

COMMISSIONERS OF CHARLES COUNTY, MARYLAND
REPORT ON SINGLE AUDIT
YEAR ENDED JUNE 30, 2023



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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, 2023, 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 29, 2024. 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 29, 2024



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

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 the County's major federal programs for the year ended June 30, 2023. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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, 2023.

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.

Other Matters — Federal Expenditures Not Included in the Compliance Audit

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, 2023. 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.

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, 2023, 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 29, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the County's basic financial statements.

Commissioners of
Charles County, Maryland

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 28, 2024

**COUNTY COMMISSIONERS OF CHARLES COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023**

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-2022	10/01/22-09/30/23	\$ -	\$ 50,000
Rural Housing Preservation Grant	10.433	USDA-RD-HCFP-HPG-2021	10/01/21-09/30/22	-	15,414
Total U.S. Department of Agriculture				-	65,414
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 - 11/30/22	28,509	28,509
Total U.S. Department of Defense				28,509	28,509
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	07/01/22-06/30/23	-	9,527,701
Section 8 Housing Choice Voucher Program	14.871	MD024AF0135,AF0136,AF0137,AF0138,AF0139, AF0140,AF0141,AF0142, MD024AF0143	07/01/22-06/30/23	-	1,021,648
Housing Voucher Cluster Total				-	10,549,349
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	356,540	356,540
COVID-19 Community Development Block Grant / State's Program CARES Act	14.228	MD-21-CD-28	03/22/21-12/31/23	-	598,832
Community Development Block Grant Total				356,540	955,372
Total U.S. Department of Housing & Urban Development				356,540	11,504,721
U.S. Department of the Interior					
Direct					
Payments in Lieu of Taxes(PILT)	15.226	None	07/01/22-06/30/23	-	5,345
Total U.S. Department of the Interior				-	5,345

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, 2023**

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					
Joint Law Enforcement Operations (JLEO)	16.111	AFF-B-OPJLEOTFS625205(JLEO-22-0069)	10/12/21-09/30/22	-	6,469
Joint Law Enforcement Operations (JLEO)	16.111	AFF-B-OPJLEOTFS625302(JLEO-23-0069)	10/03/22-09/30/2023	-	17,967
Organized Crime Drug Enforcement Task Forces (OCDETF)	16.111	MA-WVS-0121	05/01/21 - 05/01/22	-	412
				-	24,848
Drug Court Discretionary Grant Program	16.585	15PBJA-22-GG-03891-DGCT	10/01/22 - 09/30/26	-	29,803
State Criminal Alien Assistance Program	16.606	2019-AP-BX-1218	Information Period 7/1/2016 - 6/30/2017 for calculating award	-	395
State Criminal Alien Assistance Program	16.606	2020-AP-BX-0778	Information Period 7/1/2017 - 6/30/2018 for calculating award	-	9,000
State Criminal Alien Assistance Program	16.606	12PBJA-20-RR-00315-SCAA	Information Period 7/1/18 - 6/30/19 for calculating award	-	1,800
				-	11,195
Bulletproof Vest Partnership Program	16.607	FY2020 BPV - Charles County	10/01/20 - 09/30/22	-	227
Bulletproof Vest Partnership Program	16.607	FY2021 BPV - Charles County	04/01/21 - 08/31/23	-	16,398
				-	16,625
Public Safety Partnership and Community Policing Grants	16.710	2020-UL-WX-0066	07/01/20 - 06/30/23	-	132,274
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-22-GG-01501-TECP	03/15/22 - 03/31/24	-	610,000
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-22-GG-04059-LEMH	09/01/22 - 08/31/24	-	16,900
				-	759,174
The Edward J. Byrne Memorial Justice Assistance Grant: Officer Safety, Equipment Upgrade and Drug Court Support Program	16.738	2018-DJ-BX-0219	10/01/17 - 09/30/21	-	2,793
The Edward J. Byrne Memorial Justice Assistance Grant: Officer Safety, Equipment Upgrade and Drug Court Support Program	16.738	2019-DJ-BX-0840	10/01/18 - 09/30/22	-	4,619
The Edward J. Byrne Memorial Justice Assistance Grant: Officer Safety, Equipment Upgrade and Drug Court Support Program	16.738	2020-DJ-BX-0350	10/01/19 - 09/30/23	-	9,443
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	-	11,193
The Edward J. Byrne Memorial Justice Assistance Grant: Officer Safety and Drug Court Support Program	16.738	15PBJA-22-GG-02416-JAGX	10/01/22 - 09/30/25	-	1,986
				-	30,034
Equitable Sharing Program	16.922	NCIC/ORI/Tracking Number MD0090000	No set spending time limit	-	35,360
Washington Division Office Task Force	16.Unknown	Drug Diversion Group #13	10/01/21 - 09/30/22	-	2,381
Washington Division Office Task Force	16.Unknown	HIDTA Task Force Group 4 (43)	10/01/22 - 09/30/23	-	6,351
Washington Division Office Task Force	16.Unknown	HIDTA Task Force Group 4 (43)	10/01/21 - 09/30/22	-	7,109
				-	15,840
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	-	4,236
USPIS C12 Task Force	16.Unknown	USPIS MD/DC C12 Task Force	10/01/22 - 09/30/23	-	14,557
				-	18,792
Pass through the Governor's Office of Crime Control and Prevention					
The Edward J. Byrne Memorial Justice Assistance Grant	16.738	BJNT-2018-0019 (Federal Grant #: 2018-MU-BX-0215)	01/01/23 - 06/30/23	-	2,715
The Edward J. Byrne Memorial Justice Assistance Grant	16.738	BJAG-2019-0026 (Federal Grant #: 2019-MU-BX-0019)	07/01/22 - 06/30/23	-	25,884
				-	28,599
Total U.S. Department of Justice				-	970,270

