

COMMISSIONERS OF CHARLES COUNTY, MARYLAND
REPORT ON SINGLE AUDIT
YEAR ENDED JUNE 30, 2020



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**COMMISSIONERS OF CHARLES COUNTY, MARYLAND
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2020**

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	1
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE	3
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	6
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	9
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	10



**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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 26, 2021. 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 for Charles County, as we have issued a separate report for this entity.

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.

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
January 26, 2021



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

Commissioners of Charles County, Maryland
La Plata, Maryland

Report on Compliance for Each Major Federal Program

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

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

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

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

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the 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 Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weakness may exist that have not been identified.

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the

Commissioners of
Charles County, Maryland

County's basic financial statements. We issued our report thereon dated January 26, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. Our report includes a reference to other auditors who audited the financial statements of the Board of Library Trustees for Charles County, as described in our report on the County's financial statements. The federal expenditures, where applicable, for the Board of Library Trustees for Charles County and the Board of Education for Charles County, are not included in the accompanying schedule of expenditures and federal awards. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Uniform Guidance and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Baltimore, Maryland
March 26, 2021

**COUNTY COMMISSIONERS OF CHARLES COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

Federal Grantor/Pass through Grantor/Program or Cluster Title	Federal CFDA Number	Grantor's Number	Grant Period	Passed Through to Subrecipients	Federal Expenditures
State Justice Institute					
Direct					
State Justice Institute Technical Assistance Grant	10.999	SJI-19-T-041	06/24/19 - 06/24/20	\$ -	\$ 47,355
Total U.S. Department of Agriculture				-	47,355
U.S. Department of Housing & Urban Development:					
Direct					
Section 8 Housing Choice Voucher Program	14.871	MD024 V00154, V00155, V00156, V00157, V00158, V00159, V00160, V00161, V00162	07/01/19 - 06/30/20	-	8,730,014
Section 8 Housing Choice Voucher Program	14.871	MD024 AFR418, AF0154, AF0122, AF0123, AF0124, AF0125, AFR419, AF0126, AF0127	07/01/19 - 06/30/20	-	804,193
Section 8 Housing Choice Voucher Program - CARES Act Admin Fees	14.871	MD024AF0129	05/01/20 - 06/30/20	-	158,178
Housing Voucher Cluster Total				-	9,692,385
Pass through MD Dept. of Housing & Community Development					
Community Development Block Grant/State's Program	14.228	MD-NCI-15/MD-NCI-15A/MD-15-CD-31	Prior Year Ending Loan Balance	-	614,988
Community Development Block Grant/State's Program	14.228	MD-20-HI-3	10/01/19 - 10/31/21	48,411	48,411
				48,411	663,399
Total U.S. Department of Housing & Urban Development				48,411	10,355,784
U.S. Department of the Interior					
Direct					
Payments in Lieu of Taxes (PILT)	15.226	None	07/01/19 - 06/30/20	-	10,931
Total U.S. Department of the Interior				-	10,931
U.S. Department of Justice:					
Direct					
Joint Law Enforcement Operations (JLEO)	16.111	AFF-B-OP JLEOTFS6 25302 (JLEO-20-0069)	10/01/19 - 09/30/20	-	13,596
Joint Law Enforcement Operations (JLEO)	16.111	AFF-B-OP JLEOTFS6 25302 (JLEO-19-0069)	10/01/18 - 09/30/19	-	2,979
Joint Law Enforcement Operations (JLEO)	16.111	20-BAL-271-AFF	07/10/17 - 09/30/22	-	2,327
				-	18,902
State Criminal Alien Assistance Program	16.606	2019-AP-BX-0434	Information Period 7/1/2015 - 6/30/2016 for calculating award	-	986
State Criminal Alien Assistance Program	16.606	2019-AP-BX-1218	Information Period 7/1/2016 - 6/30/2017 for calculating award	-	3,174
				-	4,160
Public Safety Partnership and Community Policing Grants	16.710	2016-UM-WX-0121	09/01/16 - 08/31/20	-	92,095
Bulletproof Vest Partnership Program	16.607	FY2018 BPV - Charles County	04/01/18 - 08/31/20	-	36,557
The Edward J. Byrne Memorial Justice Assistance Grant: Officer Safety,	16.738	2019-DJ-BX-0840	10/01/18 - 09/30/22	-	18,480
The Edward J. Byrne Memorial Justice Assistance Grant: Local Solicitation	16.738	2018-DJ-BX-0219	10/01/17 - 09/30/21	-	27,749
The Edward J. Byrne Memorial Justice Assistance Grant: Officer Safety,	16.738	2017-DJ-BX-0306	10/01/16 - 09/30/20	-	16,526
				-	62,755
Equitable Sharing Program	16.922	NCIC/ORI/Tracking Number MD0090000	Two years from receipt.	-	60,562
Washington Division Office Task Force	16.Unknown	Drug Diversion Group #13	10/01/19 - 09/30/20	-	6,299
Washington Division Office Task Force	16.Unknown	HIDTA Task Force Group 4 (43)	10/01/19 - 09/30/20	-	2,717
Washington Division Office Task Force	16.Unknown	HIDTA Task Force Group 4 (43)	10/01/18 - 09/30/19	-	917
				-	9,933
Pass through the Governor's Office of Crime Control and Prevention (GOCCP)					
The Edward J. Byrne Memorial Justice Assistance Grant: LETS - Financial Investigations Training	16.738	BJAG-2016-0028 (Federal Grant #2016-MU-BA-0441)	10/01/18 - 09/30/19	-	10,090
Pass through the GOCCP through the Cal Ripken Sr. Foundation					
Juvenile Mentoring Program: Badges for Baseball	16.726	2019-FED-OJJDP-B4B-MD-3	01/09/19 - 12/15/19	-	1,000
The Edward J. Byrne Memorial Justice Assistance Grant: Digital Forensic Unit Upgrade Program	16.738	BJAG-2016-0052 Fed Grant# 2016-MU-BX-0441	10/01/19 - 09/30/20	-	19,981
Total U.S. Department of Justice				-	20,981
				-	316,036
U. S. Department of Transportation:					
Pass through the MD Department of Transportation					
National Motor Carrier Safety Assistance Program (MCSAP)	20.218	MCSAP Program Charles Co. Overtime	10/01/19 - 09/30/20	-	5,658
National Motor Carrier Safety Assistance Program (MCSAP)	20.218	MCSAP Program Charles Co. Overtime	10/01/18 - 09/30/19	-	3,404
				-	9,062

