

COMMISSIONERS OF CHARLES COUNTY, MARYLAND

REPORT ON SINGLE AUDIT

YEAR ENDED JUNE 30, 2021



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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, 2021, 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, 2022. 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, 2022



**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, 2021. 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, 2021. 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 for the year ended June 30, 2021.

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. 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.

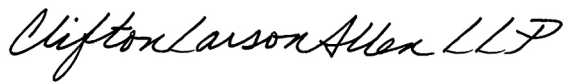
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited 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, 2021 and have issued our report thereon dated January 26, 2022, 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.

Commissioners of
Charles County, Maryland

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

Baltimore, Maryland
March 24, 2022

**COUNTY COMMISSIONERS OF CHARLES COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021**

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-2019	10/01/19 - 09/30/21	\$ -	\$ 59,785
Rural Housing Preservation Grant	10.433	USDA-RD-HCFP-HPG-2020	10/01/20 - 09/30/21	-	11,096
Total U.S. Department of Agriculture				-	70,881
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	32,835	32,835
Total U.S. Department of Defense				32,835	32,835
U.S. Department of Housing & Urban Development:					
Direct					
Section 8 Housing Choice Voucher Program	14.871	MD024 VO0162, VO0163, VO0164, VO0165, VO0166, VO0167	07/01/20 - 06/30/21	-	8,834,017
Section 8 Housing Choice Voucher Program	14.871	MD024 AFR120, AF0127, AFR 220, AF0128, AF0132, AF0133	07/01/20 - 06/30/21	-	822,581
COVID-19 Section 8 Housing Choice Voucher Program - CARES Act Admin Fees	14.871	MD024AF0130	08/01/20 - 08/31/20	-	186,604
Housing Voucher Cluster Total				-	9,843,202
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	-	154,998
COVID-19 Community Development Block Grant/State's Program CARES Act	14.228	CV-2-8	10/22/20 - 12/31/22	38,237	38,237
COVID-19 Community Development Block Grant/State's Program CARES Act	14.228	CV-1-5	07/01/20 - 06/30/23	136,822	136,822
Community Development Block Grant/State's Program	14.228	MD-20-HI-3	10/01/19 - 10/31/21	128,425	128,425
Community Development Block Grant Total				303,484	458,482
Total U.S. Department of Housing & Urban Development				303,484	10,301,684
U.S. Department of the Interior					
Direct					
Payments in Lieu of Taxes (PILT)	15.226	None	07/01/20 - 06/30/21	-	9,494
Total U.S. Department of the Interior				-	9,494

**COUNTY COMMISSIONERS OF CHARLES COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021**

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					
COVID-19 Coronavirus Emergency Supplemental Funding Program CARES Act	16.034	2020-VD-BX-0990	01/20/20 - 01/31/22	-	74,079
Joint Law Enforcement Operations (JLEO)	16.111	AFF-B-OP JLEOTFS6 25302 (JLEO-20-0069)	10/01/19 - 09/30/20	-	4,270
Joint Law Enforcement Operations (JLEO)	16.111	AFF-B-OP JLEOTFS6 25302 (JLEO-21-0069)	10/07/20 - 09/30/21	-	14,255
Joint Law Enforcement Operations (JLEO)	16.111	20-BAL-271-AFF	07/10/17 - 09/30/22	-	760
				-	19,285
Bulletproof Vest Partnership Program	16.607	FY2018 BPV - Charles County	04/01/18 - 08/31/20	-	7,169
Bulletproof Vest Partnership Program	16.607	FY2020 BPV - Charles County	10/01/20 - 09/30/22	-	6,146
				-	13,315
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	-	14,800
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	-	17,697
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	-	866
The Edward J. Byrne Memorial Justice Assistance Grant: Local Solicitation CCSO Equipment Upgrade & Drug Court Support Program	16.738	2017-DJ-BX-0306	10/01/16 - 09/30/20	-	558
Pass through the Governor's Office of Crime Control and Prevention					
The Edward J. Byrne Memorial Justice Assistance Grant	16.738	BJAG-2017-0035	10/01/20 - 09/30/21	-	54,800
				-	88,721
Equitable Sharing Program	16.922	NCIC/ORI/Tracking Number MD0090000	Two years from receipt.	-	3,202
Washington Division Office Task Force	16.Unknown	Drug Diversion Group #13	10/01/19 - 09/30/20	-	1,760
Washington Division Office Task Force	16.Unknown	Drug Diversion Group #13	10/01/20 - 09/30/21	-	11,851
Washington Division Office Task Force	16.Unknown	HIDTA Task Force Group 4 (43)	10/01/19 - 09/30/20	-	1,782
Washington Division Office Task Force	16.Unknown	HIDTA Task Force Group 4 (43)	10/01/20 - 09/30/21	-	11,070
				-	26,463
Total U.S. Department of Justice				-	225,065

