |
| Total U.S. Department of Justice | | | | - | 223,322 |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY COMMISSIONERS OF CHARLES COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

| Federal Grantor/Pass through Grantor/Program or Cluster Title | Assistance Listing Number | Grantor's Number | Grant Period | Passed Through to Subrecipients | Federal Expenditures |
|--|---------------------------------|---|------------------------|---------------------------------------|-------------------------|
| U. S. Department of Transportation: | | | | | |
| Pass through the MD Department of Transportation | | | | | |
| Highway Planning and Construction - Federal-Aid Highway Program, Federal Lands Highway Program | 20.205 | Federal Project #1200005, CH378ZM1, FAIN# 241200005Z | 05/11/17 to completion | \$ - | \$ 29,414 |
| | | | | - | 29,414 |
| National Motor Carrier Safety Assistance Program (MCSAP) | 20.218 | MCSAP Program Charles Co. Overtime | 10/01/21 - 09/30/22 | - | 9,687 |
| National Motor Carrier Safety Assistance Program (MCSAP) | 20.218 | MCSAP Program Charles Co. Overtime | 10/01/20 - 09/30/21 | - | 4,169 |
| Federal Motor Carrier Safety Assistance Cluster Total | | | | - | 13,856 |
| Recreational Trails Program | 20.219 | State Highway Project Number: RT 2021 | 10/01/20 - 06/30/22 | - | 78,691 |
| Federal Transit Formula Grants / Urbanized Area Formula Program | 20.507 | CH045307C2022, Line Item 11.7A.00 | 07/01/21 - 06/30/24 | - | 136,200 |
| Federal Transit Formula Grants / Urbanized Area Formula Program | 20.507 | CH045339C2021, Line 11.12.04 | 07/01/20 - 06/30/23 | - | 123,336 |
| Federal Transit Formula Grants / Urbanized Area Formula Program | 20.507 | CH045307C2020, Line Item 11.41.04 | 07/01/19 - 06/30/22 | - | 259,719 |
| Formula Grants for Rural Areas – Section 5307 | 20.507 | CH045307O2022, Line Item 30.09.01 | 07/01/21 06/30/22 | - | 2,431,235 |
| COVID-19 Formula Grants for Rural Areas – Section 5307 (CARES ACT) | 20.507 | CH04CARES07O2020, Line 30.09.08 | 01/20/20 - 06/30/24 | - | 1,047,761 |
| Federal Transit Cluster Total | | | | - | 3,998,251 |
| COVID-19 Formula Grants for Rural Areas – Section 5311 (CARES ACT) | 20.509 | CH04CARES11O2020, Line 30.09.08 | 01/20/20 - 06/30/24 | - | 194,978 |
| COVID-19 Formula Grants for Rural Areas – Section 5311 (CARES ACT) | 20.509 | CH004CRRSAA11O2021, Line Item 30.09.08 | 01/20/20 - 06/30/24 | - | 336,451 |
| | | | | - | 531,429 |
| State & Community Highway Safety Program | 20.600 | LE-Charles Co Sheriff-2022-146 | 10/01/21 - 09/30/22 | - | 3,731 |
| State & Community Highway Safety Program | 20.600 | LE-Charles Co Sheriff-2022-160 | 10/01/21 - 09/30/22 | - | 13,496 |
| State & Community Highway Safety Program | 20.600 | LE-Charles Co Sheriff-2022-335 | 10/01/21 - 09/30/22 | - | 1,953 |
| State & Community Highway Safety Program | 20.600 | LE-Charles Co Sheriff-2021-028 | 10/01/20 - 09/30/21 | - | 1,778 |
| | | | | - | 20,958 |
| National Priority Safety Programs | 20.616 | LE-Charles Co Sheriff-2022-159 (FA 405d AL) | 10/01/21 - 09/30/22 | - | 13,257 |
| National Priority Safety Programs | 20.616 | LE-Charles Co Sheriff-2021-031 | 10/01/20 - 09/30/21 | - | 6,818 |
| Highway Safety Cluster Total | | | | - | 20,075 |
| Pass through the Maryland Emergency Management Agency | | | | - | 41,033 |
| Interagency Hazardous Materials Public Sector Training and Planning Grants | 20.703 | 693JK31940020HMEP (MEMA GMS#19-GA 8843-05) | 09/30/19 - 09/29/22 | - | 16,471 |
| Total U.S. Department of Transportation | | | | - | 4,709,145 |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY COMMISSIONERS OF CHARLES COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

