

**Prince George's County Public
Schools**
**(A Component Unit of Prince George's
County, Maryland)**

Schedule of Expenditures of Federal
Awards and Reports Required by
Government Auditing Standards and
the Uniform Guidance
Year Ended June 30, 2021

Prince George's County Public Schools
(A Component Unit of Prince George's County)

Schedule of Expenditures of Federal Awards
and Reports Required by *Government Auditing*
Standards and the Uniform Guidance
Year Ended June 30, 2021

Prince George's County Public Schools

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Independent Auditor's 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*

To the Board of Education
Prince George's County
Upper Marlboro, Maryland

We have audited, in accordance with 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, each major fund, and the aggregate remaining fund information of Prince George's County Public Schools (the School System), a component unit of Prince George's County, Maryland, as of and for the year June 30, 2021, and the related notes to the financial statements, which collectively comprise the School System's basic financial statements, and have issued our report thereon dated November 12, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School System'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School System's internal control. Accordingly, we do not express an opinion on the effectiveness of the School System'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 School System'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.

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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in greater detail as Finding 2021-001 that we consider to be a significant deficiency.



Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School System'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*.

School System's Response to Findings

The School System's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs and management's corrective action plan. The School System's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School System'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 School System's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BDO USA, LLP

November 12, 2021



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Independent Auditor's 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

To the Board of Education
Prince George's County
Upper Marlboro, Maryland

Report on Compliance

Opinion on Compliance for Each Major Federal Program

We have audited the Prince George's County Public Schools' (the School System), a component unit of Prince George's County, Maryland, 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 School System's major federal programs for the year ended June 30, 2021. The School System's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School System 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.

Basis for Opinion

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 Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the types of compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School System'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 types of 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 School System's compliance with the requirements of the 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 School System's compliance with the types of compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School System'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 School System'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 Auditor's 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 have not been 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, each major fund, and the aggregate remaining fund information of the School System as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the School System's basic financial statements. We issued our report thereon dated November 12, 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 as a whole. 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 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.

BDO USA, LLP

December 24, 2021

**Schedule of Expenditures
of Federal Awards**

Prince George's County Public Schools

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number/Grant Award Number	Passed through to Sub-recipients	Total Federal Expenditures
<i>U.S. Department of Education</i>				
Direct Program:				
PL-384 Federal Impact Aid	84.041	N/A	\$ -	\$ 70,046
Pass-through Programs From Maryland State Department of Education:				
Special Education Cluster (IDEA):				
SPED Family Partnerships Grant	84.027	19034305	-	14,099
SPED Family Partnerships Grant	84.027	20027405	-	14,501
Professional Learning Institute Grant	84.027	20027406	-	839
Professional Learning Institute Grant	84.027	21026806	-	250
2020 LAFF SE Citizens Advisory Committee	84.027	20027404	-	2,500
2021 LAFF SE Citizens Advisory Committee	84.027	21026804	-	525
2020 LAFF Part B 611 Pass-through	84.027	20027401	-	308,102
2020 LAFF Part B 611 Pass-through PPPSS	84.027	20027402	-	26,437
2020 LAFF Part B 611 Pass-through CEIS	84.027	20027403	-	1,191,513
2021 LAFF Part B 611 Pass-through	84.027	21026801	-	24,485,167
2021 LAFF Part B 611 Pass-through PPPSS	84.027	21026802	-	60,845
2021 LAFF Part B 611 Pass-through CEIS	84.027	21026803	-	1,459,620
2019 LAFF Part B 611 Pass-through	84.027	19034301	-	170
2019 LAFF Part B 611 Pass-through PPPSS	84.027	19034302	-	4,369
2019 LAFF Part B 611 Pass-through CEIS	84.027	19034303	-	1,628
2020 CLIG Part B 611 Discretionary Grant	84.027	20037001	-	429,410
2019 CLIG Part B 611 Discretionary Grant	84.027	19011001	-	3,040
2020 SPED LIR- Early Childhood	84.027	20110506	-	125,589
2021 SPED LIR- Early Childhood	84.027	21110501	-	18,399
2019 SPED LIR- Early Childhood	84.027	19034306	-	21,134
2020 SPED LIR- Secondary Transition Grant	84.027	20110507	-	197,544