**COUNTY COMMISSIONERS OF CHARLES COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021**

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	-	270,361
National Motor Carrier Safety Assistance Program (MCSAP)	20.218	MCSAP Program Charles Co. Overtime	10/01/19 - 09/30/20	-	267
National Motor Carrier Safety Assistance Program (MCSAP)	20.218	MCSAP Program Charles Co. Overtime	10/01/20 - 09/30/21	-	4,583
Federal Motor Carrier Safety Assistance Cluster Total				-	4,850
Federal Transit Formula Grants / Urbanized Area Formula Program	20.507	CH045307C2015	07/01/14 - 06/30/21	-	83,957
Federal Transit Formula Grants / Urbanized Area Formula Program	20.507	CH045307C2021, Line Item 11.7A.00	07/01/20 - 06/30/23	-	90,916
COVID-19 Formula Grants for Rural Areas – Section 5307 (CARES ACT)	20.507	CH04CARES2020, Line 30.09.08	01/20/20 - 12/30/21	-	3,346,059
COVID-19 Formula Grants for Rural Areas – Section 5307 (CARES ACT)	20.507	CH04CARES07O2020, Line 30.09.08	01/20/20 - 06/30/24	-	2,435,850
Federal Transit Cluster Total				-	5,956,782
COVID-19 Formula Grants for Rural Areas – Section 5311 (CARES ACT)	20.509	CH04CARES2020, Line 30.09.08	01/20/20 - 12/30/21	-	226,980
COVID-19 Formula Grants for Rural Areas – Section 5311 (CARES ACT)	20.509	CH04CARES11O2020, Line 30.09.08	01/20/20 - 06/30/24	-	43,331
				-	270,311
State & Community Highway Safety Program	20.600	LE-Charles Co Sheriff-2020-186 (Fed Award# FA 402)	10/01/19 - 09/30/20	-	2,387
State & Community Highway Safety Program	20.600	LE-Charles Co Sheriff-2021-028	10/01/20 - 09/30/21	-	1,288
State & Community Highway Safety Program	20.600	LE-Charles Co Sheriff-2021-029	10/01/20 - 09/30/21	-	2,102
				-	5,777
National Priority Safety Programs	20.616	LE-Charles Co Sheriff-2020-187 (Fed Award# FA 405d AL)	10/01/19 - 09/30/20	-	5,221
National Priority Safety Programs	20.616	LE-Charles Co Sheriff-2021-031	10/01/20 - 09/30/21	-	7,107
				-	12,328
Highway Safety Cluster Total				-	18,105
Total U.S. Department of Transportation				-	6,520,409

**COUNTY COMMISSIONERS OF CHARLES COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021**

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:					
Pass through MD Department of Budget and Management COVID-19 Coronavirus Relief Fund (CARES Act)	21.019	No Award Number	03/01/20 - 12/30/21	2,502,420	11,185,131
Pass through MD Department of Budget and Management through the Charles County Department of Health COVID-19 Coronavirus Relief Fund (CARES Act)	21.019	No Award Number	03/01/20 - 12/30/20	-	596,255
				2,502,420	11,781,386
Pass through Maryland Department of Commerce, Maryland Economic Development Assistance Authority and Fund (MEDAAF)					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Hotel Relief	04/05/21 - 06/30/21	-	275,032
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Restaurants_Caterers Relief	04/05/21 - 06/30/21	-	605,071
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Online Sales_Telework Relief	04/05/21 - 12/01/21	-	13,752
Pass through Maryland Department of Housing and Community Development COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Non-profit Grant Program	04/16/21 - 12/30/21	530,318	530,318
				530,318	1,424,173
Total U.S. Department of Treasury				3,032,738	13,205,559
U.S. Environmental Protection Agency:					
Pass through MD Department of Natural Resources Chesapeake Bay Program	66.466	CB96358501 (14-20-2620 CBG 8501)	10/01/19 - 09/30/20	-	19,355
Total U.S. Environmental Protection Agency				-	19,355