| Federal Grantor/Pass through Grantor/Program or Cluster Title | Assistance Listing Number | Grantor's Number | Grant Period | Passed Through to Subrecipients | Federal Expenditures |
|--|---------------------------------|--|---------------------|---------------------------------------|-------------------------|
| U.S. Department of Treasury: | | | | | |
| Direct | | | | | |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds (ARPA) | 21.027 | DocuSign Envelope ID: 1ECD7D7C-EC04-4666-8D59-C1E040DE76A4 | 05/16/21-12/31/24 | \$ 507,479 | \$ 1,176,901 |
| Pass through Maryland Department of Commerce, Maryland Economic Development Assistance Authority and Fund (MEDAAF) | | | | | |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds (ARPA) | 21.027 | Online Sales_Telework Relief | 04/05/21 - 12/01/21 | - | 135,016 |
| Pass through Maryland Department of Housing and Community Development | | | | | |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds (ARPA) | 21.027 | Non-profit Grant Program | 04/16/21 - 12/30/21 | 9,760 | 9,760 |
| Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds (ARPA) | | | | <u>517,239</u> | <u>1,321,677</u> |
| Pass through Maryland Department of Housing and Community Development | | | | | |
| COVID-19 Emergency Rental Assistance Program | 21.023 | ERA0386 | 02/01/21 - 09/30/22 | 5,599,138 | 5,662,762 |
| COVID-19 Emergency Rental Assistance Program | 21.023 | ERAE0073 | 07/01/21 - 09/30/25 | 1,859,217 | 1,859,217 |
| Total COVID-19 Emergency Rental Assistance Program | | | | <u>7,458,355</u> | <u>7,521,979</u> |
| | | | | 7,975,594 | 8,843,656 |
| Total U.S. Department of Treasury | | | | | |
| U.S. Environmental Protection Agency: | | | | | |
| Pass through MD Department of Natural Resources | | | | | |
| Chesapeake Bay Program Implementation, Regulatory/Accountability and Monitoring Grants | 66.964 | 14-22-3013 CBG 9001 | 01/01/22- 02/28/23 | - | 725 |
| Total U.S. Environmental Protection Agency | | | | | |
| | | | | - | 725 |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY COMMISSIONERS OF CHARLES COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