Prince George's County Public Schools

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number/Grant Award Number	Passed through to Sub-recipients	Total Federal Expenditures
2021 SPED LIR- Secondary Transition Grant	84.027	21110502	\$ -	\$ 59,703
2019 SPED LIR- Secondary Transition Grant	84.027	19034307	-	34,929
2020 SPED LIR-Access, Equity, and Progress Grant	84.027	20110508	-	204,949
2021 SPED LIR-Access, Equity, and Progress Grant	84.027	21110503	-	41,379
2019 SPED LIR-Access, Equity, and Progress Grant	84.027	19034308	-	79,859
2020 CLIG Part B 619 Discretionary	84.173	20043801	-	7,923
2019 CLIG Part B 619 Discretionary	84.173	19015601	-	1,381
2020 CLIG Part B 619 Extended Option	84.173	20043802	-	35,371
2019 CLIG Part B 619 Extended Option	84.173	19015602	-	5,020
2021 LAFF Part B 619 Preschool CEIS	84.173	21039901	-	3,587
2021 LAFF Part B 619 Preschool CEIS	84.173	21039903	-	617,189
2019 LAFF Part B 619 Preschool CEIS	84.173	19025502	-	448
2020 Infants & Toddlers -Medical Assistance	84.173	N/A	-	(4,717)
2019 Infants & Toddlers -Medical Assistance	84.173	N/A	-	443,891
Total Special Education Cluster (IDEA)			-	29,896,593
Infants & Toddlers -State Priority 2020 CLIG Part C	84.181	20046401	-	102,232
Infants & Toddlers -State Priority 2019 CLIG Part C	84.181	19016401	-	904,813
CLIG PLO Conference	84.181	20046402	-	566
Total Program				1,007,611
Title I Part A - FY 18	84.010	18069801	-	33,329,184
Title I Part A - FY 19	84.010	19062101	-	71,353
Title I Part A - FY 20	84.010	201015	-	2,731,911
Title I CSI School- FY19	84.010	19172501	-	201,160
Title I CSI School- FY20	84.010	20197901	-	1,374,637
Title I CSI Grant	84.010	19172502	-	205,165
Total Program			-	37,913,410

Prince George's County Public Schools

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number/Grant Award Number	Passed through to Sub-recipients	Total Federal Expenditures
Career and Technology Education-Title IC Program Improvement	84.048	20155201	\$ -	\$ 274,644
Career and Technology Education-Title IC Program Improvement	84.048	19112801	-	909,245
Perkins CTE Reserve Grant	84.048A	21052901	-	14,954
Total Program			-	1,198,843
Brick for Mental Health	84.184	N/A	-	191,924
Educating Homeless Children & Youth	84.196	20141301	-	31,299
Educating Homeless Children & Youth	84.196	19114101	-	19,432
Total Program			-	50,731
TAG Jacob Javits Grant	84.206	N/A	-	23,734
JHU-Developing Spatially Enhanced EC Training Series	84.305A	R305A170411	-	14,120
FY 20 Title III-English Language Acquisition	84.365	20074202	-	229,482
FY 19 Title III-English Language Acquisition	84.365	19037102	-	63,334
FY 17 Title III-English Language Acquisition	84.365	20074201	-	847,087
FY 21 Title III-English Language Acquisition	84.365	21048202	-	1,481,972
FY 19 Title III-English Language Acquisition	84.365	19037101	-	42,681
Total Program			-	2,664,556
FY 20 Improving Teacher Quality-Title II	84.367	20107801	-	2,134,430
FY 21 Improving Teacher Quality-Title II	84.367	21078601	-	1,323,484
FY 19 Improving Teacher Quality-Title II	84.367	19137001	-	66,099
Total Program			-	3,524,013

