

BALTIMORE COUNTY, MARYLAND

REPORT ON SINGLE AUDIT

June 30, 2014

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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**

The Honorable County Executive
Members of County Council
Baltimore County, Maryland
Towson, 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 Baltimore County, Maryland (the County), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 23, 2014. The County's financial statements include the operations of the Baltimore County Public Schools, the Board of Library Trustees and the Community College of Baltimore County for the year ended June 30, 2014. Our audit described below did not include operations of these entities because these entities engaged for their own separate audit in accordance with *Government Auditing Standards*.

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) to determine the 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.

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 determination of financial statement amounts. 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
December 23, 2014



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD
HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM, ON
INTERNAL CONTROL OVER COMPLIANCE, AND ON THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS IN ACCORDANCE WITH OMB CIRCULAR A-133**

The Honorable County Executive
Members of County Council
Baltimore County, Maryland
Towson, Maryland

Report on Compliance for Each Major Federal Program

We have audited Baltimore County, Maryland's (the County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 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, 2014. 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 financial statements include the operations of the Baltimore County Public Schools, the Board of Library Trustees and the Community College of Baltimore County, which received \$88,658,885, \$140,716 and \$72,222,531 in federal awards, respectively, which are not included in the accompanying schedule for the year ended June 30, 2014. We were separately engaged to perform, and we have separately reported on the results of our audit of the Baltimore County Public Schools, the Board of Library Trustees and the Community College of Baltimore County in accordance with OMB Circular A-133, where applicable.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants 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 OMB Circular A-133 *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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.

Basis for Qualified Opinion on Housing Choice Voucher Program (CFDA #14.871)

As described in the accompanying schedule of findings and questioned costs, the County did not comply with the requirements regarding CFDA 14.871 Housing Choice Voucher Program, as described in finding number 2014-001 for Reporting. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

Qualified Opinion on Housing Choice Voucher Program (CFDA #14.871)

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, 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 the Housing Choice Voucher Program (CFDA #14.871) for the year ended June 30, 2014.

Unmodified Opinion on Each of the Other Major Federal Programs

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 other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2014.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2014-002, 2014-003, 2014-004, 2014-005. Except as noted above, our opinion on each major federal program is not modified with respect to these matters.

The County's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the auditing procedures applied to the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and 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 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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2014-001 to be a material weakness.

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 deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2014-002, 2014-003, 2014-004, and 2014-005 to be significant deficiencies.

The County's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

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, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 23, 2014, which contained unmodified opinions on those financial statements. The County's financial statements include the operations of the Baltimore County Public Schools, the Board of Library Trustees and the Community College of Baltimore County. The federal expenditures, where applicable, for the Baltimore County Public Schools, the Board of Library Trustees and the Community College of Baltimore County are not included in the accompanying schedule of expenditures and federal awards. 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 OMB Circular A-133 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.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Baltimore, Maryland
March 18, 2015

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2014

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	County Grant/Project Number	Federal Expenditures	Total Expenditures Per Federal Catalog Category
Department of Agriculture:						
SNAP Cluster -						
Food Stamps - Social Services	10.551	Maryland Department of Human Resources	Title IV-A	001-5540	\$ 358,663	\$ 358,663
Food Stamp Employment and Training 13	10.561	Maryland Department of Human Resources	None	031-1330	27,623	
Food Stamp Employment and Training 14	10.561	Maryland Department of Human Resources	None	031-1430	89,941	117,564
Total SNAP Cluster						476,227
Special Supplemental Nutrition Program - WIC 11	10.557	Maryland Department of Health and Mental Hygiene	WI175WIC	030-1129	159,764	
Special Supplemental Nutrition Program - WIC 12	10.557	Maryland Department of Health and Mental Hygiene	WI175WIC	030-1229	86	
Special Supplemental Nutrition Program - WIC 13	10.557	Maryland Department of Health and Mental Hygiene	WI175WIC	030-1329	15,103	
Special Supplemental Nutrition Program - WIC 14	10.557	Maryland Department of Health and Mental Hygiene	WI175WIC	030-1429	1,997,142	
Breast-Feeding Peer Counselor 11	10.557	Maryland Department of Health and Mental Hygiene	WIB41BPC	030-1196	5,908	
Breast-Feeding Peer Counselor 12	10.557	Maryland Department of Health and Mental Hygiene	WIB41BPC	030-1296	18,342	
Breast-Feeding Peer Counselor 13	10.557	Maryland Department of Health and Mental Hygiene	WIB41BPC	030-1396	1,472	
Breast-Feeding Peer Counselor 14	10.557	Maryland Department of Health and Mental Hygiene	WIB41BPC	030-1496	79,609	2,277,426
Temporary Emergency Food Assistance	10.568	Maryland Department of Human Resources	OGM/FNS-12-004	031-1331	22,500	22,500
Valleys Reforestation Initiatives	10.678	National Fish and Wildlife Foundation	2007-0081-013	042-4236	9,941	9,941
Runkels Property/TEA-21	10.913	Maryland Department of Transportation - State Highway Administration	BA905B31	248-217-0001-0011	40,000	40,000
Total Department of Agriculture					2,826,094	2,826,094
Department of Housing and Urban Development:						
Community Development Block Grant	14.218	None	B-13-UC-24-0011	Various	4,153,108	4,153,108
McKinney Emergency Shelter Grants 13	14.231	None	S-12-UC-24-0002	067-1329	199,368	
McKinney Emergency Shelter Grants 14	14.231	None	S-13-UC-24-0002	067-1429	197,712	397,080
Supportive Housing Program	14.235	None	B-09-UY-24-0011	Various	951,513	
SAFAH 13	14.235	None	MD0129B3B051104	031-1327	12,943	
SAFAH 14	14.235	None	MD0129L3B051205	031-1427	63,544	
Homeless Family's Child Care	14.235	None	MD0130B3B05100B	031-1336	8,457	1,056,457
Homeless Outreach Program-Shelter Plus Care	14.238	Maryland Department of Health and Mental Hygiene	MH295OTH	030-1478	714,157	714,157
HOMB Investment Partnership Program	14.239	None	M-13-UC-24-0201	Various	1,735,894	1,735,894