| Federal Grantor/Pass through Grantor/Program or Cluster Title | Assistance Listing Number | Grantor's Number | Grant Period | Passed Through to Subrecipients | Federal Expenditures |
|---|---------------------------------|--|---------------------|---------------------------------------|-------------------------|
| U.S. Dept. of Health & Human Services | | | | | |
| Direct | | | | | |
| Substance Abuse & Mental Health Services Projects of Regional & National Significance | 93.243 | 5H79TI080827-03 Budget period 09/30/20-09/30/21 | 09/30/18 - 09/29/23 | \$ - | \$ 63,747 |
| Substance Abuse & Mental Health Services Projects of Regional & National Significance | 93.243 | 6H79TI080827-04 Budget period 09/30/21-09/30/22 | 09/30/18 - 09/29/23 | - | 126,947 |
| | | | | - | 190,694 |
| Pass through MD Department of Aging | | | | | |
| Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation | 93.041 | 2201MDOAEA (MDoA#650922/08) | 10/01/21 - 09/30/23 | - | 1,148 |
| Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation | 93.041 | 2001MDOAEA (MDoA#650921/08) | 10/01/20 - 09/30/23 | - | 409 |
| | | | | - | 1,557 |
| Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals | 93.042 | 2001MDOAOM (MDoA#650720/08) | 10/01/19 - 09/30/22 | - | 5,237 |
| Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals | 93.042 | 2001MDOAOM (MDoA#650721/08) | 10/01/20 - 09/30/23 | - | 2,853 |
| COVID-19 Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals (CARES Act) | 93.042 | MDoA#654820/08 | 04/01/20-09/30/22 | - | 5,108 |
| | | | | - | 13,198 |
| Special Programs for the Aging Title III, Part D Disease Prevention & Health Promotion Services | 93.043 | 2201MDOAPH (MDoA#650622/08) | 10/01/21 - 09/30/23 | - | 7,026 |
| Special Programs for the Aging Title III, Part D Disease Prevention & Health Promotion Services | 93.043 | 2001MDOAPH (MDoA#650621/08) | 10/01/20 - 09/30/23 | - | 2,857 |
| | | | | - | 9,883 |
| Special Programs for the Aging Title III, Part B Grants for Supportive Services & Senior Centers | 93.044 | 2001MDOASS (MDoA#650120/08) | 10/01/19 - 09/30/22 | - | 8,133 |
| Special Programs for the Aging Title III, Part B Grants for Supportive Services & Senior Centers | 93.044 | 2201MDOASS (MDoA#650122/08) | 10/01/21 - 09/30/23 | - | 128,355 |
| COVID-19 Special Programs for the Aging Title III, Part B Grants for Supportive Services & Senior Centers (CARES Act IIIB Supportive Services - SSC3) | 93.044 | 2001MDSSC3-00 / MDoA#654520/08 | 03/20/20-09/30/22 | - | 1,557 |
| Special Programs for the Aging Title III, Part B Grants for Supportive Services & Senior Centers | 93.044 | 2001MDOASS (MDoA#650121/08) | 10/01/20 - 09/30/23 | - | 61,688 |
| Special Programs for the Aging Title III, Part B Grants for Supportive Services & Senior Centers | 93.044 | 2001MDOASS (MDoA#652121/08) | 10/01/20 - 09/30/23 | - | 1,634 |
| | | | | - | 201,367 |
| Special Programs for the Aging Title III, Part C Nutrition Services - C1 | 93.045 | 2001MDOACM (MDoA#650220/08) | 10/01/19 - 09/30/22 | - | 46,721 |
| Special Programs for the Aging Title III, Part C Nutrition Services - C1 | 93.045 | 2201MDOACM (MDoA#650222/08) | 10/01/21 - 09/30/23 | - | 22,658 |
| Special Programs for the Aging Title III, Part C Nutrition Services - C1 | 93.045 | 2001MDOACM (MDoA#650221/08) | 10/01/20 - 09/30/23 | - | 80,861 |
| Special Programs for the Aging Title III, Part C Nutrition Services - C2 | 93.045 | 2001MDOAHD (MDoA#650321/08) | 10/01/20 - 09/30/23 | - | 73,543 |
| Special Programs for the Aging Title III, Part C Nutrition Services - C2 | 93.045 | 2201MDOAHD (MDoA#650322/08) | 10/01/21 - 09/30/23 | - | 65,260 |
| COVID-19 Special Programs for the Aging Title III, Part C Nutrition Services - C2 (Consolidated Appropriations Act, 2021 Supplemental Nutrition Funding (Supplemental 5-HDC5)) | 93.045 | MDoA#655121/08 | 12/27/20 -09/30/22 | - | 37,050 |
| | | | | - | 326,093 |
| COVID-19 Nutrition Services Incentive Program (CARES Act IIIC Nutrition Services - HDC3) | 93.053 | 2001MDHDC3-00 (MDoA#654620/08) | 04/01/20 - 09/30/21 | - | 26,242 |
| Nutrition Services Incentive Program | 93.053 | 2201MDOANS (MDoA#650522/08) | 10/01/21 - 09/30/23 | - | 3,027 |
| Nutrition Services Incentive Program | 93.053 | 2001MDOANS (MDoA#650521/08) | 10/01/20 - 09/30/23 | - | 26,415 |
| | | | | - | 55,684 |
| Aging Cluster Total | | | | - | 607,782 |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY COMMISSIONERS OF CHARLES COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