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, 2023**

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 Safe Routes to School Program	20.200	GYF-002 AX933B52	9/22/14 to completion	-	-
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	\$ -	\$ 3,233
National Motor Carrier Safety Assistance Program (MCSAP)	20.218	MCSAP Program Charles Co. Overtime	10/01/21 - 09/30/22	-	5,098
National Motor Carrier Safety Assistance Program (MCSAP)	20.218	MCSAP Program Charles Co. Overtime	10/01/22 - 09/30/23	-	5,679
Federal Motor Carrier Safety Assistance Cluster Total				-	10,776
Federal Transit Formula Grants / Urbanized Area Formula Program	20.507	CH045307C2017	07/01/16 - 06/30/20	-	-
Federal Transit Formula Grants / Urbanized Area Formula Program	20.507	CH045307C2022, Line Item 11.7A.00	07/01/20 - 06/30/23	-	160,000
Federal Transit Formula Grants / Urbanized Area Formula Program	20.507	CH045307C2020, Line Item 11.41.04	07/01/19 - 06/30/22	-	-
Federal Transit Formula Grants / Urbanized Area Formula Program	20.507	CH045307C2021, Line Item 11.41.04	07/01/20 - 06/30/23	-	-
Federal Transit Formula Grants / Urbanized Area Formula Program	20.507	CH045307C2022, Line Item 11.43.04	07/01/21 - 06/30/24	-	-
Federal Transit Formula Grants / Urbanized Area Formula Program	20.507	CH045307C2023, Line Item 11.43.04	07/01/22 - 06/30/25	-	-
Formula Grants for Rural Areas – Section 5307 (ARPA)	20.507	CH04ARPA07O2022, Line Item 30.09.01	01/20/22 - 06/30/24	-	1,035,310
Formula Grants for Rural Areas – Section 5307	20.507	CH045307O2022, Line Item 30.09.01	07/01/21 06/30/22	-	2,431,235
Federal Transit Cluster Total				-	3,626,545
COVID-19 Formula Grants for Rural Areas – Section 5311 (ARPA)	20.509	CH04CARES11O2020, Line 30.09.08	01/20/22 - 06/30/24	-	246,070
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	-	330,415
				-	576,485
State & Community Highway Safety Program	20.600	LE-Charles Co Sheriff-2022-146	10/01/21 - 09/30/22	-	778
State & Community Highway Safety Program	20.600	LE-Charles Co Sheriff-2022-160	10/01/21 - 09/30/22	-	4,485
State & Community Highway Safety Program	20.600	LE-Charles Co Sheriff-2023-117	10/01/22 - 09/30/23	-	3,646
State & Community Highway Safety Program	20.600	LE-Charles Co Sheriff-2023-118	10/01/22 - 09/30/23	-	15,319
				-	24,228
National Priority Safety Programs	20.616	LE-Charles Co Sheriff-2022-159 (FA 405d AL)	10/01/21 - 09/30/22	-	16,622
National Priority Safety Programs	20.616	LE-Charles Co Sheriff-2023-119	10/01/22 - 09/30/23	-	5,786
				-	22,408
Highway Safety Cluster Total				-	46,635
Pass through the Maryland Emergency Management Agency Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	693JK31940020HMEP (MEMA GMS#19-GA 8843-05)	09/30/22 - 09/29/23	-	3,853
Total U.S. Department of Transportation				-	4,267,528