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2014

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	County Grant/Project Number	Federal Expenditures	Total Expenditures Per Federal Catalog Category
Department of Housing and Urban Development, continued:						
Housing Opportunities for People With AIDS 12	14.241	Baltimore City Housing and Community Development	MDH09-F001	030-1256	694,499	
Housing Opportunities for People With AIDS 13	14.241	Baltimore City Housing and Community Development	MDH10-F001	030-1356	457,070	1,151,569
Housing Office - General Administration 13	14.871	None	MD033-V0011-048	057-1321	14,505	
Housing Office - General Administration 14	14.871	None	MD033-V0011-048	057-1421	3,612,771	
Housing Office - General Administration 15	14.871	None	MD033-V0011-048	057-1521	295	
Housing Choice Voucher Program	14.871	None	MD033-V0011-048	057-1422	55,546,270	
HUD-Veteran's Affairs Supportive Housing Program	14.871	None	MD033VA0001	057-1423	1,715,087	60,888,928
Lead Hazard Reduction Demonstration Grant	14.905	None	MDLHD0200-09	Various	1,187,929	1,187,929
Total Department of Housing and Urban Development					71,265,122	71,265,122
Department of Justice:						
HIDTA Grant	16.000	None	None	001-5560	33,722	
Organized Crime Drug Enforcement Task Force	16.000	None	None	001-5560	19,487	
Drug Enforcement Administration Heroin	16.000	None	None	001-5560	19,820	
FBI Child Exploitation	16.000	None	None	001-5560	91,110	
Internal Revenue Service	16.000	None	None	001-5560	1,711	
Arson Task Force	16.000	None	None	001-5560	4,186	
US Secret Service	16.000	None	None	001-5560	1,894	
HIDTA Grant	16.000	None	None	021-6033	37,500	
Internal Revenue Service	16.000	None	None	021-6033	1,620	211,050
Respondent Notification Project	16.540	Governor's Office of Crime Control and Prevention	JJAC-2012-1304	055-1432	17,276	17,276
Solving Cold Cases with DNA	16.560	None	2011-DN-BX-K-519	015-1221	23,634	
Crime Lab Improvements / DNA Analysis	16.560	None	2005-DA-BX-K-008	015-1563	(1,636)	21,998
Victim Witness Unit Services 13	16.575	Governor's Office of Crime Control and Prevention	VOCA-2012-1369	009-1322	26,671	
Victim Witness Unit Services 14	16.575	Governor's Office of Crime Control and Prevention	VOCA-2013-1469	009-1422	38,160	
Victims of Crime Act 13	16.575	Governor's Office of Crime Control and Prevention	VOCA-2012-1364	031-1343	72,648	
Victims of Crime Act 14	16.575	Governor's Office of Crime Control and Prevention	VOCA-2013-1464	031-1443	46,184	183,663
Domestic Violence Special Victims' Prosecutor 13	16.588	Governor's Office of Crime Control and Prevention	VAWA-2012-1056	009-1325	20,829	
Domestic Violence Special Victims' Prosecutor 14	16.588	Governor's Office of Crime Control and Prevention	VAWA-2013-1156	009-1425	65,000	

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2014

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	County Grant/Project Number	Federal Expenditures	Total Expenditures Per Federal Catalog Category
Department of Justice, continued:						
Violence Against Women Act 13	16.588	Governor's Office of Crime Control and Prevention	YAWA-2012-1907	031-1324	15,405	
Violence Against Women Act 14	16.588	Governor's Office of Crime Control and Prevention	YAWA-2013-1007	031-1424	10,055	111,289
State Criminal Alien Assistance Program	16.606	None	None	001-5530	107,662	107,662
BJA Body Armor	16.607	None	None	015-1332	8,615	8,615
Federal Local Law Enforcement Funds	16.710	None	2010CKWX0376	018-1123	(5)	(5)
Justice Assistance Grant	16.738	None	2013-DJ-BX-1192	015-1423	341,824	
GOCCP Special Operations Support Grant	16.738	Governor's Office of Crime Control and Prevention	BJAG-2010-0015	015-1455	17,525	
GOCCP Law Enforcement Training	16.738	Governor's Office of Crime Control and Prevention	BJAG-2011-0009, BJAG-2010-0014, BJAG-2010-0031	015-1439	1,812	361,161
Forensic DNA Backlog Reduction	16.741	None	2012-DN-BX-0020	015-1337	51,998	51,998
GOCCP Covertell Forensic Science Improvement Grant 13	16.742	Governor's Office of Crime Control and Prevention	CFSI-2012-1805	015-1336	(2)	
GOCCP Covertell Forensic Science Improvement Grant 14	16.742	Governor's Office of Crime Control and Prevention	CFSI-2013-1805	015-1436	10,104	10,102
Intellectual Property Crimes	16.752	None	2012-MU-BX-0011	015-1375	28,082	28,082
Child Advocacy Center	16.758	Maryland Children's Alliance, Inc.	2012-CL-FX-K008	031-1438	8,957	8,957
Asset Forfeiture - State's Attorney	16.922	None	DAG-71	Various	121,473	
Asset Forfeiture - Police	16.922	None	DAG-71	Various	1,122,168	1,243,641
Total Department of Justice					2,365,489	2,365,489
Department of Labor:						
Senior Aides Project	17.235	Senior Service America, Inc.	Project MD 91	034-1432	650,531	650,531
WIA Cluster -						
Adult Program 13	17.258	Maryland Department of Labor, Licensing & Regulation	POOB3400008-A & POOB3400040-A	087-1321	174,518	
Adult Program 14	17.258	Maryland Department of Labor, Licensing & Regulation	POOB4400004-A & POOB4400049-A	087-1421	25,477	
Central Office - Adult 13	17.258	Maryland Department of Labor, Licensing & Regulation	POOB3400008-A & POOB3400040-A	087-1324	78,543	
Career Centers - Adult 13	17.258	Maryland Department of Labor, Licensing & Regulation	POOB3400008-A & POOB3400040-A	087-1325	200,093	
Career Centers - Adult 14	17.258	Maryland Department of Labor, Licensing & Regulation	POOB4400004-A & POOB4400049-A	087-1425	275,079	
Business Services - Adult 13	17.258	Maryland Department of Labor, Licensing & Regulation	POOB3400008-A & POOB3400040-A	087-1327	36,452	