| Federal Grantor/Pass through Grantor/Program or Cluster Title | Assistance Listing Number | Grantor's Number | Grant Period | Passed Through to Subrecipients | Federal Expenditures |
|---|---------------------------------|-----------------------------------|---------------------|---------------------------------------|-------------------------|
| Special Programs For the Aging Title IV & Title II Discretionary Projects: Health Care Fraud Program Expansion & SMP Capacity Building Grants | 93.048 | MDoA #653422/08 | 06/01/21 - 05/31/22 | \$ - | \$ 4,025 |
| National Family Caregiver Support, Title III, Part E | 93.052 | 2001MDOAFC (MDoA#652021/08) | 10/01/20 - 09/30/23 | - | 57,645 |
| National Family Caregiver Support, Title III, Part E | 93.052 | 2001MDOAFC (MDoA#652020/08) | 10/01/19 - 09/30/22 | - | 6,535 |
| National Family Caregiver Support, Title III, Part E | 93.052 | 2201MDOAFC (MDoA#652022/08) | 10/01/21 - 09/30/23 | - | 21,417 |
| | | | | - | 85,597 |
| Medicare Enrollment Assistance Program MIPPA | 93.071 | 2101MDMISH-00(MDoA #653722/08) | 09/01/21 - 08/31/22 | - | 3,174 |
| Medicare Enrollment Assistance Program MIPPA | 93.071 | 2101MDMIAA-00(MDoA #653822/08) | 09/01/21 - 08/31/22 | - | 1,750 |
| Medicare Enrollment Assistance Program MIPPA | 93.071 | 1801MDMISH-01 (MDoA #653721/08) | 09/01/20 - 08/31/21 | - | 365 |
| | | | | - | 5,289 |
| State Health Insurance Assistance Program (SHIP) | 93.324 | 90SAPG0109-01-00 (MDoA#651521/08) | 04/01/20 - 03/31/21 | - | 15,000 |
| Medical Assistance Program | 93.778 | APD-18-03 | 07/01/20 - 06/30/22 | - | 225,858 |
| Total Medicaid Cluster | | | | - | 225,858 |
| MD Department of Education | | | | | |
| Every Student Succeeds Act / Preschool Development Grants | 93.434 | SG 221661 (FAIN No. 90TP0064) | 01/01/22 - 12/31/22 | - | 6,293 |
| Every Student Succeeds Act / Preschool Development Grants | 93.434 | SG 211327 (FAIN No. 90TP0064) | 01/01/21 - 12/31/21 | - | 15,350 |
| | | | | - | 21,643 |
| Child Support Enforcement Administration | | | | | |
| Child Support Enforcement | 93.563 | CSA/CRA-21-042 | 10/01/20 - 09/30/21 | - | 183,953 |
| Child Support Enforcement | 93.563 | CSA/CRA-22-042 | 10/01/21 - 09/30/22 | - | 451,314 |
| Child Support Enforcement | 93.563 | CSA/CRA-19-037-A3 | 10/01/20 - 09/30/21 | - | 45,369 |
| Child Support Enforcement | 93.563 | CSA/CRA-22-037 | 10/01/21 - 09/30/22 | - | 99,970 |
| | | | | - | 780,606 |
| Total U.S. Dept. of Health & Human Services | | | | - | 1,936,494 |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY COMMISSIONERS OF CHARLES COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