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY COMMISSIONERS OF CHARLES COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

Federal Grantor/Pass through Grantor/Program or Cluster Title	CFDA Number	Grantor's Number	Grant Period	Through to Subrecipients	Federal Expenditures
Federal Transit Formula Grants / Urbanized Area Formula Program	20.507	CH045307C2017	07/01/16 - 06/30/20	\$ -	\$ 13,430
Federal Transit Formula Grants / Urbanized Area Formula Program	20.507	CH045339C2019	07/01/18 - 06/30/21	-	376,010
Federal Transit Formula Grants / Urbanized Area Formula Program	20.507	CH045307C2019	07/01/18 - 06/30/21	-	33,388
Federal Transit Formula Grants / Urbanized Area Formula Program	21.507	CH045307C2020	07/01/19 - 06/30/22	-	90,916
Federal Transit Formula Grants / Urbanized Area Formula Program	20.507	CH045339C2020	07/01/19 - 06/30/22	-	99,884
Federal Transit Formula Grants / Urbanized Area Formula Program - Section Federal Transit Cluster	20.507	CH045307O2019, Line Item 30.09.01	07/01/19 - 06/30/20	-	2,431,235
				-	3,044,863
Formula Grants for Rural Areas - Section 5311	20.509	CH045311O2019, Line Item 30.09.01	07/01/19 - 06/30/20	-	78,423
Formula Grants for Rural Areas - Section 5307 - CAREs Act	20.507	CH04CARES2020, Line 30.09.08	01/20/20 - 12/30/21	-	137,552
Formula Grants for Rural Areas - Section 5311 - CAREs Act	20.509	CH04CARES2020, Line 30.09.08	01/20/20 - 12/30/21	-	11,329
				-	227,304
<i>State & Community Highway Safety Program</i>	20.600	LE-Charles Co Sheriff-2020-186 (Fed Award# FA 402)	10/01/19 - 09/30/20	-	12,207
National Priority Safety Programs	20.616	LE-Charles Co Sheriff-2020-187 (Fed Award# FA 405d AL)	10/01/19 - 09/30/20	-	1,496
State & Community Highway Safety Program	20.600	LE-Charles-2019-238 Fed Award ID: FA 402	10/01/18 - 09/30/19	-	4,795
State & Community Highway Safety Program	20.600	LE-Charles-2019-327	10/01/18 - 09/30/19	-	3,746
National Priority Safety Programs	20.616	LE-Charles-2019-244 Fed Award ID: 405d AL	10/01/18 - 09/30/19	-	1,898
Highway Safety Cluster				-	24,141
Total U.S. Department of Transportation				-	3,305,369
U.S. Department of Treasury:					
Pass through MD Department of Budget and Management Coronavirus Relief Fund (CARES Act)	21.019	No Award Number	03/01/20 - 12/30/21	408,193	3,058,413
Pass through MD Department of Budget and Management through the Charles County Department of Health Coronavirus Relief Fund (CARES Act)	21.019	No Award Number	03/01/20 - 12/30/21	-	824,768
Total U.S. Department of Treasury				408,193	3,883,181
U.S. Environmental Protection Agency:					
Pass through MD Department of the Environment Congressionally Mandated Projects	66.202	XP-96300301-3	12/07/10 - 06/30/2019	-	72,800
Pass through MD Department of Natural Resources Chesapeake Bay Program	66.466	CB96358501(14-20-2620 CBG 8501)	10/01/19 - 09/30/20	-	27,330
Total U.S. Environmental Protection Agency				-	100,130
U.S. Dept. of Health & Human Services					
Direct					
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	6U79SM062471-01M005	09/30/15 - 09/29/20	646,342	874,259
Substance Abuse & Mental Health Services Projects of Regional & National Significance	93.243	6H79TI080827-01M002	09/30/18 - 09/29/23	-	75,544
Substance Abuse & Mental Health Services Projects of Regional & National Significance	93.243	6H79TI080827-02M001	09/30/18 - 09/29/23	-	178,065
				-	253,609
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	2001MDOAEA (MDoA#650920/08)	10/01/19 - 09/30/21	-	1,488
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	1901MDOAEA (MDoA#650919/08)	10/01/18 - 09/30/20	-	343
				-	1,831
Special Programs for the Aging Title III, Part D Disease Prevention & Health Promotion Services	93.043	2001MDOAPH (MDoA#650620/08)	10/01/19 - 09/30/21	-	6,874
Special Programs for the Aging Title III, Part D Disease Prevention & Health Promotion Services	93.043	1901MDOAPH (MDoA#650619/08)	10/01/18 - 09/30/20	-	4,971
				-	11,845
Special Programs for the Aging Title III, Part B Grants for Supportive Services & Senior Centers	93.044	2001MDOASS (MDoA#650120/08)	10/01/19 - 09/30/21	-	97,685
Special Programs for the Aging Title III, Part B Grants for Supportive Services & Senior Centers - (CARES Act IIIB Services - SSC3)	93.044	2001MDSSC3-00 / MDoA#654520/08	03/20/20-09/30/21	-	1,501
Special Programs for the Aging Title III, Part B Grants for Supportive Services & Senior Centers	93.044	1901MDOASS (MDoA#650119/08)	10/01/18 - 09/30/20	-	65,721
Special Programs for the Aging Title III, Part C Nutrition Services - C1	93.045	1901MDOACM (MDoA#650219/08)	10/01/18 - 09/30/20	-	71,945
Special Programs for the Aging Title III, Part C Nutrition					

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY COMMISSIONERS OF CHARLES COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