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2014

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	County Grant/Project Number	Federal Expenditures	Total Expenditures Per Federal Catalog Category
Department of Labor, continued:						
WIA Cluster, continued -						
Business Services - Adult 14	17.258	Maryland Department of Labor, Licensing & Regulation	POOB4400004-A & POOB4400049-A	087-1427	79,300	869,462
Youth Program 13	17.259	Maryland Department of Labor, Licensing & Regulation	POOB3400008-B	087-1322	492,679	
Youth Program 14	17.259	Maryland Department of Labor, Licensing & Regulation	POOB4400004-B	087-1422	797,911	
Central Office 13	17.259	Maryland Department of Labor, Licensing & Regulation	POOB3400008-B	087-1324	76,278	1,366,868
Dislocated Worker Program 13	17.278	Maryland Department of Labor, Licensing & Regulation	POOB3400008-C & POOB3400040-C	087-1323	301,766	
Dislocated Worker Program 14	17.278	Maryland Department of Labor, Licensing & Regulation	POOB4400004-C & POOB4400049-C	087-1423	590,364	
Central Office - DLW 13	17.278	Maryland Department of Labor, Licensing & Regulation	POOB3400008-C & POOB3400040-C	087-1324	108,923	
Central Office - DLW 14	17.278	Maryland Department of Labor, Licensing & Regulation	POOB4400004-C & POOB4400049-C	087-1424	168,429	
Career Centers - DLW 13	17.278	Maryland Department of Labor, Licensing & Regulation	POOB3400008-C & POOB3400040-C	087-1325	430,088	
Career Centers - DLW 14	17.278	Maryland Department of Labor, Licensing & Regulation	POOB4400004-C & POOB4400049-C	087-1425	623,873	
Business Services - DLW 13	17.278	Maryland Department of Labor, Licensing & Regulation	POOB3400008-C & POOB3400040-C	087-1327	36,452	
Business Services - DLW 14	17.278	Maryland Department of Labor, Licensing & Regulation	POOB4400004-C & POOB4400049-C	087-1427	79,300	2,339,195
Total WIA Cluster						4,575,525
ARRA - Maryland Energy Sector Partnership	17.275	Maryland Department of Labor, Licensing & Regulation	POOB0400219	087-1375	646	646
RG Steel NEG 13	17.277	Maryland Department of Labor, Licensing & Regulation	POOB3400052	087-1324	18,977	
RG Steel NEG 14	17.277	Maryland Department of Labor, Licensing & Regulation	POOB3400052	087-1329	334,569	373,546
Workforce Innovation Fund - Central Office - ACE 13	17.283	None	IF-23245-12-60-A-24	087-1324	17,597	
Workforce Innovation Fund - Central Office - ACE 14	17.283	None	IF-23245-12-60-A-24	087-1424	30,000	
Workforce Innovation Fund - ACE Grant 13	17.283	None	IF-23245-12-60-A-24	087-1330	876,614	
Workforce Innovation Fund - ACE Grant 14	17.283	None	IF-23245-12-60-A-24	087-1430	3,148,113	4,072,324
Total Department of Labor					9,672,572	9,672,572
Department of Transportation:						
Highway Planning and Construction Cluster -						
Painters Mill Road Bridge	20.205	State Highway Administration	SHA# BA650ZM2/FAP# BRO-3(144)E	210-205-0519-4000	1,209,701	
Pulaski Highway Redevelopment Study	20.205	State Highway Administration	SHA# BA789ZM2/FAP# BRO-1(746)E	249-218-0100-0580	28,675	1,238,376
Indian Rock Trail	20.219	State Highway Administration	TEA-21/RT1301	242-212-0309-0466	60,000	60,000
Total Highway Planning and Construction Cluster						1,298,376
Commercial Vehicle Safety Alliance 12	20.218	State Highway Administration	None	015-1224	1,237	
Commercial Vehicle Safety Alliance 13	20.218	State Highway Administration	None	015-1324	21,788	
Commercial Vehicle Safety Alliance 14	20.218	State Highway Administration	None	015-1424	20,457	43,482

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2014

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	County Grant/Project Number	Federal Expenditures	Total Expenditures Per Federal Catalog Category
Department of Transportation, continued:						
Unified Planning Work Program	20.507	Baltimore Metropolitan Council	None	070-1421	127,846	127,846
Rural Public Transportation	20.509	State Highway Administration	BC14531102014	034-1428	68,123	68,123
Highway Safety Program 13	20.600	State Highway Administration	13-039	015-1325	65,149	
Highway Safety Program 14	20.600	State Highway Administration	14-039	015-1425	169,251	
Highway Safety Program 14	20.600	State Highway Administration	14-061	015-1438	15,073	
State Hwy Admin Underage Drinking Prevention Prog 12	20.600	State Highway Administration	12-171	030-1274	(40)	
State Hwy Admin Underage Drinking Prevention Prog 13	20.600	State Highway Administration	13-038	030-1374	11,000	
State Hwy Admin Underage Drinking Prevention Prog 14	20.600	State Highway Administration	14-047	030-1474	9,254	269,687
State Hwy Admin Underage Drinking Prevention Prog	20.616	State Highway Administration	14.047	030-1474	5,000	5,000
Total Department of Transportation					<u>1,812,514</u>	<u>1,812,514</u>
Department of the Treasury:						
SSI Incentive	21.000	None	None	001-7120-52	57,600	
US Customs Agreement	21.000	None	None	001-5560	21,581	
US Customs Agreement	21.000	None	None	021-6033	6,875	86,056
Total Department of the Treasury					<u>86,056</u>	<u>86,056</u>
Environmental Protection Agency:						
Clean Drinking Water	66.468	Maryland Department of the Environment	Various	Various	2,910,573	2,910,573
Total Environmental Protection Agency					<u>2,910,573</u>	<u>2,910,573</u>
Department of Energy:						
ARRA - Energy Efficiency & Conservation Block Grant	81.128	None	DE-EE0000740	Various	156,274	156,274
Total Department of Energy					<u>156,274</u>	<u>156,274</u>
Department of Education:						
School Based Services	84.010	Baltimore County Public Schools	None	031-1321	585	585
DORS Summer Youth Grant	84.126	Maryland State Department of Education - DORS	None	087-1422	31,775	31,775
Infants & Toddlers Program - Professional Services	84.181	Baltimore County Public Schools and Health Department	None	030-1384	2,441	2,441
Total Department of Education					<u>34,801</u>	<u>34,801</u>