Prince George's County Public Schools

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number/Grant Award Number	Passed through to Sub-recipients	Total Federal Expenditures
Comprehensive Literacy Development	84.371	20124301	\$ -	\$ 216,167
Striving Readers Comprehensive Literacy	84.371	191075	-	145,729
Total Program			-	361,896
Great Teachers, Great Leaders, Great Schools	84.374A	U374A170024	-	2,659,265
Student Support & Academic Enrichment Grants	84.424A	20157201	-	2,168,541
Student Support & Academic Enrichment Grants	84.424A	21137601	-	1,011,705
Student Support & Academic Enrichment Grants	84.424A	18112601	-	2,117
Student Support & Academic Enrichment Grants	84.424A	19128301	-	1,004,831
Total Program			-	4,187,194
COVID-19 - ESSER Food Service Grant (CARES Act)	84.425D	20208801	-	716,392
COVID-19 - ESSER II Grant (CRRSA)	84.425D	20211901	-	4,250,000
COVID-19 - ESSER I Grant (Cares Act)	84.425D	20178801	-	7,993,165
COVID-19 - GEER Grant (CARES Act)	84.425C	20187201	-	513,316
COVID-19 - GEER Innovative Act Grant (CARES Act)	84.425C	20201401	-	229,853
Total Program			-	13,702,726
Total U.S. Department of Education			-	97,466,662

Prince George's County Public Schools

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number/Grant Award Number	Passed through to Sub-recipients	Total Federal Expenditures
<i>U.S. Department of Agriculture</i>				
Pass-through Programs From Maryland State Department of Education:				
Child Nutrition Cluster:				
National School Lunch Program	10.555	N/A	\$ -	\$ 1,779,907
Child Nutrition Discretionary Grants Limited Availability	10.579	20206201	-	35,294
Summer Food Service Program	10.559	N/A	-	14,427,686
Total Child Nutrition Cluster			-	16,242,887
At Risk Supper/NWCC	10.558	N/A	-	6,230,102
Child & Adult Care Food Program	10.558	N/A	-	1,338,335
Total Program			-	7,568,437
Fresh Fruits and Vegetables Program	10.582	N/A	-	779,112
Total U.S. Department of Agriculture			-	24,590,436
<i>U.S. Department of Treasury</i>				
Pass-through Programs From Maryland State Department of Education:				
COVID-19 - Coronavirus Relief Fund - Technology Grant	21.019	20197401	-	14,926,696
COVID-19 - Coronavirus Relief Fund- Tutoring Grant	21.019	20196002	-	15,597,541
Total Program			-	30,524,237

Prince George's County Public Schools

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number/Grant Award Number	Passed through to Sub-recipients	Total Federal Expenditures
Pass-through Program From Office of Rural Broadband of Maryland: COVID-19 - Governor's Broadband Grant	21.019	N/A	\$ -	\$ 517,500
Total for U.S. Department of Treasury			-	31,041,737
<i>U.S. Environmental Protection Agency</i>				
Direct Program: ECO City Farms Grant	66.951	96363301	-	8,241
Total for U.S. Environmental Protection Agency			-	8,241
<i>U.S. Department of Defense</i>				
Direct Program: JROTC	12.900	N/A	-	1,622,606
Total for U.S. Department of Defense			-	1,622,606
<i>U.S. Department of Health & Human Services</i>				
Direct Program: Parent's Place- Assistive Tech Grant	93.630	N/A	-	8,407
Total for U.S. Department of Health and Human Services			-	8,407
Total Expenditures of Federal Awards			\$ -	\$ 154,738,089

Prince George's County Public Schools

Notes to Schedule of Expenditures of Federal Awards

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the School System under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of the School System, it is not intended to and does not present the financial position, changes in net position or cash flows of the School System.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. This basis of accounting is fully described in the Summary of Significant Accounting Policies to the School System's basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

3. Indirect Cost Rate

The School System elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

4. Subrecipients

There were no awards provided to subrecipients for the year ended June 30, 2021.

