

**PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS**  
**SINGLE AUDIT REPORT**  
**YEAR ENDED JUNE 30, 2024**



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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**

Members of the Board of Education  
Prince George's County Public Schools  
Upper Marlboro, 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, each major fund, and the aggregate remaining fund information of Prince George's County Public School's (the School System), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Prince George's County Public School's basic financial statements, and have issued our report thereon dated September 30, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Prince George's County Public School'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 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 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.

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 or significant deficiencies may exist that were not identified.

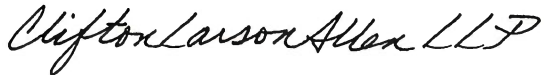
Members of the Board of Education  
Prince George's County Public Schools

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Prince George's County Public School'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 results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Baltimore, Maryland  
September 30, 2024



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

Members of the Board of Education  
Prince George's County Public Schools  
Upper Marlboro, Maryland

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Prince George's County Public School's (the School System) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the School System's major federal programs for the year ended June 30, 2024. The School System's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School System complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

***Basis for Opinion on Each Major Federal Program***

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

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

***Responsibilities of Management for Compliance***

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

***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the 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 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 each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School System's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the 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.

***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2024-001. Our opinion on each major federal program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on Prince George's County Public School's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Prince George's County Public School's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

*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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-001 to be a significant deficiency.

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.

*Government Auditing Standards* requires the auditor to perform limited procedures on Prince George's County Public School's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Prince George's County Public School's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

Members of the Board of Education  
Prince George's County Public Schools

**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 Prince George's County Public Schools as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the School Systems' basic financial statements. We have issued our report thereon, dated September 30, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Baltimore, Maryland  
January 29, 2025



**PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number/ Grant Award Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Education</b>				
Direct Programs:				
PL-384 Federal Impact Aid	84.041	N/A	\$ -	\$ 146,341
Pass-through Programs From Maryland State				
Department of Education:				
Special Education Cluster (IDEA):				
SPED Family Partnerships Grant	84.027	24087005	-	18,838
2024 LAFF SE Citizens Advisory Committee	84.027	24087004	-	2,500
2021 LAFF Part B 611 Pass-through	84.027	21026801	-	(93,116)
2023 LAFF Part B 611 Pass-through	84.027	23056901	-	424,741
2023 LAFF Part B 611 Pass-through PPPSS	84.027	23056902	-	2,013
2023 LAFF Part B 611 Pass-through CEIS	84.027	23056903	-	41,673
2024 LAFF Part B 611 Pass-through	84.027	24087001	-	24,780,515
2024 LAFF Part B 611 Pass-through PPPSS	84.027	24087002	-	119,660
2024 LAFF Part B 611 Pass-through CEIS	84.027	24087003	-	4,509,422
2024 CLIG Part B 611 Discretionary Grant	84.027	24080201	-	376,382
2023 SPED LIR- Early Childhood	84.027	23109204	-	43,143
2024 SPED LIR- Early Childhood	84.027	24139201	-	118,342
2023 SPED LIR- Secondary Transition Grant	84.027	23109202	-	215,841
2024 SPED LIR- Secondary Transition Grant	84.027	24139202	-	103,633
2023 SPED LIR-Access, Equity, and Progress Grant	84.027	23109203	-	208,833
2024 SPED LIR-Access, Equity, and Progress Grant	84.027	24139203	-	149,121
State Improvement Grant	84.027	22174701	-	9,117
American Rescue Plan Preschool Passthrough - COVID-19	84.027	22125701	-	2,972
American Rescue Plan Passthrough - COVID-19	84.027	22125501	-	66,392
Subtotal Special Education Grants to States			-	31,100,022
2023 CLIG Part B 619 Discretionary	84.173	23054401	-	569
2024 CLIG Part B 619 Discretionary	84.173	24076001	-	9,000
2024 CLIG Part B 619 Extended Option	84.173	24076002	-	32,371
2024 LAFF Part B 619 Preschool CEIS	84.173	24083501	-	581,655
American Rescue Plan Preschool Passthrough - COVID-19	84.173	22125701	-	16,394
2022 Infants & Toddlers -Medical Assistance	84.173	N/A	-	420,680
2023 Infants & Toddlers -Medical Assistance	84.173	N/A	-	370,611
2024 Infants & Toddlers -Medical Assistance	84.173	N/A	-	866,158
Subtotal Special Education Preschool Grants			-	2,297,438
Total Special Education Cluster (IDEA) Cluster			-	33,397,460
Infants & Toddlers -State Priority 2024 CLIG Part C	84.181	24075901	-	1,004,264
American Rescue Plan CLIG Part C Discretionary Support - COVID-19	84.181	22121701	-	49,115
Subtotal Special Education- Grants for Infants & Toddlers			-	1,053,379
Title I Part A - FY 22	84.010	22151001	-	5,154
Title I Part A - FY 23	84.010	23124501	-	3,309,519
Title I Part A - FY 24	84.010	24129001	-	54,457,951
Title I CSI School- FY21	84.010	21193201	-	3,546
Title I CSI School- FY22	84.010	22202901	-	933,363
Title I CSI School- FY23	84.010	23200801	-	2,323,598
Title I CSI School- FY24	84.010	24162401	-	1,685,732
Title I CSI /ATSI	84.010	23202001	-	472,026
Subtotal Title I Grants to Local Educational Agencies, Part A			-	63,190,889