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2014

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	County Grant/Project Number	Federal Expenditures	Total Expenditures Per Federal Catalog Category
Department of Health and Human Services: Ombudsman Program	93.042	Maryland Department of Aging	AAA-3-24-004	034-1437	84,112	84,112
Information and Assistance 13	93.043	Maryland Department of Aging	AAA-3-24-004	034-1343	7,500	
Senior Wellness 14	93.043	Maryland Department of Aging	AAA-3-24-004	034-1456	19,136	26,636
Aging Cluster -						
Area Agency Administration 14	93.044	Maryland Department of Aging	AAA-3-24-004	034-1440	5,923	
Advocacy 13	93.044	Maryland Department of Aging	AAA-3-24-004	034-1341	93,778	
Advocacy 14	93.044	Maryland Department of Aging	AAA-3-24-004	034-1441	288,546	
Publications 13	93.044	Maryland Department of Aging	AAA-3-24-004	034-1342	6,740	
Publications 14	93.044	Maryland Department of Aging	AAA-3-24-004	034-1442	41,239	
Information and Assistance 13	93.044	Maryland Department of Aging	AAA-3-24-004	034-1343	61,411	
Information and Assistance 14	93.044	Maryland Department of Aging	AAA-3-24-004	034-1443	343,777	
Support Services 13	93.044	Maryland Department of Aging	AAA-3-24-004	034-1346	35,654	
Support Services 14	93.044	Maryland Department of Aging	AAA-3-24-004	034-1446	141,507	1,018,575
Area Agency Administration 13	93.045	Maryland Department of Aging	AAA-3-24-004	034-1340	25,616	
Area Agency Administration 14	93.045	Maryland Department of Aging	AAA-3-24-004	034-1440	105,171	
Information and Assistance 13	93.045	Maryland Department of Aging	AAA-3-24-004	034-1343	53,511	
Information and Assistance 14	93.045	Maryland Department of Aging	AAA-3-24-004	034-1443	28,335	
Center Connection 13	93.045	Maryland Department of Aging	AAA-3-24-004	034-1344	78,175	
Center Connection 14	93.045	Maryland Department of Aging	AAA-3-24-004	034-1444	210,388	
Congregate Meals 13	93.045	Maryland Department of Aging	AAA-3-24-004	034-1345	117,037	
Congregate Meals 14	93.045	Maryland Department of Aging	AAA-3-24-004	034-1445	333,219	
Support Services 13	93.045	Maryland Department of Aging	AAA-3-24-004	034-1346	33,194	
Support Services 14	93.045	Maryland Department of Aging	AAA-3-24-004	034-1446	50,740	
Home Delivered Meals 13	93.045	Maryland Department of Aging	AAA-3-24-004	034-1347	24,649	
Home Delivered Meals 14	93.045	Maryland Department of Aging	AAA-3-24-004	034-1447	200,755	1,260,990
Congregate Meals 13	93.053	Maryland Department of Aging	ST-2505-004	034-1345	36,123	
Congregate Meals 14	93.053	Maryland Department of Aging	ST-2505-004	034-1445	108,183	
Home Delivered Meals 14	93.053	Maryland Department of Aging	ST-2505-004	034-1447	13,530	157,836
Total Aging Cluster						2,437,401
Area Agency Administration 13	93.052	Maryland Department of Aging	AAA-3-24-004	034-1340	8,414	
Area Agency Administration 14	93.052	Maryland Department of Aging	AAA-3-24-004	034-1440	23,091	
Caregivers Support Program 13	93.052	Maryland Department of Aging	AAA-3-24-004	034-1348	40,590	
Caregivers Support Program 14	93.052	Maryland Department of Aging	AAA-3-24-004	034-1448	251,876	323,971

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2014

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	County Grant/Project Number	Federal Expenditures	Total Expenditures Per Federal Catalog Category
Department of Health and Human Services, continued:						
Public Health Preparedness/Bioterrorism 10	93.069	Maryland Department of Health and Mental Hygiene	CH810PHP	030-1043	39,057	
Public Health Preparedness/Bioterrorism 13	93.069	Maryland Department of Health and Mental Hygiene	PR027PHP & CH810PHP	030-1343	4,522	
Public Health Preparedness/Bioterrorism 14	93.069	Maryland Department of Health and Mental Hygiene	CH810PHP	030-1443	435,853	
Cities Readiness Initiative 11	93.069	Maryland Department of Health and Mental Hygiene	CH810PHP	030-1163	7,109	
Cities Readiness Initiative 12	93.069	Maryland Department of Health and Mental Hygiene	CH810PHP	030-1263	8,189	
Cities Readiness Initiative 13	93.069	Maryland Department of Health and Mental Hygiene	CH810PHP	030-1363	2,284	
Cities Readiness Initiative 14	93.069	Maryland Department of Health and Mental Hygiene	CH810PHP	030-1463	88,609	585,623
Tuberculosis Control 12	93.116	Maryland Department of Health and Mental Hygiene	CH013TBF	030-1227	1,701	
Tuberculosis Control 13	93.116	Maryland Department of Health and Mental Hygiene	CH013TBF	030-1327	635	
Tuberculosis Control 14	93.116	Maryland Department of Health and Mental Hygiene	CH013TBF	030-1427	173,306	175,642
Homeless Outreach Program - PATH	93.150	Maryland Department of Health and Mental Hygiene	MH184OTH	030-1479	94,200	94,200
Family Planning/Reproductive Health	93.217	Maryland Department of Health and Mental Hygiene	FH220FPG	030-1433	109,132	109,132
Oral Health Grant	93.240	Maryland Department of Health and Mental Hygiene	FH871OIP	030-1440	3,117	3,117
ADAA MD Strategic Prevention Framework 13	93.243	Maryland Department of Health and Mental Hygiene	MU217SPF	030-1331	1,800	
ADAA MD Strategic Prevention Framework 14	93.243	Maryland Department of Health and Mental Hygiene	MU217SPF	030-1431	18,984	
Prevention Services	93.243	Maryland Department of Health and Mental Hygiene	MU217SPF	030-1268	1,679	
Launching Individual Futures Together (LIFT)	93.243	Maryland Department of Health and Mental Hygiene	MH553OTH	030-1491	306,815	329,278
Immunization - IAP 13	93.268	Maryland Department of Health and Mental Hygiene	CH359IMM	030-1328	2,003	
Immunization - IAP 14	93.268	Maryland Department of Health and Mental Hygiene	CH359IMM	030-1428	142,093	144,096
Access To Recovery 13	93.275	Maryland Department of Health and Mental Hygiene	AS218ATR	030-1373	1,246	
Access To Recovery 14	93.275	Maryland Department of Health and Mental Hygiene	AS218ATR	030-1473	73,824	75,070
CDC Breast & Cervical Cancer	93.283	Maryland Department of Health and Mental Hygiene	FH426CBC	030-1236	7,546	7,546
HIV Prevention Services	93.523	Maryland Department of Health and Mental Hygiene	AD350PRV	030-1321	345	
HIV Partner Services 12	93.523	Maryland Department of Health and Mental Hygiene	AD662HPS	030-1286	5,050	
HIV Partner Services 13	93.523	Maryland Department of Health and Mental Hygiene	AD662HPS	030-1386	648	6,043
Job Network 12	93.558	Maryland Department of Human Resources	None	031-1229	928	
Job Network 13	93.558	Maryland Department of Human Resources	None	031-1329	17,742	
Job Network 14	93.558	Maryland Department of Labor, Licensing & Regulation	None	031-1429	1,443,000	1,461,670