Federal Grantor/Pass through Grantor/Program or Cluster Title	Federal CFDA Number	Grantor's Number	Grant Period	Passed Through to Subrecipients	Federal Expenditures
Services - C2 Special Programs for the Aging Title III, Part C Nutrition	93.045	1901MDOAHD (MDoA#650319/08)	10/01/18 - 09/30/20	\$ -	\$ 607
Services - C1 Special Programs for the Aging Title III, Part C Nutrition	93.045	2001MDOACM (MDoA#650220/08)	10/01/19 - 09/30/21	-	54,496
Services - C2 Special Programs for the Aging Title III, Part C Nutrition	93.045	2001MDOAHD (MDoA#650320/08)	10/01/19 - 09/30/21	-	85,614
Services - C1 - (Families First Coronavirus Response Act-Funding) Special Programs for the Aging Title III, Part C Nutrition	93.045	2001MDCMC2-00 / MDoA#652220/08	03/20/20-09/30/21	-	5,476
Services - C1 - (Families First Coronavirus Response Act-Funding) Nutrition Services Incentive Program	93.045	2001MDHDC2-00 / MDoA#652420/08	03/20/20 - 09/30/21	-	72,505
Nutrition Services Incentive Program	93.053	2001MDOANS (MDoA#650520/08)	10/01/19 - 09/30/21	-	26,649
Nutrition Services Incentive Program Aging Cluster	93.053	1901MDOANS (MDoA#650519/08)	10/01/18 - 09/30/20	-	6,650
Special Programs For the Aging Title IV & Title II Discretionary Projects: Health Care Fraud Program Expansion & SMP				-	488,849
Capacity Building Grants	93.048	90MPPG0001-02-01 (MDoA #65342020/08)	06/01/19 - 05/31/20	-	2,643
National Family Caregiver Support, Title III, Part E - (CARES Act III E Family Caregiver Support Program- FCC3)	93.052	2001MDFCC3-00(MDoA#654720/08)	04/01/20 - 09/30/21	-	-
National Family Caregiver Support, Title III, Part E	94.052	1901MDOAFC (MDoA#652019/08)	10/01/18 - 09/30/20	-	13,278
National Family Caregiver Support, Title III, Part E	93.052	2001MDOAFC (MDoA#652020/08)	10/01/19 - 09/30/21	-	44,088
				-	27,570
				-	87,579
Medicare Enrollment Assistance Program MIPPA	93.071	1801MDMISH-01 (MDoA #653720/08)	09/30/19 - 09/29/20	-	2,288
Medicare Enrollment Assistance Program MIPPA	93.071	1801MDMIAA-01 (MDoA #653820/08)	09/30/19 - 09/29/20	-	1,268
Medicare Enrollment Assistance Program MIPPA	93.071	1801MDMIDR-01 (MDoA #653920/08)	09/30/19 - 09/29/20	-	1,200
Medicare Enrollment Assistance Program MIPPA	93.071	1801MDMISH-00 (MDoA #653719/08)	09/30/18 - 09/29/19	-	750
Medicare Enrollment Assistance Program MIPPA	93.071	1801MDMIAA-00 (MDoA #653819/08)	09/30/18 - 09/29/19	-	414
Medicare Enrollment Assistance Program MIPPA	93.071	1801MDMIDR-00 (MDoA #653919/08)	09/30/18 - 09/29/19	-	392