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number/ Grant Award Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Education (Continued)</b>				
Pass-through Programs From Maryland State				
Department of Education (Continued):				
Career and Technical Education:				
Perkins CTE Reserve Grant	84.048	23010001	\$ -	\$ 3,778
Career and Technology Education-Title IC Program Improvement	84.048	23072603	-	31,442
Career and Technology Education-Title IC Program Improvement	84.048	24015901	-	1,676,822
Subtotal Career and Technical Education Basic Grants to States			-	1,712,042
Brick for Mental Health	84.184	S184X190037	-	91,502
STAR Mental Health	84.184H	S184H220158	-	195,053
United to Prevent Comm Violence Grant	84.184M	S184M220039	-	193,955
Subtotal Education for Homeless Children and Youth Cluster			-	480,510
Education for Homeless Children and Youth:				
Educating Homeless Children & Youth -2021	84.196	21131701	-	1,394
Educating Homeless Children & Youth -2023	84.196	23122601	-	50,340
Educating Homeless Children & Youth -2024	84.196	24146601	-	51,455
Subtotal Education for Homeless Children and Youth Cluster			-	103,189
Charter School Reimbursable Grant	84.282	24083901	-	5,919
JHU-Developing Spatially Enhanced EC Training Series	84.305A	R305A170411	-	31,608
FY 24 Title III-English Language Acquisition	84.365	24124602	-	74,869
FY 22 Title III-English Language Acquisition	84.365	22068301	-	98,793
FY 23 Title III-English Language Acquisition	84.365	23049501	-	1,281,448
FY 24 Title III-English Language Acquisition	84.365	24124601	-	3,327,877
Subtotal English Language Acquisition State Grants			-	4,782,987
FY 22 Supporting Effective Instruction State Grants	84.367	22104701	-	269,975
FY 23 Supporting Effective Instruction State Grants	84.367	23070201	-	2,534,778
FY 24 Supporting Effective Instruction State Grants	84.367	24028701	-	1,964,975
Achieving Academic Excellence for Black Boys	84.367	21173301	-	(2,434)
Subtotal Supporting Effective Instruction State Grants			-	4,767,294
Stronger Connection	84.424	23207801	-	101,750
Student Support & Academic Enrichment Grants- FY21	84.424A	21137601	-	33,367
Student Support & Academic Enrichment Grants-FY22	84.424A	22153301	-	538,082
Student Support & Academic Enrichment Grants- FY23	84.424A	23122001	-	1,152,986
Student Support & Academic Enrichment Grants- FY24	84.424A	24056701	-	1,247,895
Subtotal Student Support & Academic Enrichment Grants			-	3,074,080
Expanding Advance Placement - COVID-19	84.425D	22143201	-	143,991
ESSER II/CRRSA Act - COVID-19	84.425D	20211901	-	24,368,731
Subtotal Elementary and Secondary School Emergency Relief (ESSER) Fund			-	24,512,722
ROSE Sped Grant - COVID-19	84.425U	24058601	-	535,547
Maryland Works Grant - COVID-19	84.425U	23209201	-	724,600
Maryland Leads Grant - COVID-19	84.425U	22186502	-	41,694
Maryland Leads Grant - COVID-19	84.425U	22186503	-	720,444
Maryland Leads Grant - COVID-19	84.425U	22186504	-	772,143
Maryland Leads Grant - COVID-19	84.425U	22186505	-	402,227
ARP ESSER III Grant - COVID-19	84.425U	21194101	-	65,509,972
Subtotal American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)			-	68,706,627
ARP Homeless Ed I - COVID-19	84.425W	22178801	-	429,066
American Rescue Plan Homeless Education Grant - COVID-19	84.425W	22158401	-	118,765
Subtotal American Rescue Plan - Elementary and Secondary School Emergency Relief - Homeless Children and Youth			-	547,831
Subtotal Education Stabilization Fund			-	93,767,180
Comprehensive Literacy Development	84.371	23072001	-	8,457
Total U.S. Department of Education			-	206,521,335