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2014

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	County Grant/Project Number	Federal Expenditures	Total Expenditures Per Federal Catalog Category
Department of Health and Human Services, continued:						
Child Support	93.563	Maryland Department of Human Resources	Title IV-D	001-5540	131,479	
Child Support 14	93.563	Maryland Department of Human Resources	None	031-1446	47,151	
Child Support Enforcement	93.563	Maryland Department of Human Resources	CSEA/CRA-14-033	001-5460	360,782	
Child Support Services 13	93.563	Maryland Department of Human Resources	CSEA/CRA-13-053	002-1325	17,278	
Child Support Services 14	93.563	Maryland Department of Human Resources	CSEA/CRA-14-053	002-1425	110,084	
Job Network 12	93.563	Child Support Enforcement Agency	None	031-1229	45	
Job Network 13	93.563	Child Support Enforcement Agency	None	031-1329	783	667,602
Maryland Energy Assistance Program 13	93.568	Maryland Department of Human Resources	None	031-1333	7,039	
Maryland Energy Assistance Program 14	93.568	Maryland Department of Human Resources	None	031-1433	410,635	417,694
Job Network	93.575	Maryland Department of Human Resources	None	031-1229	190	190
Young Parent Support Center 13	93.590	Maryland Family Network, Inc.	None	031-1325	351	
Young Parent Support Center 14	93.590	Maryland Family Network, Inc.	None	031-1425	21,355	21,706
Administration - Social Services	93.658	Maryland Department of Human Resources	Title IV-E	001-5540	394,413	
Adoptions - Social Services	93.658	Maryland Department of Human Resources	Title IV-E	001-5540	11,240	
Guardianship - Social Services	93.658	Maryland Department of Human Resources	Title IV-E	001-5540	740	406,393
Local Management Board	93.708	Maryland State Department of Education	135100	055-1422	731	
Early Action Committee	93.708	Maryland State Department of Education	135100	055-1425	280	1,011
ARRA - School Aged Influenza Project	93.712	Maryland Department of Health and Mental Hygiene	CHB12ARR	030-1234	10	10
CDC Breast & Cervical Cancer	93.744	Maryland Department of Health and Mental Hygiene	FH426CBC	030-1336	39	39
CHHP	93.767	Maryland Department of Health and Mental Hygiene	None	001-5540	7,368	
MCHP Program 13	93.767	Maryland Department of Health and Mental Hygiene	MA283ACM	030-1326	8,200	
MCHP Program 14	93.767	Maryland Department of Health and Mental Hygiene	MA283ACM	030-1426	424,114	
Administrative Care Coord. Unit/Healthy Start 13	93.767	Maryland Department of Health and Mental Hygiene	MA008EPS	030-1344	502	
Administrative Care Coord. Unit/Healthy Start 14	93.767	Maryland Department of Health and Mental Hygiene	MA008EPS	030-1444	43,101	483,285
MA Eligible	93.778	Maryland Department of Human Resources	Title XIX	001-5540	84,763	
Health Relations	93.778	Maryland Department of Human Resources	Title XIX	001-5540	128,229	
Enhanced	93.778	Maryland Department of Human Resources	Title XIX3	001-5540	62,631	
Medicaid Waiver Program	93.778	Maryland Department of Aging	None	034-1438	1,068,589	1,344,212

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2014

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	County Grant/Project Number	Federal Expenditures	Total Expenditures Per Federal Catalog Category
Department of Health and Human Services, continued:						
SMP	93.779	Maryland Department of Aging	ST-2514-004	034-1433	15,096	
Senior Health Insurance Assistant Program 13	93.779	Maryland Department of Aging	ST-2515-004	034-1349	48,916	
Senior Health Insurance Assistant Program 14	93.779	Maryland Department of Aging	ST-2515-004	034-1449	20,240	
Adult Disability/Resource Center	93.779	Maryland Department of Aging	ST-2515-004	034-1463	126,077	210,329
Ryan White A - Case Management Grant 13	93.914	Associated Black Charities	13-2407-31S	030-1358	35,936	
Ryan White A - Case Management Grant 14	93.914	Associated Black Charities	14-2407-31S	030-1458	19,888	
Ryan White A - Emergency Financial Assistance 12	93.914	Associated Black Charities	12-2407-30ES & 12-2407-50S	030-1259	(580)	
Ryan White A - Emergency Financial Assistance 13	93.914	Associated Black Charities	13-2407-30ES, 36S, 50S	030-1359	7,406	
Ryan White A - Emergency Financial Assistance 14	93.914	Associated Black Charities	14-2407-30ES, 36S, 50S	030-1459	85	
Ryan White A - Emergency Housing 13	93.914	Associated Black Charities	13-2407-45S	030-1360	42,340	
Ryan White A - Emergency Housing 14	93.914	Associated Black Charities	14-2407-45S	030-1460	12,827	
Ryan White A - Transportation Services 13	93.914	Associated Black Charities	13-2407-46S	030-1383	17,688	
Ryan White A - Transportation Services 14	93.914	Associated Black Charities	14-2407-46S	030-1483	6,889	142,479
HIV Ryan White B 12	93.917	Maryland Department of Health and Mental Hygiene	AD420RWS	030-1222	7,097	
HIV Ryan White B 13	93.917	Maryland Department of Health and Mental Hygiene	AD420RWS	030-1322	36,983	
HIV Ryan White B 14	93.917	Maryland Department of Health and Mental Hygiene	AD420RWS	030-1422	738,798	782,878
CDC Breast & Cervical Cancer 13	93.919	Maryland Department of Health and Mental Hygiene	FH426CBC	030-1336	542	
CDC Breast & Cervical Cancer 14	93.919	Maryland Department of Health and Mental Hygiene	FH426CBC	030-1436	366,866	367,408
HIV Partner Services 12	93.940	Maryland Department of Health and Mental Hygiene	AD662HPS	030-1286	3,443	
HIV Partner Services 13	93.940	Maryland Department of Health and Mental Hygiene	AD662HPS	030-1386	442	
HIV Partner Services 14	93.940	Maryland Department of Health and Mental Hygiene	AD662HPS	030-1486	168,316	
HIV Prevention Services 13	93.940	Maryland Department of Health and Mental Hygiene	AD350PRV	030-1321	5,109	
HIV Prevention Services 14	93.940	Maryland Department of Health and Mental Hygiene	AD350PRV	030-1421	281,099	
Expanded HIV Testing 13	93.940	Maryland Department of Health and Mental Hygiene	AD674EHT	030-1332	2,825	461,234
Mental Health Federal Block Grant 13	93.958	Maryland Department of Health and Mental Hygiene	MH222OTH	030-1377	(6,350)	
Mental Health Federal Block Grant 14	93.958	Maryland Department of Health and Mental Hygiene	MH222OTH	030-1477	363,241	356,891
Expanded HIV Testing 14	93.959	Maryland Department of Health and Mental Hygiene	AD686INT	030-1432	108,975	
Prevention Services 12	93.959	Maryland Department of Health and Mental Hygiene	MU510ADP	030-1268	18,878	
Prevention Services 13	93.959	Maryland Department of Health and Mental Hygiene	MU510ADP	030-1368	18,004	
Prevention Services 14	93.959	Maryland Department of Health and Mental Hygiene	MU510ADP	030-1468	367,834	
Substance Abuse Federal Block Grant 13	93.959	Maryland Department of Health and Mental Hygiene	AS216FED	030-1372	30,622	
Substance Abuse Federal Block Grant 14	93.959	Maryland Department of Health and Mental Hygiene	AS216FED	030-1472	1,362,570	1,906,883