				-	6,312
State Health Insurance Assistance Program (SHIP)	93.324	90SAPG0003-03-00 (MDoA#651520/08)	04/01/19 - 03/31/20	-	15,000
State Health Insurance Assistance Program (SHIP)	93.324	90SAPG0109-01-00 (MDoA#651521/08)	04/01/20 - 03/31/21	-	3,768
				-	18,768
Medical Assistance Program	93.778	APD-18-03	07/01/18 - 06/30/20	-	217,741
MD Department of Education Every Student Succeeds Act / Preschool Development Grants	93.434	SG 200631 (FAIN No. 90TP0032)	07/01/19 - 03/31/20	-	20,270
Child Support Enforcement Administration Child Support Enforcement	93.563	CSEA/CRA-19-042	10/01/18 - 09/30/19	-	150,017
Child Support Enforcement	93.563	CSEA/CRA-20-042	10/01/19 - 09/30/20	-	383,278
Child Support Enforcement	93.563	CSEA/CRA-19-037	10/01/18 - 09/30/19	-	40,122
Child Support Enforcement	93.563	CSEA/CRA-20-037	10/01/19 - 09/30/20	-	118,295
				-	691,711
				-	2,672,774
Total U.S. Dept. of Health & Human Services				646,342	2,672,774
Executive Office of the President					
Pass through Department of Justice					
High Intensity Drug Trafficking Areas Program	95.001	G18WB0004A (I-2018CHSO)	01/01/18 - 12/31/18	-	3,164
High Intensity Drug Trafficking Areas Program	95.001	G19WB0004A (I-2019CHSO)	01/01/19 - 12/31/19	-	21,077
High Intensity Drug Trafficking Areas Program	95.001	G20WB0004A (I-2020CHSO)	01/01/20 - 12/31/20	-	17,445
				-	41,687
Department of Homeland Security					
Pass through MD Emergency Mgmt. Agency					
Emergency Mgmt. Performance Grant	97.042	EMW-2019-EP-00004-S01 (MEMA GMS# 19-SR 8843-02)	10/01/18 - 09/30/20	-	102,691
Emergency Mgmt. Performance Grant - COVID Supplemental	97.042	EMP-2020-EP-00009-S01 / 97.042 (MEMA GMS# 20-SR 8843-02)	01/27/20-07/31/21	-	29,293
Homeland Security Grant Program FFY19 - SHSG	97.067	EMW-2019-SS-00064 / 97.067 (MEMA GMS#19-SR-8843-01)	09/01/19 - 08/01/21	-	17,003
Homeland Security Grant Program FFY18 - SHSG	97.067	EMW-2018-SS-00023SHSP (MEMA GMS# 18-GA-8843-04)	09/01/18 - 09/16/20	-	23,639
Homeland Security Grant Program FFY17 - SHSG	97.067	EMW-2017-SS-000194 SHSP (MEMA GMS# 17-GA-8843-06)	09/01/17 - 08/30/19	-	6,257
Pass through MD Emergency Mgmt. Agency pass through the MD Institute for Emergency Medical Services Systems (MIEMSS)					
Homeland Security Grant Program FFY18 - SHSG	97.067	EMW-2018-SS-0023-S01 (MIEMSS No. SHSGP-2018-11)	Signature date to 04/03/20	-	16,487
				-	195,370
Total Department of Homeland Security				646,342	2,672,774
TOTAL				\$ 1,102,946	\$ 20,928,616