**COUNTY COMMISSIONERS OF CHARLES COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021**

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					
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	6U79SM062471-01M005	09/30/15 - 09/29/20	-	471
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	-	179,960
Substance Abuse & Mental Health Services Projects of Regional & National Significance	93.243	6H79TI080827-02 Budget period 09/30/19-09/30/20	09/30/18 - 09/29/23	-	58,085
				-	238,045
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	-	40
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 - 09/30/22	-	1,225
				-	1,265
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 - 09/30/21	-	1,170
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	-	2,672
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	-	353
Special Programs for the Aging Title III, Part D Disease Prevention & Health Promotion Services	93.043	2001MDOAPH (MDoA#650621/08)	10/01/20 - 09/30/22	-	6,532
				-	9,557
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	-	54,509
Special Programs for the Aging Title III, Part B Grants for Supportive Services & Senior Centers	93.044	2001MDOASS (MDoA#652120/08)	10/01/19 - 09/30/21	-	2,146
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 - 09/30/21	-	71,387
Special Programs for the Aging Title III, Part B Grants for Supportive Services & Senior Centers	93.044	2001MDOASS (MDoA#650121/08)	10/01/20 - 09/30/22	-	75,675
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	-	15,516
				-	219,233
Special Programs for the Aging Title III, Part C Nutrition Services - C1	93.045	2001MDOACM (MDoA#650220/08)	10/01/19 - 09/30/21	-	34,149
Special Programs for the Aging Title III, Part C Nutrition Services - C1	93.045	2001MDOACM (MDoA#650221/08)	10/01/20 - 09/30/22	-	16,995
Special Programs for the Aging Title III, Part C Nutrition Services - C2	93.045	2001MDOAHD (MDoA#650321/08)	10/01/20 - 09/30/22	-	25,557
Special Programs for the Aging Title III, Part C Nutrition Services - C2	93.045	2001MDOAHD (MDoA#650320/08)	10/01/19 - 09/30/21	-	12,205
Special Programs for the Aging Title III, Part C Nutrition Services - C1 (Families First Coronavirus Response Act-Funding)	93.045	2001MDCMC2-00 (MDoA#652220/08)	03/20/20 - 09/30/21	-	9,571
Special Programs for the Aging Title III, Part C Nutrition Services - C2 (Families First Coronavirus Response Act-Funding)	93.045	2001MDHDC2-00 (MDoA#652420/08)	03/20/20 - 09/30/21	-	2,730
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	-	2,240
				-	103,447
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	-	152,426
Nutrition Services Incentive Program	93.053	2001MDOANS (MDoA#650520/08)	10/01/19 - 09/30/21	-	8,709
Nutrition Services Incentive Program	93.053	2001MDOANS (MDoA#650521/08)	10/01/20 - 09/30/22	-	8,769
				-	169,904
				-	492,584

Aging Cluster Total

(10)