5. Relation to the Basic Financial Statements and Federal Financial Reports

Total expenditures per the Schedule reconciles to the School System's basic financial statements as follows:

Federal Revenues per the Statement of Revenues, Expenditures and Changes in Fund Balance

Federal Government - General Fund	\$	136,542,526
Federal Government - Special Revenue Fund		22,774,270
Commodities Donated by Federal Government		1,779,907
<hr/>		
Total Per Financial Statements	\$	161,096,703
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Expenditures of Federal Awards	\$	154,738,089
Federal Revenues Included in the Basic Financial Statements that are not Required to be Included in the Schedule:		
Medicaid Funds		5,679,345
Revenues not Included on the Schedule		679,269
<hr/>		
Total Per Financial Statements	\$	161,096,703

Schedule of Findings and Questioned Costs

Prince George's County Public Schools

Schedule of Findings and Questioned Costs Year Ended June 30, 2021

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported
- Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

Yes No

Identification of major federal programs:

Assistance Listing Number

Name of Federal Program or Cluster

21.019
84.425

Coronavirus Relief Fund
Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs:

\$3,000,000

Auditee qualified as low-risk auditee?

Yes No

Prince George's County Public Schools

Schedule of Findings and Questioned Costs Year Ended June 30, 2021

Section II - Financial Statement Findings

Finding 2021-001: Procurement Regulations

Criteria: The procurement process for the School System is governed by State laws under the Annotated Code of Maryland, Education Article, Section 5-112 which states the various types and requirements for procuring goods and services. The School System's Procurement Manual (the Manual) states that all documents related to solicitations will be maintained for the entire contract period for all active contracts. The Manual also states that all emergency requests over \$25,000 require Board approval.

Condition: In testing a sample of 52 procurements, we identified the following exceptions:

- We noted one (1) instance where a multi-year contract executed in a prior year was modified in fiscal year 2021 to extend the period of performance. The contract extension was approved in accordance with the Manual. However, the School System was unable to provide supporting documentation for the original contract to verify compliance with State laws and the Manual.
- We noted two (2) instances totaling approximately \$2.6 million where the procurement related to emergency requests did not have Board approval, as required by the Manual.

Cause: Due to management oversight, the School System's personnel did not adhere to the School System's documented policies and procedures related to procurement transactions or maintain adequate documentation to demonstrate compliance with State laws and the Manual.

Effect: The School System is not in compliance with the procurement policies and requirements noted above. Failure to perform procurement procedures in accordance with the School System's documented procurement policies and procedures could result in the procurement being disallowed.

Recommendation: We recommend that the School System enhance its review process to ensure compliance with its documented procurement policies and procedures, that all required procurement documentation is maintained in conjunction with the document retention policy, and that all required approvals are obtained.

Views of Responsible Officials: The School System concurs with the auditor's finding and recommendations. See the School System's corrective action plan.

Prince George's County Public Schools

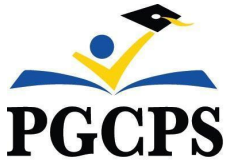
Schedule of Findings and Questioned Costs Year Ended June 30, 2021

Section III - Federal Award Findings and Questioned Costs

There were no audit findings required to be reported related to federal awards.

Management's Appendix

Corrective Action Plan



PURCHASING AND SUPPLY SERVICES

Keith Stewart, Director | keith.stewart@pgcps.org
13300 Old Marlboro Pike | Upper Marlboro, MD 20772 | 301-952-6560

Finding 2021-001: Procurement Regulations

Finding:

- One (1) instance where a multi-year contract executed in a prior year was modified in fiscal year 2021 to extend the period of performance. The contract extension was approved in accordance with the Manual. However, the School System was unable to provide supporting documentation for the original contract to verify compliance with State laws and the Manual.

Corrective Action: Purchasing will utilize the shared drive to maintain file documentation until the new Contract Repository module is completed in Oracle (July 1, 2022). In the interim, beginning January 1, 2022, the Data Analytics and Compliance Supervisor will audit 10% of the files each month to ensure all required supporting documentation is maintained and in compliance with the State laws and procurement manual.

Contact: Ali Ahmadi, Data Analytics and Compliance Supervisor

Completion Date: January 1, 2022

Finding:

- Two (2) instances totaling approximately \$2.6 million where the procurement related to emergency requests that did not have Board approval, as required by the Manual.

Corrective Action: Purchasing currently has a spreadsheet specifically designed to inform the Board of emergency requests. The document will be submitted on a monthly basis for Board review and approval per the Purchasing Manual.

Contact: Keith Stewart, Director Purchasing and Supply Services

Completion Date: December 1, 2021

If you have any questions please reach out to Keith Stewart at 301-952-6951 or keith.stewart@pgcps.org