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2014

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	County Grant/Project Number	Federal Expenditures	Total Expenditures Per Federal Catalog Category
Department of Health and Human Services, continued:						
Maryland Million Hearts Campaign 13	93.991	Maryland Department of Health and Mental Hygiene	FHC26MMH	030-1337	376	
Maryland Million Hearts Campaign 14	93.991	Maryland Department of Health and Mental Hygiene	FHC26MMH	030-1437	7,713	8,089
Child Health - Core	93.994	Maryland Department of Health and Mental Hygiene	CH554CFT	001-3003 & 3008	621,974	
Children With Special Health Care Needs 12	93.994	Maryland Department of Health and Mental Hygiene	FH422SSI	030-1235	1,137	
Children With Special Health Care Needs 14	93.994	Maryland Department of Health and Mental Hygiene	FH422SSI	030-1435	36,184	659,295
Total Department of Health and Human Services					14,101,165	14,101,165
Department for National and Community Service:						
R.S.V.P. 13	94.002	None	13SRAMD004	034-1350	47,562	
R.S.V.P. 14	94.002	None	14SRAMD004	034-1450	17,046	64,608
DSS Summer Youth Grant 14	94.557	Maryland Department of Human Resources	BACO/FIA 13-003	087-1422	67,579	
DSS Summer Youth Grant 14	94.557	Maryland Department of Human Resources	BACO/FIA 13-003	087-1424	9,411	76,990
Total Corporation for National and Community Service					141,598	141,598
Department of Homeland Security:						
Homeland Security 12	97.008	Maryland Emergency Management Agency	EMW-2011-SS-00044-S01-UAS	016-1221	181,341	
Homeland Security 14	97.008	Maryland Emergency Management Agency	EMW-2012-SS-00002-S01-UA	016-1421	399,005	
Hazard Mitigation Grant Program	97.008	Maryland Emergency Management Agency	1910 DR-MD Project-007	016-1233	31,500	611,846
Snow Removal	97.036	Maryland Emergency Management Agency	FEMA-4170-DR-MD	001-7120	1,920,107	1,920,107
Hazard Mitigation	97.039	None	DR-1910-MD-0021	070-1322	1,809,817	1,809,817
Civil Defense - Personnel & Administration	97.042	Maryland Emergency Management Agency	CPG 1-3	001-5120	158,531	158,531
Port Security Grant	97.056	None	EMW-2013-PU-00494-S01	015-1478	3,901	3,901
Homeland Security Grant Program 14	97.067	Maryland Emergency Management Agency	EMW-2013-SS-00044-S01-SHS	016-1431	24,086	24,086
Homeland Security Grant Program 11	97.073	Maryland Emergency Management Agency	2010-SS-T0-0025	016-1131	17,652	
Homeland Security Grant Program 12	97.073	Maryland Emergency Management Agency	EMW-2011-SS-00044-S01-SHS	016-1231	441,512	
Homeland Security Grant Program 13	97.073	Maryland Emergency Management Agency	EMW-2012-SS-00044-S01-SHS	016-1331	369,370	828,534
Safer Grant	97.083	Maryland Emergency Management Agency	EMW-2012-FH-00759	016-1441	397,833	397,833
Total Department of Homeland Security					5,754,655	5,754,655
Total All Grants					\$ 111,126,913	\$ 111,126,913

This schedule should be read only in connection with the accompanying notes to schedule of expenditures of federal awards.

BALTIMORE COUNTY, MARYLAND
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2014

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County, excluding those programs of the Board of Library Trustees of Baltimore County, the Board of Education of Baltimore County, and the Community College of Baltimore County. The County reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other State and local governmental agencies and nonprofit organizations are included in the accompanying schedule. The accompanying schedule is presented using the modified accrual basis of accounting as described in Note 1 to the County's basic financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements. Also, some expenditure amounts are negative due to adjustments made to prior year grants.

NOTE 2 – WIC PROGRAM

The Department of Agriculture - Maryland State Health Department Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) (Federal Catalog number 10.557) is a State of Maryland administered program that uses local governments to assist in screening participant eligibility and distributing food commodity vouchers. Distributed food vouchers are issued, controlled, collected, valued, audited, and canceled by the State of Maryland. Through confirmation with the State of Maryland, the value of WIC vouchers redeemed by Maryland residents living in the County totaled \$11,393,808 for the fiscal year ended June 30, 2014. This amount is not included in the accompanying schedule.

NOTE 3 – REVOLVING LOAN PROGRAMS

The County administers loans under the Community Development Block Grant, Rental Rehabilitation, HOME Investment Partnership Program, and Energy Efficiency and Conservation Block Grant (Federal Catalog numbers 14.218, 14.230, 14.239, and 81.128, respectively). The outstanding balances on the loans at June 30, 2014, were \$20,884,730, \$150,000, \$28,857,385, and \$55,697, respectively. These loans impose no continuing compliance requirements; therefore, only the values of new loans expended during the fiscal year are included in the accompanying schedule.

BALTIMORE COUNTY, MARYLAND
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2014

NOTE 4 - SUBRECIPIENTS

Of the federal expenditures presented in the accompanying schedule, the County provided federal, state, and local awards to subrecipients as follows for the year ended June 30, 2014:

BALTIMORE COUNTY, MARYLAND
Notes to Schedule of Expenditures of Federal Awards
Year ended June 30, 2014

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Community Development Block Grants	14.218	\$ 1,486,982
Emergency Solutions Grant Program	14.231	363,745
Supportive Housing Program	14.235	720,503
Shelter Plus Care	14.238	714,157
HOME Investment Partnership Program	14.239	1,148,343
Lead Hazard Reduction Demonstration Grant	14.905	725,700
Workforce Investment Act Youth Activities	17.259	904,633
Workforce Innovation Fund	17.283	3,537,909
Projects for Assistance in Transition from Homelessness (PATH)	93.150	94,200
Block Grants for Community Mental Health Services	93.958	356,891
Block Grants for Prevention and Treatment of Substance Abuse	93.959	1,434,604
		<u>\$ 11,487,667</u>

NOTE 5 – MEDICAL ASSISTANCE PROGRAM (MEDICAID TITLE XIX)

Maryland's Department of Health and Mental Hygiene-Medical Assistance Program (Medicaid; Title XIX; Federal Catalog number 93.778) is a State administered program that utilizes local governments to provide patient care services to Medicaid eligible individuals. The federal compliance related to these expenditures is the responsibility of the Maryland Department of Health and Mental Hygiene. The value of the patient care services to the eligible individuals living in the County totaled \$2,598,539 for the fiscal year ended June 30, 2014. This amount is not included in the accompanying schedule.