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, 2023**

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					
Local Assistance and Tribal Consistency Fund	21.032	Local Assistance and Tribal Consistency Fund (LATCF) OMB Approved No. 1505-0276	03/15/21 - 12/31/27	-	21,921
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (ARPA)	21.027	DocuSign Envelope ID: 1ECD7D7C-EC04-4666- 8D59-C1Eo40DE76A4	05/16/21 - 12/31/26	633,311	11,963,693
Pass through Maryland Department of Housing and Community Development					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (ARPA)	21.027	Expansion of Broadband Networks Funding Program	09/27/21 - 12/31/22	-	344,176
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (ARPA)	21.027	Connect Maryland: FY23 MD Connected Devices Program	03/01/23 - 12/31/23	567	41,024
Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds (ARPA)				<u>633,878</u>	<u>12,348,893</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	59,362	96,280
COVID-19 Emergency Rental Assistance Program	21.023	ERAE0073	07/01/21 - 09/30/25	1,908,397	1,921,131
Total COVID-19 Emergency Rental Assistance Program				<u>1,967,759</u>	<u>2,017,411</u>
Total U.S. Department of Treasury				2,601,637	14,388,226
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	-	59,803
Total U.S. Environmental Protection Agency				-	59,803

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, 2023**

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	5H79TI080827-05	09/30/18 - 09/29/23	\$ -	\$ 122,673
		Budget period 09/30/22-09/30/23			
Substance Abuse & Mental Health Services Projects of Regional & National Significance	93.243	6H79TI080827-04	09/30/18 - 09/29/23	-	44,182
		Budget period 09/30/21-09/30/22			
				-	166,855
Pass through MD Department of Aging					
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect,	93.041	2201MDOAEA (MDoA#650922/08)	10/01/21 - 09/30/23	-	340
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect,	93.041	2301MDOAEA (MDoA#650923/08)	10/01/22 - 09/30/24	-	1,117
and Exploitation				-	1,457
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
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for					
Older Individuals	93.042	2201MDOAOM (MDoA#650722/08)	10/01/21 - 09/30/23	-	5,461
				-	8,314
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	-	2,384
Special Programs for the Aging Title III, Part D Disease Prevention & Health Promotion Services	93.043	2201MDOAPH (MDoA#650623/08)	10/01/22 - 09/30/24	-	7,300
				-	9,684
Special Programs for the Aging Title III, Part B Grants for Supportive Services & Senior Centers	93.044	2301MDOASS (MDoA#652123/08)	10/01/22 - 09/30/24	-	347
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	-	23,928
Special Programs for the Aging Title III, Part B Grants for Supportive Services & Senior Centers	93.044	2201MDOASS (MDoA#652122/08)	10/01/21 - 09/30/23	-	2,082
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	-	1,178
Special Programs for the Aging Title III, Part B Grants for Supportive Services & Senior Centers	93.044	2001MDOASS (MDoA#652121/08)	10/01/20 - 09/30/22	-	681
Special Programs for the Aging Title III, Part B Grants for Supportive Services & Senior Centers	93.044	2301MDOASS (MDoA#650123/08)	10/01/22 - 09/30/24	-	97,471
Special Programs for the Aging Title III, Part B Grants for Supportive Services & Senior Centers (Expanding Access to COVID-19 Vaccines (VAC5))	93.044	MDoA VACSEXPAccessCOVID-19Vaccines (655221/08)	04/01/21 - 09/30/23	-	18,000
				-	143,687
Special Programs for the Aging Title III, Part C Nutrition Services - C1	93.045	2001MDOACM (MDoA#650220/08)	10/01/19 - 09/30/23	-	21,092
Special Programs for the Aging Title III, Part C Nutrition Services - C1	93.045	2201MDOACM (MDoA#650222/08)	10/01/21 - 09/30/23	-	162,330
Special Programs for the Aging Title III, Part C Nutrition Services - C1		2001MDOACM (MDoA#650221/08)	10/01/20 - 09/30/23	-	84,302
Special Programs for the Aging Title III, Part C Nutrition Services - C1		2301MDOACM (MDoA#650223/08)	10/01/22 - 09/30/24	-	89,148
Special Programs for the Aging Title III, Part C Nutrition Services - C2		2201MDOACM (MDoA#650323/08)	10/01/22 - 09/30/24	-	109,564
Special Programs for the Aging Title III, Part C Nutrition Services - C2	93.045	2201MDOAHD (MDoA#650322/08)	10/01/21 - 09/30/23	-	39,458
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 - 09/30/23	-	27,048
				-	532,942
Nutrition Services Incentive Program	93.053	2201MDOANS (MDoA#650522/08)	10/01/21 - 09/30/23	-	32,146
Nutrition Services Incentive Program	93.053	2001MDOANS (MDoA#650520/08)	10/01/22 - 09/30/24	-	-
				-	32,146
Aging Cluster Total				-	708,775