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, 2020**

NOTE 1 BASIS OF ACCOUNTING

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 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.

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, 2020. 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.

NOTE 2 LOAN PROGRAMS

The County administers low-income housing programs under the Community Development Block Grant (CDBG) and Neighborhood Stabilization Program (NSP). The outstanding loan balances as of June 30, 2020 were as follows:

<u>Program</u>	<u>Federal CFDA Number</u>	<u>Outstanding Loan Amount</u>
Community Development Block Grant	14.228	\$ 75,000
Neighborhood Stabilization Program	14.228	79,998
		<u><u>\$ 154,998</u></u>

NOTE 3 INDIRECT COSTS

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

See accompanying Schedule.

**COUNTY COMMISSIONERS OF CHARLES COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2020**

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 that are not considered to be material weakness(es)? _____ 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 that are not considered to be material weakness(es)? _____ 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>CFDA Number(s)</u>
Section 8 Housing Choice Voucher Program	14.871
Coronavirus Relief Fund	21.019
Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$750,000</u>
Auditee qualified as low-risk auditee?	_____ yes <u> x </u> no

**COUNTY COMMISSIONERS OF CHARLES COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2020**

Section II – Financial Statement Findings

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

Section III – Federal Award Findings and Questioned Costs

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



CHARLES COUNTY GOVERNMENT
Department of Community Services

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Director

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U.S. Department of Housing and Urban Development

The County Commissioners of Charles County respectfully submits the following summary schedule of prior audit findings for the year ended June 30, 2020.

Audit period: July 1, 2019 – June 30, 2020

The findings from the prior audit's schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the prior year.

FINDINGS—FINANCIAL STATEMENT AUDIT

2019-001 Material Weakness in Internal Control Over Financial Reporting (Prior Period Adjustments)

Condition: The County's process for review of the financial statements was not sufficient to identify a material misstatement of the prior year financial statements. A material correction of an error in previously issued financial statements was necessary to conform to accounting principles generally accepted in the United States of America "GAAP".

Status: Corrective action was taken.

FINDINGS— FEDERAL AWARD PROGRAM AUDITS

2019 – 002 Significant Deficiency in Internal Control, Noncompliance - Special Tests and Provisions – Housing Quality Standards Inspections

Condition: We noted for one out of 40 samples selected for testing, the HQS inspection was not performed in the required timeframe. Therefore, we could not determine if the unit continued to meet the required housing quality standards.

Status: Corrective action was taken.

2019 – 003 Significant Deficiency in Internal Control, Noncompliance - Special Tests and Provisions – Depository Agreements

Condition: The Charles County Department of Community Services (Department), who is responsible for the administration of the Section 8 program, does not have an existing depository agreement with their financial institution in the form required by HUD. Additionally, we noted the Section 8 funds were not placed in an interest-bearing account.

Status: Corrective action was taken.

If the U.S. Department of Housing and Urban Development has questions regarding this schedule, please call Dina M. Barclay at 301-934-9305.