These notes are an integral part of the accompanying schedule.

BALTIMORE COUNTY, MARYLAND
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 June 30, 2014

I. Summary of Independent Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	_____	Yes	X	No
Significant deficiency(ies) identified that are not considered to be material weakness.	_____	Yes	X	None reported
Noncompliance material to financial statements noted?	_____	Yes	X	No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?	X	Yes	_____	No
Significant deficiency(ies) identified that are not considered to be material weakness.	X	Yes	_____	None reported

Type of auditors' report issued on compliance for major programs: Qualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?

X	Yes	_____	No
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Identification of Major Programs

Name of Federal Program or Cluster	CFDA Number(s)	Opinion
Housing Choice Voucher Program	14.871	Qualified
Accelerating Connections to Employment	17.283	Unmodified
Workforce Investment Act Cluster	17.258, 17.259, 17.278	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$3,000,000

Auditee qualified as low-risk auditee?	_____	Yes	X	No
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BALTIMORE COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2014

II. Financial Statement Findings

None noted.

III. Federal Award Findings and Questioned Costs

Finding Reference: 2014-001

Federal Agency: U.S. Department of Housing and Urban Development
Federal Program: 14.871 – Housing Choice Voucher Program
Compliance Requirement: Reporting
Type of Finding: Material Weakness in Internal Control, Noncompliance
Grant Year: 2013

Condition/Context

The County did not submit their audited REAC submission to HUD within the established due date of March 31, 2014.

Criteria

The Uniform Financial Reporting Standards for HUD Housing Programs issued by the Federal Register requires the annual electronic reporting of the Audited Financial Information to the Real Estate Assessment Center through the Financial Assessment Submission. The County was required to submit its audited financial statements to HUD for the year ending June 30, 2013 within 9 months after year end, March 31, 2014.

Cause

During FY13, there was a change in key financial management personnel, which resulted in the inability to access the financial system used for reporting.

Effect

The County is not in compliance with requirements of the Housing Choice Voucher Program.

Questioned Costs

None.

Recommendation

We recommend that the County design effective procedures and controls to ensure that future reports meet the reporting requirements of HUD's Uniform Financial Reporting Standards.

Views of the Responsible Officials and Corrective Action Plan:

There is no disagreement with the audit finding. The FY 2013 audited REAC submission was not submitted within the required 9 month deadline due to the inability of the Office of Housing to access the FASS/REAC submission portal until March 12, 2014. There are currently 3 management individuals that have the ability to facilitate the submission. Prior to March 2014, there was only one individual authorized. The FY2014 unaudited FASS/REAC was submitted on August 28, 2014 which will allow for the timely submission of the audited FY2014 FASS/REAC by March 31, 2015. Marsha Parham, Executive Direct, Baltimore County Office of Housing, 410-853-8969, is responsible for the corrective action plan. Planned completion date of the corrective action plan is March 31, 2015.

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2014

Finding Reference: 2014-002

Federal Agency: U.S. Department of Housing and Urban Development
Federal Program: 14.871 – Housing Choice Voucher Program
Compliance Requirement: Reporting
Type of Finding: Significant Deficiency in Internal Control, Noncompliance
Grant Year: 2014

Condition/Context

The County was unable to provide support for the upload of 8 out of 60 files into the Public and Indian Housing Information Center (PIC) within 60 days of the form 50058 effective date.

Criteria

24 CFR 982.158 requires the Authority to submit the HUD-50058 form electronically in PIC each time the Authority completes a new HUD-50058 form for any action. PIH Notice 2011-65 issued on November 30, 2011 clarified the reporting requirements by stating the form must be submitted no later than 60 calendar days from the effective date of the HUD-50058.

Cause

The County did not sufficiently monitor controls to ensure compliance with the requirements.

Effect

The County is not in compliance with the requirements of the Housing Choice Voucher program.

Questioned Costs

None.

Recommendation

We recommend that management review their procedures relating to PIC uploads to ensure compliance with the requirements of the Housing Choice Voucher program.

Views of the Responsible Officials and Corrective Action Plan:

There is no disagreement with the audit finding. The Baltimore County Office of Housing has been using a customized mainframe operating system (AS/400) to facilitate the administration of the Housing Choice Voucher (HCV) program. Due to system compatibility and function issues with the AS/400 and the PIC reporting system, the November submission did not successfully transmit to PIC. The Office of Housing and the Department of Housing and Urban Development (HUD) worked extensively on correcting the November submission. Subsequently, the Office of Housing was unable to retransmit the file containing the necessary information. The Office of Housing has entered into a contract with Emphasys Software to install their Elite Operating Platform to facilitate the accurate and timely submission to PIC, VMS, and FASS in the future. The implementation is scheduled to be complete in August, 2015. Marsha Parham, Executive Direct, Baltimore County Office of Housing, 410-853-8969, is responsible for the corrective action plan. Planned completion date of the corrective action plan is Fiscal Year 2016.

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2014

Finding Reference: 2014-003

Federal Agency: U.S. Department of Labor

Federal Program: 17.283 – Workforce Innovation Fund - Accelerating Connections to
Employment

Compliance Requirement: Reporting

Type of Finding: Significant Deficiency in Internal Control, Noncompliance

Grant Year: 2014

Condition/Context

The County failed to follow Federal Funding Accountability and Transparency Act reporting requirements for their subrecipient who was granted \$25,000 or more. The proper Federal Funding Accountability and Transparency Act reports were not submitted to the USASpending.gov website.

Criteria

Per OMB A-133 Compliance Supplement, Part 3, "Starting March 1, 2011, any newly awarded subcontract of \$25,000 or more must be reported if the value of the Federal prime contract award under which that subcontract was awarded was \$25,000 or more. Grant and cooperative agreement recipients and contractors are required to register in FSRS and report subaward data through FSRS. Information input to FSRS is available at USASpending.gov as the publicly available website for viewing this information (<http://www.usaspending.gov/subaward-advanced-search>). Compliance testing of the Transparency Act reporting requirements shall include the following key data elements about the first-tier subrecipients and subawards under grants and cooperative agreements: Subaward Date, Subawardee DUNS #, Amount of Subaward, Subaward Obligation/Action Date, Date of Report Submission, Subaward Number."

Cause

The County was not aware of the Federal Funding Accountability and Transparency Act reporting requirements.

Effect

The County is not in compliance with Federal regulations related to Federal Funding Accountability and Transparency Act reporting.

Questioned Costs

None.