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, 2023**

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 #653423/08	06/01/22 - 05/31/24	\$ -	\$ 8,105
National Family Caregiver Support, Title III, Part E	93.052	2001MDOAFC (MDoA#652021/08)	10/01/20 - 09/30/22	-	372
National Family Caregiver Support, Title III, Part E	93.052	2201MDOAFC (MDoA#652022/08)	10/01/21 - 09/30/23	-	46,968
National Family Caregiver Support, Title III, Part E	93.052	2301MDOASS (MDoA#652023/08)	10/01/22 - 09/30/24	-	58,022
				<u>-</u>	<u>105,362</u>
Medicare Enrollment Assistance Program MIPPA	93.071	2201MDMISH-01(MDoA #653723/08)	09/01/22 - 08/31/23	-	2,165
Medicare Enrollment Assistance Program MIPPA	93.071	2201MDMIAA-01(MDoA #653823/08)	09/01/22 - 08/31/23	-	2,438
Medicare Enrollment Assistance Program MIPPA	93.071	2201MDMIDR-01(MDoA #653923/08)	09/01/22 - 08/31/23	-	1,430
				<u>-</u>	<u>6,033</u>
State Health Insurance Assistance Program (SHIP)	93.324	90SAPG0109-03-00 (MDoA#651523/08)	04/01/22 - 03/31/23	-	15,000
Medical Assistance Program	93.778	APD-22-14	07/01/22 - 06/30/25	-	297,469
Medical Assistance Program	93.778	Emergency Service Transporter Supplemental Payment Program - ESPP	07/01/22 - 06/30/23	-	122,937
Total Medicaid Cluster				<u>-</u>	<u>420,406</u>
MD Department of Education					
Every Student Succeeds Act / Preschool Development Grants	93.434	SG 221661 (FAIN No. 90TP0064)	01/01/22 - 12/31/22	-	17,952
				<u>-</u>	<u>17,952</u>
Child Support Enforcement Administration					
Child Support Enforcement	93.563	CSA/CRA-23-042	10/01/22 - 09/30/23	-	525,396
Child Support Enforcement	93.563	CSA/CRA-22-042	10/01/21 - 09/30/22	-	183,001
Child Support Enforcement	93.563	CSA/CRA-23-037	10/01/22 - 09/30/23	-	108,401
Child Support Enforcement	93.563	CSA/CRA-22-037	10/01/21 - 09/30/22	-	27,588
				<u>-</u>	<u>844,387</u>
Total U.S. Dept. of Health & Human Services				-	2,312,330

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, 2023**

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	\$ -	\$ 25,197
High Intensity Drug Trafficking Areas Program	95.001	G23WB0004A (I-2023CHSO)	01/01/22 - 12/31/23	-	30,514
Total Executive Office of the President				<u>-</u>	<u>55,711</u>
Department of Homeland Security					
Pass through MD Emergency Mgmt. Agency COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters) (CARES Act)	97.036	Florida Hurricane Ian DR-4673-FL (EMAC Mission No: 2458-RSA-11576-0-1)	09/23/22 - 11/04/22	-	10,868
				<u>-</u>	<u>10,868</u>
Emergency Mgmt. Performance Grant	97.042	EMW-2020-EP-00002-S01 (MEMA GMS# 20-GA 8843-04)	10/01/19 - 04/30/22	-	48,317
Emergency Mgmt. Performance Grant	97.042	EMP-2021-EP-00003-S01 / 97.042 (MEMAGMS #21-SR-8843-01)	10/01/20 - 06/30/23	-	29,609
				<u>-</u>	<u>77,925</u>
The Building Resilient Infrastructure and Communities (BRIC) Program	97.047	FEMA-4491-DR-MD-0004	03/01/23 - 08/05/25	-	-
The Building Resilient Infrastructure and Communities (BRIC) Program	97.047	EMP-2021-BR-053-0003	11/02/22 - 11/01/25	-	2,789
				<u>-</u>	<u>2,789</u>
Homeland Security Grant Program FFY19 - SHSG	97.067	EMW-2019-SS-00064 SHSP / 97.067 (MEMA GMS# 19-GA-8843-09)	09/01/19 - 06/30/23	-	45,000
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	-	12,468
Homeland Security Grant Program FFY22 - SHSG	97.067	EMW-2022-SS-00009-S01 SHSP / 97.067 (MEMA GMS# 22-SR-8843-02)	09/01/20 - 02/28/23	-	26,281
Homeland Security Grant Program FFY23- SHSG	97.067	EMW-2023-SS-00011 SHSP / 97.067 (MEMA GMS# 23-SR-8843-02)	09/01/23 - 02/28/26	-	-
				<u>-</u>	<u>83,749</u>
Total Department of Homeland Security				<u>-</u>	<u>175,331</u>
TOTAL				<u>\$ 2,986,686</u>	<u>\$ 33,833,189</u>

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, 2023

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, 2023. 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, 2023**

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
Section 8 Housing Choice Voucher Program	14.871
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027
Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$1,014,995</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, 2023**

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.



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