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number/ Grant Award Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Agriculture</b>				
Pass-through Programs From Maryland State				
Department of Education:				
Child Nutrition Cluster:				
Food Commodities	10.555	N/A	\$ -	\$ 4,499,450
National School Lunch Program	10.555	N/A	-	47,165,081
Subtotal National School Lunch Program			-	51,664,531
School Breakfast Program	10.553	N/A	-	15,771,479
Fresh Fruits & Vegetables	10.582	N/A	-	774,131
Summer Food Service	10.559	N/A	-	1,069,874
Total Child Nutrition Cluster			-	69,280,015
Child & Adult Care Food Program	10.558	N/A	-	1,268,472
At Risk Supper/NWCC	10.558	N/A	-	2,372,113
Subtotal Child & Adult Care Food Program			-	3,640,585
Total U.S. Department of Agriculture			-	72,920,600
<b>U.S. Department of Treasury</b>				
Pass-through Programs From Maryland State				
Department of Education				
COVID-19 American Rescue Plan Tutoring Grant	21.027	21184901	-	2,394,097
COVID-19 ARP State Supplemental Trauma/Mental Health	21.027	21180701	-	879
COVID-19 ARP State Supplemental Trauma/Mental Health	21.027	21191401	-	647,592
COVID-19 ARP State Supplemental Reopening School	21.027	21179501	-	174,558
Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds			-	3,217,126
<b>U.S. Department of Health &amp; Human Services</b>				
SAMHSA Cube Project	93.243	1H79SM084674-01	-	80,750
<b>U.S. Department of Commerce</b>				
Chesapeake Bay Studies - Anacostia Watershed	11.457	NA23NMF4570177	-	94,793
<b>Federal Communications Commission</b>				
Library of Congress Grants	42.011	OBGT20230083	-	92,126
<b>U.S. Department of Defense</b>				
Direct Programs:				
Language Grant Program	12.900	N/A	-	1,451,078
Total Expenditures of Federal Awards			\$ -	\$ 284,377,808

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity**

The accompanying schedule of expenditures of federal awards (the Schedule) presents the activity of all federal award programs of the Prince George's County Public School's (the School System) for the year ended June 30, 2024.

**Basis of Accounting**

The accompanying Schedule includes all Federal grants to the School System that had activity during the fiscal year ended June 30, 2024. The Schedule was prepared on the modified accrual basis of accounting. The information in 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*.

**NOTE 2 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 Statements of Revenues,  
Expenditures and Changes in Net Position**

Federal - General Funds	\$ 231,055,747
Federal - Special Revenue	68,421,149
Federal - Special Revenue	4,499,450
Total Per Financial Statements	<u>\$ 303,976,346</u>
Expenditures of Federal Awards	\$ 284,377,808
Federal Revenues Included in the Basic Financial Statements that are not Required to be Included in the Schedule:	
Donated Food Adjustment	
Medicaid Funds	13,805,913
Revenues Related to Prior Year Grant Expenditures	5,792,625
Total Per Financial Statements	<u>\$ 303,976,346</u>

**NOTE 3 SUBRECIPIENTS**

There were no awards provided to subrecipients for the year ended June 30, 2024.

**NOTE 4 INDIRECT COSTS**

The School System did not elect to use the 10% de Minimis cost rate for indirect costs.

**PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2024**

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***Section I – Summary of Auditors' Results***

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***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? \_\_\_\_\_ x \_\_\_\_\_ yes \_\_\_\_\_ 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)? \_\_\_\_\_ x \_\_\_\_\_ yes \_\_\_\_\_ no

***Identification of Major Federal Programs***

<b>Assistance Listing Number(s)</b>	<b>Name of Federal Program or Cluster</b>
10.558	Child and Adult Care Food Program
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds
84.010	Title 1 Grants to Local Education Agencies
84.424	Student Support and Academic Enrichment Program
84.425	COVID-19 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 \_\_\_\_\_ x \_\_\_\_\_ no

PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024

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***Section II – Financial Statement Findings***

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

**PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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**2024 – 001**

Federal Agency: U.S. Department of Education

Federal Program Name: Student Support and Academic Enrichment Program

Assistance Listing Number: 84.424

Federal Award Identification Number and Year: 201572 (7/1/19-9/30/22)

Award Period: July 1, 2019 through September 30, 2022, Liquidation Date November 30, 2022

Type of Finding: Reporting Significant Deficiency in Internal Control over Compliance, Other Matters

**Criteria or specific requirement:**

2 CFR part 200.502 and 510 states that the auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended.

**Condition:**

The School System inaccurately reported expenditures of \$27,779 on the schedule of expenditures of federal awards.

**Questioned costs:**

\$27,779

**Context:**

Grant award 201572 (which is tracked in Fund 7010) had a period of performance from July 1, 2019, through September 30, 2022, with a liquidation cut off period of November 30, 2022. On the Annual Financial Report (AFR) submitted to the Maryland State Department of Education (MSDE) in September 2022, the School System reported that the full award amount of \$2,665,293 was expended. The School System expensed an additional \$22,265 (net of adjustments) to the grant in fiscal year 2023 and an additional \$27,799 in fiscal year 2024 to fulfill the \$2,665,293 grant award amount. This caused a total amount of \$27,779 of disbursements to be reported on the FY24 Schedule of Expenditures and Federal Awards.

**Cause:**

Accounting staff identified and processed adjustments subsequent to the period of performance and liquidation period.

**Effect:**

The Department was not compliant with the grant's period of performance which could result in the grantor's disallowance of the costs.

**Recommendation:**

We recommend that the School system review its procedures to ensure that amounts reported on the SEFA are in accordance with 2 CFR part 200.502 and 510.

**PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

**Views of responsible officials:**

The \$27,799 was removed from the FY24 SEFA. In an ongoing effort to ensure that all grants are reported correctly and in line Grant's Administrator will hold regular meetings (at least quarterly) with the Budget Analyst and/or Grants Accountant assigned to these grant funds. The Grants Accountant will also provide transaction and payroll detail reports to the Grants Administrator on a regular basis for review and correction when necessary.





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**PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2024**

Prince George's County Public Schools respectfully submits the following summary schedule of prior audit findings for the year ended June 30, 2024.

Audit period: July 1, 2023 - June 30, 2024

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**

**2023 – 001 Safeguarding of Assets**

**Condition:** The School System's Treasury Department incorrectly made payments to an unknown third-party posing as the genuine vendor company. This incident was perpetuated between May 16, 2022, through June 10, 2022. Total fraudulent payments amounting to approximately \$694,000 were made as of the report date of which \$302,000 has been recovered and returned to the School System's bank accounts.

The School System did not follow its policies and procedures as noted below:

- ACH Authorization Form that was provided to the Treasury Department did not have the required signature of an authorized Bank official or a voided check image.
- ACH Authorization Form was not properly reviewed and approved as required by the Manual before updating the payment system.
- The Manual requires that all ACH Authorization Form by physically mailed to the School System. However, ACH Authorization Form in question was electronically mailed to the Treasury Department.

**Status:** Fully Corrected - Treasury Department has updated and strengthened is Manual to prevent and detect fraud. ACH Authorization Form (the Form) must be physically mailed to the School System's Treasury Department since electronically mailed forms will not be accepted. The Form must be signed by an authorized Bank official or have an attached voided check. The Form must state an authorized individual and a current phone number as the ACH Form request will be confirmed by telephone.

**2023 – 002 Timely Reporting**

**Condition:** We noted a significant delay in the preparation of the year-end financial statements as a result of the adoption of a new significant accounting standard.

**Status:** Fully Corrected - The implementation of GASB Statement No 94 Public-Private and Public-Public Partnerships and Availability Payment and GASB Statement No. 96, Subscription-Based Information Technology Arrangements caused a delay in timely reporting. The School System is working to ensure proper resources to ensure timely reporting.

**PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2024**

**2023 – 003 Information Technology Environment**

**Condition:** We noted the following with respect to segregation of duty conflicts:

- Administrative access rights to the School Funds Online general ledger software are provided to non-IT personnel within the Accounting Department. As an administrator, the employees have the ability to modify the general ledger information, including recording and posting journal entries, performing reconciliations, adding, deleting, or voiding transactions. Therefore, administration access creates a lack of segregation of duties.
- During our testing of 16 journal entries samples related to Student Activities, we noted that 6 were not supported by proper approval. The entries were sufficiently supported but there was lack of approval.

**Status:** Fully Corrected - The Accounting Office has now removed administrative access for those accounting staff which no longer perform duties within the School Funds Online software.

**FINDINGS— FEDERAL AWARD PROGRAMS AUDITS**

**2023 – 004 Special Education-Cluster ALN# 84.027/84.173**

**Condition:** The Department of Education charged costs to the program that were incurred outside of the grant award's period of performance.

**Status:** Fully Corrected – The Infants and Toddlers Supervisor will conduct monthly reviews of outstanding purchase orders in Oracle, addressing issues promptly with the Business Operation Officer/Financial Analyst. Professional development sessions will be attended to enhance invoice scrutiny for allowable expenses within the grant period. Quarterly reminders and Financial Quarterly Review meetings will be instituted for supervisors, ensuring timely action on outstanding purchase orders.

**2023 – 005 Special Education-Grants for Infants and Families ALN# 84.181**

**Condition:** The Department of Education charged costs to the program that were incurred outside of the grant award's period of performance.

**Status:** Fully Corrected – The Infants and Toddlers Supervisor will conduct monthly reviews of outstanding purchase orders in Oracle, addressing issues promptly with the Business Operation Officer/Financial Analyst. Professional development sessions will be attended to enhance invoice scrutiny for allowable expenses within the grant period. Quarterly reminders and Financial Quarterly Review meetings will be instituted for supervisors, ensuring timely action on outstanding purchase orders.\



## BUSINESS MANAGEMENT SERVICES

Lisa Howell, Chief Financial Officer | [lisa.howell@pgcps.org](mailto:lisa.howell@pgcps.org)  
14201 School Lane | Upper Marlboro, MD 20772 | 301-952-6382

Prince George's County Public Schools respectfully submits the following corrective action plan for the year ended June 30, 2024.

Audit period: June 30, 2024

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

### FINDINGS—FEDERAL AWARD PROGRAMS AUDITS

U.S. Department of Education

2024-001 Student Support and Academic Enrichment Program— Assistance Listing No. 84.424

We recommend that the School system review its procedures to ensure that amounts reported on the SEFA are in accordance with 2 CFR part 200.502 and 510.

**Explanation of disagreement with audit finding:** We agree with the finding in part. As the auditors noted, Grant Number 20157201, ended on 9/30/22. There were additional FY23 invoices and payroll processed to this grant after the grant was closed out by the Grant Accountant. The corrections to remove these expenses, though they caused a net effect of zero, were recorded in fiscal year 2024. The adjustments for \$27,799 were mistakenly reported on the fiscal year 2024 SEFA. These additional amounts were never reported in the MSDE AFR system, because as noted, they resulted in net zero change. Reporting in the MSDE AFR system is always done with a report from Oracle, the school system's financial reporting system, and only actual expenses are reported. In addition, at year end, the full report is reconciled to our Grants Roll Forward Report, which allows us to ensure the correct information is reported for each grant.

**Action taken in response to finding:** The \$27,799 will be removed from the FY24 SEFA. In an ongoing effort to ensure that all grants are reported correctly and in line Grant's Administrator will hold regular meetings (at least quarterly) with the Budget Analyst and/or Grants Accountant assigned to these grant funds. The Grants Accountant will also provide transaction and payroll detail reports to the Grants Administrator on a regular basis for review and correction when necessary.

**Planned completion date for corrective action plan:** March 2025

**Contact person(s) responsible for corrective action:**

**Department of the Division of Student Services:**

Elizabeth Faison, Associate Superintendent of Student Services, Ph.D., NCC, LCPC

**Grant Financial Management Office:**

Darrell Haley, Supervising Budget Analyst

Claire Taylor, Supervising Grants Accountant, CPA, CGFM, CGMS