Recommendation

We recommend that the County review the Federal Funding Accountability and Transparency Act (FFATA) and contact their awarding agency to determine the applicable requirements. In addition, we recommend that the County immediately implement procedures and controls to ensure compliance with FFATA.

Views of the Responsible Officials and Corrective Action Plan:

There is no disagreement with the audit finding. The Department was unaware of the Federal Funding Accountability and Transparency Act reporting requirements. The Department will implement proper steps to ensure that this reporting requirement is followed in the future. Neil Lyles, Manager of Administration, Economic and Workforce Development, 410-887-8004, is responsible for the corrective action plan. Planned completion date of the corrective action plan is Fiscal Year 2015.

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2014

Finding Reference: 2014-004

Federal Agency: U.S. Department of Labor
Federal Program: 17.258, 17.259, 17.278 – Workforce Investment Act
Compliance Requirement: Time and Effort
Type of Finding: Significant Deficiency in Internal Control, Noncompliance
Grant Year: 2014

Condition/Context

2 out of 40 employees selected for payroll testing were split funded employees that did not have proper time and effort certifications completed. The employees tested had bi-weekly timecards; however, the timecards did not state the breakdown of what time the employees spent on which federal program.

Criteria

OMB Cost Principle A-87 (B.8)(h.4) states that where employees are expected to work solely on a single federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first-hand knowledge of work performed by the employee.

Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation. Personnel activity reports or equivalent documentation must meet the following standards: (a) they must reflect an after-the-fact distribution of the actual activity of each employee; (b) they must account for the total activity for which each employee is compensated; (c) they must be prepared at least monthly and must coincide with one or more pay periods; and (d) they must be signed by the employee or knowledgeable supervisor.

Cause

The County did not have proper procedures in place at the Department of Economic & Workforce Development to certify employees' time and effort spent on the WIA program.

Effect

The County may be unable to support the time and effort of employees' salaries charged to federal programs. This may result in the allowability of these costs being questioned by the grantor or pass-through agency.

Questioned Costs

\$2,202 represents payroll expenditures that are not supported by time and effort certifications.

Recommendation

We recommend the Department of Economic & Workforce Development implement procedures for documenting and reviewing employee's time and effort certifications.

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2014

Views of the Responsible Officials and Corrective Action Plan:

There is no disagreement with the audit finding. Since this was an isolated incident, the Office of Economic and Workforce Development will reinforce the importance of documenting and reviewing employee's time and effort certifications. Neil Lyles, Manager of Administration, Economic and Workforce Development, 410-887-8004, is responsible for the corrective action plan. Planned completion date of the corrective action plan is Fiscal Year 2015.

Finding Reference: 2014-005

Federal Agency: U.S. Department of Labor
Federal Program: 17.258, 17.259, 17.278 – Workforce Investment Act
Compliance Requirement: Subrecipient Monitoring
Type of Finding: Significant Deficiency in Internal Control, Noncompliance
Grant Year: 2014

Condition/Context

For the 1 subrecipient selected for testing, the County did not perform the annual subrecipient on-site monitoring as required by the Department of Economic & Workforce Development's subrecipient monitoring procedures. In addition, the County did not obtain and document their review of the subrecipient's A-133 audit report. Throughout the year, the County met informally with their subrecipient through emails, phone calls, and regular discussions when invoices were received from the subrecipient.

Criteria

Per 31 USC § 7502 (f)(1) Each pass-through entity shall— (B) monitor the subrecipient's use of Federal awards through site visits, limited scope audits, or other means; (C) review the audit of a subrecipient as necessary to determine whether prompt and appropriate corrective action has been taken with respect to audit findings, as defined by the Director, pertaining to Federal awards provided to the subrecipient by the pass-through entity.

OMB Circular A-133 specifies that the grantee perform certain monitoring procedures to ascertain if the pass-through entity's monitoring provided reasonable assurance that subrecipients used federal awards for authorized purposes.

Cause

The County did not have proper procedures in place at the Department of Economic & Workforce Development to perform monitoring procedures for all subrecipients in accordance with the established policies and procedures.

Effect

The County is not in compliance with its federal subrecipient monitoring requirements.

Questioned Costs

None.

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2014

Recommendation

We recommend the Department of Economic & Workforce Development continue to enhance their current subrecipient monitoring procedures, and maintain documentation to support annual subrecipient on-site monitoring visits and review of subrecipient A-133 audit reports.

Views of the Responsible Officials and Corrective Action Plan:

There is no disagreement with the audit finding. The Department is in the process of scheduling the subrecipient monitoring and has implemented policies and procedures that will ensure that the monitoring and review of the A-133 audit reports are done timely. Neil Lyles, Manager of Administration, Economic and Workforce Development, 410-887-8004, is responsible for the corrective action plan. Planned completion date of the corrective action plan is Fiscal Year 2015.

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
June 30, 2014

Finding Reference: 2013-002

Federal Agency: U.S. Department of Housing and Urban Development
Federal Program: 14.871 – Housing Choice Voucher

Condition/Context

The Authority did not submit their unaudited REAC submission to HUD within the established due date of August 31, 2013.

Recommendation

We recommend that the County implement procedures and controls around the reporting requirement of submission of audited financial statements.

Current Year Status

Fully corrected – the corrective measures indicated above have been put in place. The 2014 unaudited REAC submission was sent within the established due date of August 31, 2014.

Finding Reference: 2013-003

Federal Agency: U.S. Department of Housing and Urban Development
Federal Program: 14.871 – Housing Choice Voucher

Condition/Context

A sample of 40 HCVP tenants was tested for compliance with eligibility and PIC reporting requirements. Exceptions were noted in 4 files. 2 files did not contain the Declaration of Section 214 Status form for 1 family member. 1 file was missing support for the head of household being a legal guardian for the child dependent allowance. The Authority was unable to provide support for the upload of 1 file into PIC within 60 days of the effective date.

Recommendation

We recommend that management review their procedures relating to recertifications and PIC uploads to ensure compliance with the requirements of the Housing Choice Voucher program.

Current Year Status

Partially corrected – Declaration of Section 214 Status and support for the head of household being a legal guardian for the child dependent allowance was corrected.

The PIC upload due within 60 days of the effective date was not fully corrected. Refer to current year finding 2014-002. The Baltimore County Office of Housing is currently using a customized operating system run on an AS/400 to facilitate the administration of the Housing Choice Voucher (HCV) program. Due to system compatibility and function issues with the AS/400 and the PIC reporting system, the November, 2014 submission was not successfully transmitted to PIC. Subsequently, the Office of Housing was unable to retransmit the file containing information for the files mentioned above.

The Office of Housing has entered into a contract with Emphasys Software to install their Elite Operating Platform to facilitate the accurate and timely submission to PIC, VMS, and FASS in the future. The implementation is scheduled to be complete in August, 2015.