| Federal Grantor/Pass through Grantor/Program or Cluster Title | Assistance Listing Number | Grantor's Number | Grant Period | Passed Through to Subrecipients | Federal Expenditures |
|--|---------------------------------|---|---------------------|---------------------------------------|-------------------------|
| Executive Office of the President | | | | | |
| Pass through Department of Justice | | | | | |
| High Intensity Drug Trafficking Areas Program | 95.001 | G22WB0004A (I-2022CHSO) | 01/01/21- 12/31/22 | \$ - | \$ 16,512 |
| High Intensity Drug Trafficking Areas Program | 95.001 | G21WB0004A (I-2021CHSO) | 01/01/21 - 12/31/21 | - | 21,665 |
| Total Executive Office of the President | | | | - | 38,177 |
| Department of Homeland Security | | | | | |
| Pass through MD Emergency Mgmt. Agency | | | | | |
| COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters) (CARES Act) | 97.036 | FEMA-4491-DR-MD COVID-19 Disaster Relief Fund - Quarantine | 03/01/20 - 12/30/21 | - | 6,848 |
| COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters) (CARES Act) | 97.036 | COVID-19 Disaster Relief Fund - Vaccine Clinic | 03/01/20 - 12/30/21 | - | 14,907 |
| | | | | - | 21,755 |
| Emergency Mgmt. Performance Grant | 97.042 | EMW-2020-EP-00002-S01 (MEMA GMS# 20-GA 8843-04) | 10/01/19 - 04/30/22 | - | 15,883 |
| Emergency Mgmt. Performance Grant | 97.042 | EMP-2021-EP-00003-S01 / 97.042 (MEMAGMS #21-SR-8843-01) | 10/01/20 - 06/30/23 | - | 54,257 |
| | | | | - | 70,140 |
| Homeland Security Grant Program FFY21 - SHSG | 97.067 | EMW-2021-SS-00047 SHSP / 97.067 (MEMA GMS# 21-SR-8843-02) | 09/01/21 - 04/30/24 | - | 46,423 |
| Homeland Security Grant Program FFY20 - SHSG | 97.067 | EMW-2020-SS-00010 SHSP (MEMA GMS# 20-SR-8843-03) | 09/01/20 - 02/28/23 | - | 15,376 |
| Homeland Security Grant Program FFY19 - SHSG | 97.067 | EMW-2019-SS-00064 / 97.067 (MEMA GMS# 19-SR-8843-06) | 09/01/19 - 09/15/21 | - | 58,339 |
| | | | | - | 120,138 |
| Total Department of Homeland Security | | | | - | 212,033 |
| TOTAL | | | | \$ 9,008,857 | \$ 26,748,020 |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY COMMISSIONERS OF CHARLES COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

NOTE 1 BASIS OF PRESENTATION

The schedule of expenditures of federal awards (the Schedule) presents the activity of all federal award programs of the County Commissioners of Charles County, Maryland (the County), as defined in 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.

The accompanying Schedule 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, 2022. The information on this schedule is presented in accordance with Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Assistance Listing 21.019 and 21.027 follow 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.

NOTE 2 INDIRECT COSTS

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

**COUNTY COMMISSIONERS OF CHARLES COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section I – Summary of Independent Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x 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 x no

Identification of Major Federal Programs

| <u>Name of Federal Program or Cluster</u> | <u>Assistance Listing Number(s)</u> |
|--|-------------------------------------|
| Emergency Rental Assistance | 21.023 |
| Federal Transit Cluster – Formula Grants | 20.507 |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds | 21.027 |
| Dollar threshold used to distinguish between Type A and Type B programs: | <u>\$802,441</u> |
| Auditee qualified as low-risk auditee? | <u> x </u> yes _____no |

**COUNTY COMMISSIONERS OF CHARLES COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

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).

Section IV – Prior Year Audit Findings

There are no prior year audit findings to report.