**COUNTY COMMISSIONERS OF CHARLES COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021**

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 #653421/08	06/01/20 - 05/31/21	-	3,984
COVID-19 National Family Caregiver Support, Title III, Part E (CARES Act IIIE Family Caregiver Support Program- FCC3)	93.052	2001MDFCC3-00 (MDoA#654720/08)	04/01/20 - 09/30/21	-	23,095
National Family Caregiver Support, Title III, Part E	93.052	2001MDOAFC (MDoA#652021/08)	10/01/20 - 09/30/22	-	8,670
National Family Caregiver Support, Title III, Part E	93.052	2001MDOAFC (MDoA#652020/08)	10/01/19 - 09/30/21	-	32,789
				-	64,554
Medicare Enrollment Assistance Program MIPPA	93.071	1801MDMISH-01 (MDoA #653720/08)	09/30/19 - 09/29/20	-	763
Medicare Enrollment Assistance Program MIPPA	93.071	1801MDMIAA-01 (MDoA #653820/08)	09/30/19 - 09/29/20	-	423
Medicare Enrollment Assistance Program MIPPA	93.071	1801MDMIDR-01 (MDoA #653920/08)	09/30/19 - 09/29/20	-	400
Medicare Enrollment Assistance Program MIPPA	93.071	1801MDMISH-01 (MDoA #653721/08)	09/01/20 - 08/31/21	-	2,791
Medicare Enrollment Assistance Program MIPPA	93.071	1801MDMIAA-01 (MDoA #653821/08)	09/01/20 - 08/31/21	-	1,740
Medicare Enrollment Assistance Program MIPPA	93.071	1801MDMIDR-01 (MDoA #653921/08)	09/01/20 - 08/31/21	-	1,624
				-	7,741
State Health Insurance Assistance Program (SHIP)	93.324	90SAPG0109-01-00 (MDoA#651521/08)	04/01/20 - 03/31/21	-	11,232
Medical Assistance Program	93.778	APD-18-03	07/01/20 - 06/30/22	-	237,043
Total Medicaid Cluster				-	237,043
MD Department of Education					
Every Student Succeeds Act / Preschool Development Grants	93.434	SG 201809 (FAIN No. 90TP0064)	07/01/20 - 03/31/21	-	23,474
Every Student Succeeds Act / Preschool Development Grants	93.434	SG 211327 (FAIN No. 90TP0064)	01/01/21 - 12/31/21	-	5,461
				-	28,935
Child Support Enforcement Administration					
Child Support Enforcement	93.563	CSEA/CRA-21-042	10/01/20 - 09/30/21	-	436,066
Child Support Enforcement	93.563	CSEA/CRA-20-042	10/01/19 - 09/30/20	-	125,105
Child Support Enforcement	93.563	CSEA/CRA-19-037-A3	10/01/20 - 09/30/21	-	120,580
Child Support Enforcement	93.563	CSEA/CRA-19-037-A2	10/01/19 - 09/30/20	-	41,339
				-	723,090
Total U.S. Dept. of Health & Human Services				-	1,819,671

**COUNTY COMMISSIONERS OF CHARLES COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021**

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	G18WB0004A (I-2018CHSO)	01/01/18 - 12/31/18	-	1,654
High Intensity Drug Trafficking Areas Program	95.001	G20WB0004A (I-2020CHSO)	01/01/20 - 12/31/20	-	22,633
High Intensity Drug Trafficking Areas Program	95.001	G121WB0004A (I-2021CHSO)	01/01/21 - 12/31/21	-	19,192
Total Executive Office of the President				-	43,479
Department of Homeland Security					
Pass through MD Emergency Mgmt. Agency					
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters) (CARES Act)	97.036	COVID Disaster Relief Fund - Quarantine	03/01/20 - 12/30/21	-	9,657
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters) (CARES Act)	97.036	COVID Disaster Relief Fund - Vaccine Clinic	03/01/20 - 12/30/21	-	108,409
				-	118,066
Emergency Mgmt. Performance Grant	97.042	EMW-2020-EP-00002-S01 (MEMA GMS# 209-SR 8843-01)	10/01/19 - 09/30/21	-	86,807
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	-	97,644
Homeland Security Grant Program FFY19 - SHSG	97.067	EMW-2019-SS-00064 / 97.067 (MEMA GMS# 19-GA-8843-06)	09/01/19 - 09/15/21	-	43,688
Homeland Security Grant Program FFY18 - SHSG	97.067	EMW-2018-SS-00023SHSP (MEMA GMS# 18-GA-8843-04)	09/01/18 - 09/16/20	-	48,649
				-	189,981
Total Department of Homeland Security				-	394,854
TOTAL				\$ 3,369,057	\$ 32,643,286

**COUNTY COMMISSIONERS OF CHARLES COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021**

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, 2021. 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 LOAN PROGRAMS

The County administers low-income housing programs under the Neighborhood Stabilization Program (NSP). The outstanding loan balances as of June 30, 2021 were as follows:

<u>Program</u>	<u>Assistance Listing Number</u>	<u>Outstanding Loan Amount</u>
Neighborhood Stabilization Program	14.228	<u>\$ 39,999</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, 2021**

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>
Federal Transit Cluster	20.507
COVID-19 Coronavirus Relief Fund	21.019
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027
 Dollar threshold used to distinguish between Type A and Type B programs:	 \$ <u>979,299</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, 2021**

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.